Agenda

City Council Regular Meeting

Folsom City Hall | City Council Chambers, First Floor

50 Natoma Street, Folsom, CA 95630

March 24, 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
Folsom City Hall | City Council Chambers, First Floor
50 Natoma Street, Folsom, CA 95630
www.folsom.ca.us

Tuesday, March 24, 2026 6:30 PM

Justin Raithel, Mayor

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

AGENDA

CALL TO ORDER

ROLL CALL: Councilmembers: Rohrbough, Aquino, Kozlowski, Leary, 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. Presentation Regarding Assembly Bill 1572 and Non-Functional Turf

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

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)

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

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

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

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)

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

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

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.

Folsom City Council
Staff Report

MEETING DATE:	3/24/2026
AGENDA SECTION:	Scheduled Presentations
ITEM TITLE:	Presentation Regarding Assembly Bill 1572 and Non-Functional Turf
FROM:	Utilities Department

BACKGROUND / ISSUE

A new California conservation law aims to replace decorative lawns with water-wise landscaping across the state. The legislation, known as Assembly Bill 1572, phases out the use of drinking water to irrigate nonfunctional turf (NFT) on commercial and public properties starting in January 2027. The change is designed to preserve California's water resources, prepare for long-term water shortages, and more effectively manage our state's drinking water supply. The law does not apply to residential properties. City staff will provide an overview of AB 1572 and provide a schedule of the items the City has planned for outreach and education to the impacted properties. This is informational only and no action is required of the City Council.

Submitted,

Marcus Yasutake, Utilities Director

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CITY OF
FOLSOM
DISTINCTIVE BY NATURE

City Council Special Meeting

MINUTES

Monday, March 2, 2026 12:30 PM

CALL TO ORDER

The special City Council meeting was called to order at 12:32 pm with Mayor Raithel presiding.

ROLL CALL:

Councilmembers Present:	Sarah Aquino, Councilmember Michael Kozlowski, Councilmember Barbara Leary, Councilmember Anna Rohrbough, Vice Mayor Justin Raithel, Mayor
Councilmembers Absent:	None

WORKSHOP DISCUSSION

1. Discussion of Goal Setting and Direction to Staff

City Manager Bryan Whitemyer shared an overview of the meeting objectives and shared information describing the development of priority lists. Following his comments, each Councilmember identified and shared their priority goals. After a brief recess, the Council and staff reconvened for a discussion centered on goal setting and the alignment of priorities.

The City Council focused on the development of a structured, priority-based work plan designed to provide clear direction for city projects. A central theme of the discussion was the necessity of prioritizing the city's workload to ensure that efforts remain concentrated on high-impact initiatives. The City Manager emphasized that this focused approach is essential to maximize the efficient use of limited resources and to mitigate the drain of limited resources on non-priority items. The City Council further addressed existing funding challenges and the importance of maintaining fiscal discipline while meeting community needs.

In closing, the City Council reached a consensus to review the priorities discussed during the session. Staff will return the matter to a future Council meeting for further deliberation and potential direction.

ADJOURNMENT

There being no further business to come before the City Council, the meeting was adjourned at 3:01 pm.

SUBMITTED BY:

_____
Christa Freemantle, City Clerk

ATTEST:

_____
Justin Raithel, Mayor

City Council Special Meeting

MINUTES

Tuesday, March10, 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:	Sarah Aquino, Councilmember Michael Kozlowski, Councilmember Barbara Leary, Councilmember Anna Rohrbough, Vice Mayor Justin Raithel, Mayor
Councilmembers Absent:	None

ADJOURNMENT TO CLOSED SESSION FOR THE FOLLOWING PURPOSES:

1. Conference with Legal Counsel - Existing Litigation - Pursuant to Government Code Section 54956.9(d)(1): Mario Edward Villagran v. City of Folsom, County of Sacramento, State of California, and Does 1-50, Sacramento County Superior Court Case No. 26CV0001245

2. Conference with Legal Counsel - Existing Litigation - Pursuant to Government Code Section 54956.9(d)(1): Robert Delp v. City of Folsom, Third District Court of Appeal, Appellate Case No. C105510

3. Performance Evaluation of Public Employee Pursuant to Government Code section 54957(b)(1): Position Title: City Manager

(Councilmember Kozlowski stepped briefly away from the dais.)

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

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

RECONVENE

Agenda Item 1: Interim City Attorney Sari Dierking reported that the City Council voted unanimously to authorize legal counsel to defend the litigation referenced in this item.

Agenda Item 2: Interim City Attorney Sari Dierking reported that, regarding the matter of *Delp v. City of Folsom*, the City Council voted unanimously to refrain from seeking appellate review of the trial court decision arising out of the 603 Sutter development project.

Agenda Item 3 Mayor Raithel reported that, pursuant to the City Charter, the City Council conducted the annual performance review of the City Manager. The Mayor reported that the City Manager has exceeded expectations over the past year. On behalf of the Council, the Mayor expressed appreciation for the City Manager's leadership and service to the city.

ADJOURNMENT

There being no further business to come before the City Council, the meeting was adjourned at 6:30 pm.

SUBMITTED BY:

_____
Christa Freemantle, City Clerk

ATTEST:

_____
Justin Raithel, Mayor

City Council Regular Meeting

MINUTES

Tuesday, March 10, 2026 6:30 PM

CALL TO ORDER

The regular City Council meeting was called to order at 6:30 pm with Mayor Raithel presiding.

ROLL CALL:

Councilmembers Present:	Sarah Aquino, Councilmember Michael Kozlowski, Councilmember Barbara Leary, Councilmember Anna Rohrbough, Vice Mayor Justin Raithel, Mayor
Councilmembers Absent:	None

PLEDGE OF ALLEGIANCE

The pledge of allegiance was recited.

AGENDA UPDATE

Interim City Attorney Sari Dierking advised that there were no agenda updates.

BUSINESS FROM THE FLOOR:

There were no speakers under this item.

SCHEDULED PRESENTATIONS:

1. Resolution of Commendation Honoring The Folsom Telegraph On the Occasion of its 170th Anniversary and Distinction as Folsom's Oldest Business

Mayor Raithel presented the Resolution of Commendation.

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 February 24, 2026 City Council Regular Meeting Minutes

3. Ordinance No. 1362 – An Ordinance of the City of Folsom Amending Certain Sections of the Folsom Municipal Code for Minor Code Cleanups to Remove Outdated References and to Reflect Current Best Practices or Laws (Second Reading and Adoption)

4. Resolution No. 11568 – A Resolution Authorizing the City Manager to Execute Contract Amendment No. 6 Extending the Term for the Consultant and Professional Services Agreement with The Ferguson Group for Federal Legislative Advocacy Services (Contract No. 173-21 09-026)

5. Resolution No. 11569- A Resolution Authorizing the City Manager to Accept Offers of Dedication for the Toll Brothers at Folsom Ranch Phase 1A Subdivision, and Approval of the Final Map for the Toll Brothers at Folsom Ranch Phase 1A Subdivision

6. Resolution No. 11573- A Resolution Authorizing Staff to Rescind Construction Change Order No. 1 with Consolidated Engineering (Contract No. 174-21 25-010) for $588,232 from the SB1 Road Maintenance and Rehabilitation Fund (Fund 235) for the Pavement Repair and Resurfacing Project FY 24-25, Project No. 8017

7. Resolution No. 11575 – A Resolution to Amend the City-wide Pay Schedule and Salary Tables for the Executive Management Team

Motion by Councilmember Leary, second by Councilmember Kozlowski to approve the Consent Calendar. Motion passed by the following roll-call vote:

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

PUBLIC HEARING:

8. 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) (to be continued to March 24, 2026)

Motion by Councilmember Aquino, second by Councilmember Leary to continue the public hearing to March 24, 2026. Motion passed by the following roll-call vote:
AYES: Aquino, Kozlowski, Leary, Rohrbough, Raithel
NOES: None
ABSENT: None
ABSTAIN: None

OLD BUSINESS

9. Resolution No. 11559 - A Resolution Authorizing the City Manager to Execute Amendment No. 2 to the Agreement with Brightview Landscape Services for Landscape Maintenance Within the Landscaping and Lighting Districts, and Community Facilities Districts for the City of Folsom Through the Use of Funds from Landscaping and Lighting Districts and Community Facilities Districts (21-L&Ls) (8-CFDs), Extending the Agreement for an Additional Two Years at a Cost of $2,428,583.33 Annually, for a Total Not-to-Exceed Amount of $11,190,212.85

Municipal Landscape Services Manager Derik Perez made a presentation.

Motion by Councilmember Kozlowski, second by Councilmember Leary to approve Resolution No. 11559. Motion passed by the following roll-call vote:

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

NEW BUSINESS:

10. Nomination of City of Folsom Representatives to the Citizens Advisory Committee for Folsom State Prison

City Clerk Christa Freemantle shared information regarding the committee and responded to questions from the City Council.

By consensus, the City Council nominated Sarah Behrendt and Jim Silva.

11. Resolution No. 11566 – A Resolution Approving the 2050 Water Forum Agreement, Authorizing the Mayor to Sign the 2050 Water Forum Agreement, and Authorizing the City Manager to Execute the Inter-Agency Agreement

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

Motion by Councilmember Leary, second by Vice Mayor Rohrbough to approve Resolution No. 11566. Motion passed by the following roll-call vote:

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

12. Resolution No. 11567- A Resolution Directing the Finance Director to Make a Transfer of $718,278 of Available General Fund Reserve from the General Fund (Fund 010) with $50,000 to the IT Equipment Fund (Fund 603), $334,139 to the Facility Rehabilitation Fund (Fund 602), and $334,139 to the Park/Trail Maintenance Fund (Fund 609)

Finance Director Stacey Tamagni made a presentation and responded to questions from the City Council.

Motion by Councilmember Kozlowski, second by Councilmember Aquino to approve Resolution No. 11567. Motion passed by the following roll-call vote:

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

13. Resolution No. 11570- A Resolution Approving the Parks & Recreation Commission's Recommendation to Name Neighborhood Park #1 "Jackrabbit Hill Park"

Park Planner Kate Cannon Nguyen made a presentation and responded to questions from the City Council.

Motion by Vice Mayor Rohrbough, second by Councilmember Leary to approve Resolution No. 11570. Motion passed by the following roll-call vote:

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

14. Resolution No. 11574- A Resolution Adopting the Fiscal Year 2025-26 Mid-Year Budget for the City of Folsom

Finance Director Stacey Tamagni made a presentation and responded to questions from the City Council.

Motion by Vice Mayor Rohrbough, second by Councilmember Kozlowski to approve Resolution No. 11574. Motion passed by the following roll-call vote:

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

CITY MANAGER REPORTS

City Manager Bryan Whitemyer updated the Council on the recent priorities workshop, noting that staff is currently integrating Council and executive goals into a comprehensive Work Plan for future ratification. He expressed disappointment regarding the developer's decision to relocate "The Mettle Shop" sports complex project to Citrus Heights, attributing the move to that site's existing infrastructure and faster timeline to market. Additionally, the City Manager reminded the public that the Benevento Family Park survey remains open until March 11 at 5:00 p.m. and highlighted upcoming library events, including a Saturday, March 28 presentation on backyard chicken regulations and the Friends of the Folsom Library book sale scheduled for March 13–15.

COUNCIL COMMENTS

Councilmember Kozlowski reported on his attendance at the SACOG Land Use and Natural Resources Committee meeting, noting that regional housing needs allocation numbers (RHNA) are expected by September 15. He commended city staff for their success in meeting affordable housing objectives and requested that the Council consider a future workshop to discuss the city's Sphere of Influence and annexation process. He specifically highlighted the need to rebalance the availability of residential land with light industrial and commercial space on the city's perimeter.

Vice Mayor Rohrbough provided an update on discussions between Sacramento RT and the Folsom Cordova Unified School District regarding the elimination of bus routes affecting approximately 190 students. She encouraged concerned residents to voice their priorities to the School Board, as the authority over these budget and transportation decisions rests with the district.

Councilmember Leary expressed appreciation for the success of the recent Railroad History event and shared insights from her attendance at the League of California Cities conference in Chico. She detailed her tour of a managed tiny home homeless shelter, noting the high operational costs but significant reduction in the local unhoused population, and suggested Folsom consider similar regional collaborations. Additionally, she thanked the Folsom Police Department and Jake's Journey Home for their coordinated efforts in addressing a disruptive situation at Sheldon Park.

Councilmember Aquino extended a comprehensive thank you to the numerous city departments, local businesses, volunteers, and community partners who contributed to the success of the recent Railroad History event. She highlighted the involvement of Communications, Parks and Recreation, Public Works, the Library, and the Folsom History Museum, among others, in creating a positive and educational experience for the community.

Mayor Raithel concluded the reports by reflecting on the Railroad History event and the train ride to Sacramento. He announced that the Ad Hoc Charter Review Committee began its work the previous week, with upcoming public meetings scheduled for March 19 and April 1. The Mayor also commended the organizers of Folsom Tech Week for showcasing the local startup and tech community and offered congratulations to Officer McCullough on a recent promotion to Detective.

ADJOURNMENT

There being no further business to come before the City Council, the meeting was adjourned at 7:44 p.m.

SUBMITTED BY:

_____
Christa Freemantle, City Clerk

ATTEST:

_____
Justin Raithel, Mayor

Folsom City Council
Staff Report

MEETING DATE:	3/24/2026
AGENDA SECTION:	Consent Calendar
SUBJECT:	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)
FROM:	Police Department

RECOMMENDATION / CITY COUNCIL ACTION

The Police Department recommends the City Council pass and adopt 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).

BACKGROUND / ISSUE

In May 2025, the City Council approved the purchase of 1 Natoma Street, an 8,148 square foot commercial building, to serve as permanent office space for the Police Department's Neighborhood Services Unit and related police operations for $2,700,000. The building will also serve as office space for a portion of City Utilities operations once improvements have been completed.

As part of the acquisition, staff identified several building improvements necessary to ensure the facility is functional, safe, and properly configured for departmental use. Inspections confirm the existing heating and air conditioning system is nearing the end of its service life. Updating the HVAC system now with an improved and upgraded system will ensure reliability and prevent costly emergency failures.

In May 2025, the City Council authorized the Finance Director to appropriate $1,000,000 for improvements to 1 Natoma Street. The appropriation consists of 10 percent from the Police Capital Improvement Fund (Fund 428) and 90 percent from the Folsom Plan Area Capital Improvement Fund (Fund 472).

Since acquisition, the following major improvement expenditures have been made:
• Roof repair and maintenance: $9,380
• Flooring: $40,517.75
• Painting: $40,800
• Furnishings: $61,182.77
• Window tinting: $18,835
• Alarm and fire detection systems: $6,928.54
• Key card door systems: $19,491

Total expenditures to date are $203,910.78.

The remaining significant improvement is the construction of interior walls and doors to accommodate the City of Folsom Utilities Department. This work is currently under contract for $52,887 and will be funded by Utility resources.

Including the planned HVAC replacement, estimated at $84,290, the total projected cost for improvements is approximately $341,087.78.

This resolution will authorize 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).

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. The City will dispose of surplus property in accordance with Section 2.36.220 of the Folsom Municipal Code.

ANALYSIS

The City completed plans and specifications for the HVAC System improvements for the 1 Natoma Street Project (Project PD2501) and publicly advertised in the Sacramento Bee for bids on February 2, 2026. In addition, the City provided these documents to www.publicpurchase.com and www.virtual-bid.com, which are picked up by several area builders' exchanges, and posted information on the City of Folsom's website. The Police Department received the following bids on February 26, 2026 for the HVAC System improvements for the 1 Natoma Street Project:

Contractor	Bid Amount
Curtis Sorber dba The HVAC Nerd	$84,290

SKI Air	$116,800
ACCO Engineered Systems	$127,139
LEED Mechanical	$129,101
Nor-Cal Climate Control	$131,850
EMCOR Energy Services – Mesa Energy	$157,447
Cooper Oates Air Conditioning	$157,567
B&M Civil LLC	$189,000

Staff has reviewed the submitted bids and has determined that Curtis Sorber dba the HVAC Nerd is the lowest responsible and responsive bidder who meets the requirements and specifications set forth in the invitation for bids.

FINANCIAL IMPACT

The City Council approved Resolution No. 11381 on May 13, 2025 authorizing the purchase of 1 Natoma Street and the improvements and modifications necessary to meet the Police Department's needs. The resolution also approved a project budget appropriation of $3,700,000, including $3,330,000 from the Folsom Plan Area Capital Improvement Fund (Fund 472) and $370,000 from the Police Capital Improvement Fund (Fund 428).

The Police Department recommends that the contract be awarded to the lowest responsible, responsive bidder, Curtis Sober dba the HVAC Nerd. If approved the agreement with Curtis Sorber, doing business as the HVAC Nerd, would be in the amount of $84,290 for the HVAC System upgrade. A 10% project contingency of $8,429 is included, for a total project budget not to exceed $92,719. Of this amount, $83,447 would be funded from the Folsom Plan Area Capital Improvement Fund (Fund 472) and $9,272 from the Police Capital Improvement Fund (Fund 428). Sufficient funds are budgeted and available within the 1 Natoma Street Project (Project PD2501) to cover the cost of the agreement.

ATTACHMENT

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)

Submitted,

_____

Adam Green, Chief of Police

Attachment 1

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 FUND (FUND 428) AND THE FOLSOM PLAN AREA CAPITAL IMPROVEMENT FUND (FUND 472) FOR THE 1 NATOMA STREET PROJECT (PROJECT PD2501)

WHEREAS, in May 2025, the City Council approved the purchase of 1 Natoma Street, an 8,148 square foot commercial building, to serve as permanent office space for the Police Department's Neighborhood Services Unit and related police operations; and

WHEREAS, the HVAC system was inspected and determined to be nearing the end of its service life; and

WHEREAS, City desires to hire a company to update the entire HVAC system with an upgraded and improved system; and

WHEREAS, the City completed plans and specifications for the 1 Natoma Street Project and publicly advertised in the Sacramento Bee for bids on February 2, 2026; and

WHEREAS, staff has reviewed the submitted bids and has determined that Curtis Sorber dba the HVAC Nerd is the lowest responsible and responsive bidder who meets the requirements and specifications set forth in the invitation for bids; and

WHEREAS, sufficient funds are budgeted and available in the 1 Natoma Street Project to cover the cost of the agreement; 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 Curtis Sorber dba the HVAC Nerd for $84,290 with a 10% contingency of $8,429 included for a total project budget not to exceed $92,719 with $9,272 funded from the Police Capital Improvement Fund (Fund 428) and $83,447 funded from the Folsom Plan Area Capital Improvement Fund (Fund 472) for the HVAC System upgrade for 1 Natoma Street Project (Project PD2501)

PASSED AND ADOPTED this 24th day of March 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:	3/24/2026
AGENDA SECTION:	Consent Calendar
ITEM TITLE:	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
FROM:	Utilities Department

RECOMMENDATION / CITY COUNCIL ACTION

The Utilities Department recommends the City Council pass and adopt 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.

BACKGROUND / ISSUE

The Utilities Department recognizes the need to maintain a fleet of vehicles that will be able to provide reliable, efficient and responsive service. In coordination with the City of Folsom Fleet Division, current department vehicles are reviewed to assess expected service life and associated maintenance costs. This review identified that the Front Loader currently used by the Utility Maintenance Division has exceeded its expected service life in terms of age, mileage and ongoing maintenance costs, and is thus a high priority for replacement. This resolution will authorize the City Manager to execute an agreement for the purchase of a new Front Loader manufactured by Case Tractors, to replace this vehicle.

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.

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

Utilities Department staff coordinate with the City of Folsom Fleet Division to review current department vehicles and equipment, to help identify priority vehicles for replacement based on service life, mileage and purpose. Based on this review, it was concluded that a high priority vehicle for replacement is the Utility Maintenance Division's Front Loader, vehicle #929.

The Utility Maintenance Division has need of a Front Loader on a daily basis for loading trucks with backfill and spoil materials. This equipment is necessary for the division to complete the essential work of maintaining the City's water and wastewater infrastructure.

Since it was purchased in 2005, the current front loader has completed more than 3,300 engine hours. Due to mechanical issues, which have limited use of the vehicle, and associated maintenance costs, a new front loader is required for efficient continuation of division operations.

The Utilities Department proposes transferring the current front loader (vehicle #929) to the Water Treatment Plant division. On multiple occasions throughout the year, the Water Treatment Plant division rents front loaders to complete essential tasks such as seasonal sludge clean up. Staff anticipate using the vehicle for less than 200 hours per year, and the ability to maintain vehicle #929 for this occasional light use. Transfer of vehicle #929 would therefore reduce operational costs by removing the need to rent equipment.

Utilities Department staff coordinated with the Fleet Division to obtain the attached quote from N&S Tractor Co. for a new Front Loader manufactured by Case Construction, for a total price of $259,860.68. N&S Tractor Co. is a local dealer for Case Construction, who has a current contract with Sourcewell, which is a national cooperative purchasing entity of which the City of Folsom is a member. The City has purchased numerous items and vehicles through Sourcewell.

The Utilities Department recommends that the City Council authorize the City Manager to execute an agreement with N&S Tractor Co. for the purchase of a Front Loader.

FINANCIAL IMPACT

N&S Tractor Co. has agreed to provide the required Front Loader for a total of $259,860.68. The cost of the vehicle will be divided equally between the Water Operating Fund (Fund 520) and in the Wastewater Operating Fund (Fund 530), in the amount of $129,930.34 per fund.

Sufficient funds are budgeted and available in Fund 520 in FY 2025-26 for this agreement. There is a total of $98,250 available in the FY 2025-26 Wastewater Operating Budget (Fund 530) to

replace sewer vehicles. Staff is requesting an appropriation in the amount of $31,750 in the Wastewater Operating Fund (Fund 530) for the purchase of the Front Loader.

ENVIRONMENTAL REVIEW

This action is exempt from environmental review under the California Environmental Quality Act. (CEQA).

ATTACHMENTS

1. 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

2. Quote and specification from N&S Tractor Co. for the Front Loader

Submitted,

_____

Marcus Yasutake, Director
UTILITIES DEPARTMENT

Attachment 1

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

WHEREAS, Utilities Department staff has validated the need to purchase a Front Loader based on an approved replacement schedule; and

WHEREAS, N&S Tractor Co. has agreed to sell a Front Loader manufactured by Case Construction for an amount not to exceed $259,860.68; and

WHEREAS, Case Construction 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, the cost of the vehicle will be shared equally between the Water Operating Fund (Fund 520) and the Wastewater Operating Fund (Fund 530); and

WHEREAS, sufficient funds are budgeted and available in the Water Operating Fund (Fund 520) in the amount of $129,930.34; and

WHEREAS, an additional appropriation will be required in the Wastewater Operating Fund (Fund 530) for this purchase; and

WHEREAS, staff is requesting an appropriation in the Wastewater Operating Fund (Fund 530), in the amount of $31,750; and

WHEREAS, sufficient funds are available in the Wastewater Operating Fund (Fund 530) for the requested 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 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.

BE IT FURTHER RESOLVED that the Finance Director is authorized to appropriate $31,750 in the Wastewater Operating Fund (Fund 530).

PASSED AND ADOPTED this 24th day of March 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-268-46170
Date Prepared: 02/20/2026
Presented By: Mike Calderon (707-903-1373)

Quoted Equipment Overview

New 2025 CASE CE 621G Z-BAR

Stock Number: CCE010 **Serial #**: FNH0621GNZHE18819
Engine Hours: 7.8 **Delivery Extra**

Base Warranty: CNH BASE WARRANTY
36 Months 3000 Total Hours $0.00 Deductible
Warranty expires 02/20/2029 **Travel Time Included**

Planned Maintenance: CNH PROCARE
36 Months 2000 Total Hours $0.00 Deductible
Warranty expires 02/20/2029 **Travel Time Not Included**

Case CE 651 Z-Bar Wheel Loader Quick Pick 1 Zbar Linkage Boom-4-speed Transmission Heavy Duty Axles Cooling System with Reversing Fan Ehanced Cab Comfort 3in Seatbelt with High Visibility-Enhanced Visibility Bundle Standard Hydraulic Steering Joystick with 1 AUX Function Standard Fenders with LH/RH Steps 20.5x25 L3 Michelin XHA2 4WS Tires Locking Hydraulic for Coupler Standard Weather Package Ride Control JRB Zbar/XR Coupler 3.0 cu yd JRB Coupler Bucket with BOE

Pricing

2025 CASE CE 621G Z-BAR:	$202,647.49
Freight from CNH :	$4,815.00
Pre Delivery Inspection :	$3,251.95
4% Tariff :	$8,220.07
3 Yard MP Bucket:	$21,764.96
Equipment Subtotal:	$240,699.47
Delivery Charge:	$500.00
Sales Tax (7.750%):	$18,654.21
Subtotal:	$259,853.68
Tire Tax:	$7.00

Total Price: $259,860.68

Quote Expires: 02/28/2026

Comments: CNH Sourcewell Contract # 011723
City of Folsom Sourcewell Account #90124
List Sales Price: $285,419.00
Sourcewell Member Discount Off List: 29% or $82,771.51
Sourcewell Case 621G Sale Price: $202,647.49

Accepted By: **Date:**

CASE CONSTRUCTION

621G

EFFECTIVE APRIL 2021

Z-BAR/XT/XR WHEEL LOADER

TIER 4 FINAL CERTIFIED



ENGINE

Make	FPT
Model	F4HFE613W
Emissions Certification	Tier 4 Final
Emissions Technology	SCR/DOC
Type	4-stroke, turbocharged and air-to-air cooled
Cylinders	6-cylinder in-line
Bore/Stroke	4.09 x 5.20 in (104 x 132 mm)
Displacement	411 in³ (6.7 L)
Fuel	#2 Diesel, #1 and #2 mixture permitted for cold temperatures
Fuel injection	Direct injection – electronic
Fuel filter	Replaceable
Fuel pump	Bosch
Gradeability:	
Side-to-side	35°
Fore and aft	35°
Air filter	Dry type elements w/ warning restriction indicator
Mid-mount cooling module w/ auto reversing fan:	Mid-mount Air/Water w/ Lube Oil Cooler
Fan – hydraulic driven:	
Style	8 blade puller
Diameter	32 in (813 mm)
Water pump	Integral
Engine oil pump operating angle ratings:	
Side-to-side	35°
Fore and aft	35°
Oil filtration	Replaceable
Engine speeds	RPM
Rated – full load	2000
Horsepower – Maximum Power:	
Peak gross @ 1800 RPM	172 hp (128 kW)
Net rated @ 2000 RPM	151 hp (113 kW)
Peak net @ 1800 RPM	162 hp (121 kW)
Torque – Maximum Power:	
Gross @ 1600 RPM	538 lb·ft (730 N·m)
Net @ 1600 RPM	510 lb·ft (692 N·m)
Net torque rise:	
Maximum power range	29%

NOTE: Gross horsepower and torque per SAE J1995. Net horsepower and torque per SAE J1349.

DRIVETRAIN

Transmission:
4F/3R Proportional w/ Electronic Control Module torque sensing autoshift/manual shift and modulation

Gears	Helical cut
Gear ratios – 4-speed	Forward/Reverse
1st	4.012/3.804
2nd	2.174/2.061
3rd	1.088/1.031
4th	0.619/ —
Gear ratios – 5-speed	Forward/Reverse
1st	4.320/4.097
2nd	2.191/2.078
3rd	1.418/0.895
4th	0.944/ —
5th	0.611/ —
Torque converter:	
Stall ratio – 4-speed	2.664:1
Stall ratio – 5-speed	2.376:1
Differential:	
Limited slip w/ 34% of available axle torque to wheel w/ traction	
Rear axle oscillation	24° total
Front and rear axles:	
Differential ratio	3.18
Planetary ratio	6.40
Final axle ratio	20.34
Heavy-duty axles – optional:	
Front axle equipped w/ locking differential	
Rear axle equipped w/ open differential	
Planetaries	Outboard

Service brakes:
Hydraulically actuated, maintenance-free, multiple wet disc w/ accumulator to all four wheels

Brake surface area:	
Front hub – each	480 in² (0.31 m²)
Rear hub – each	480 in² (0.31 m²)

Parking brakes:
Spring-applied hydraulic release disc on transmission output shaft neutralizes power flow to wheels when engaged

Travel speeds – 4-speed transmission:

	Forward mph (kph)	Reverse mph (kph)
1st	4.3 (6.9)	4.5 (7.3)
2nd	8.4 (13.5)	8.8 (14.2)
3rd	14.9 (23.9)	15.6 (25.0)
4th	24.0 (38.6)	—

Travel speeds – 5-speed transmission:

	Forward mph (kph)	Reverse mph (kph)
1st	4.0 (6.5)	4.3 (6.9)
2nd	8.3 (13.3)	8.7 (14.0)
3rd	12.7 (20.5)	20.1 (32.4)
4th	19.1 (30.7)	—
5th	28.0 (45.0)	—

NOTE: Travel speeds at full engine throttle w/ 20.5-R25 (L3 Radial) tires

ELECTRICAL

Voltage	24 Volts, negative ground
Alternator	120 amp
Batteries (2)	12-volt

OPERATOR ENVIRONMENT

ROPS cab AC w/ heat; 8" LCD touchscreen display, adjustable armrest w/ 3 configurable buttons; Key start; Articulated power steering w/ tilt column; Fully adjustable, suspension seat w/ headrest; Foot throttle; Single lever (joystick) loader control w/ auxiliary function and fully adjustable wrist rest, 2 cup holders; Interior rear view mirror; 3 inch (76 mm) retractable seat belt; Integrated 4-corner strobe; Multiple storage trays; Single brake pedal; F/N/R shuttle switch; Left and Right external side mirrors; Pressurized air filtering; Anti-glare window strip; Front and Rear Defroster; Side window, partial/fully open; 2 Dome lights; Wipers, rear and intermittent front; Windshield washers, front and rear; Rubber floor mat; Horn; Radio ready – Includes antenna, speakers, wiring, radio fuse, 20A converter, 12-volt auxiliary power outlet, and USB outlet.

Displays/Gauges:
- Digital:
  - Transmission oil temperature; Engine coolant temperature; Fuel level; DEF level.
- LCD screen:
  - Hour meter; Engine speed; Travel speed; Time; Automatic transmission indication; Current gear selection; FNR indication; DeClutch indication; Engine mode indication; Trip computer A/B; Fuel consumption; Multiple languages, Metric/English; Engine diagnostics; Transmission diagnostics; Warning prompts; Error reporting; Diff. lock*; DEF gauge.

Audible/Visual alarms:
- Warning lights:
  - Four-way flashers and turn signals; Brake pressure; Lamp/high beam indication; Engine block heater.
- Caution warnings:
  - Parking brake; Coolant temperature; Hydraulic oil temperature; Transmission oil temperature; Air filter; Transmission filter; Hydraulic filter; Alternator; Low fuel.
- Critical warnings:
  - Engine oil pressure; Brake pressure; Steering pressure – w/ aux. steering*; Coolant temperature; Hydraulic oil temperature; Transmission oil temperature.
- Backup alarm
- Maintenance reminders:
  - Cab air filter; Engine oil filter; Fuel pre-filter; DEF tank vent filter; SCR supply filter; Hydraulic oil and filter; Engine air filter; Engine coolant; Drive belt; Cab recirculation filter; Engine breather filter; Transmission breather; Front and rear axle fluid; SCR supply module filter.

NOTE: *If equipped w/ option.

OPERATING WEIGHT

Z-Bar
Unit equipped w/ 2.75 yd³ (2.1 m³) Case pin on bucket w/ edge; 20.5-R25 L3 Radial tires; ROPS cab w/ heater and A/C; Std. battery; Heavy counterweight – 1,950 lb (885 kg); Front and rear fenders; Lights; 165 lb (75 kg) operator:
28,159 lb (12 773 kg)

XT
Unit equipped w/ 2.5 yd³ (1.9 m³) CNH w/ edge and JRB coupler; 20.5-R25 L3 Radial tires; ROPS cab w/ heater and A/C; Std. battery; Heavy counterweight – 1,950 lb (885 kg); Front and rear fenders; Lights; 165 lb (75 kg) operator:
29,076 lb (13 188 kg)

XR
Unit equipped w/ 2.5 yd³ (1.9 m³) Case pin on bucket w/ edge; 20.5-R25 L3 Radial tires; ROPS cab w/ heater and A/C; Std. battery; Heavy counterweight – 1,950 lb (885 kg); Front and rear fenders; Lights; 165 lb (75 kg) operator:
28,483 lb (12 920 kg)

HYDRAULICS

Pump – steering/implement:
Closed center pressure/flow compensated

Variable displacement – load-sensing:
45.2 gpm @ 2000 RPM
(171 L/min @ 2000 RPM)

Loader control valve:
Closed-center, sectional 2, 3 or 4-function w/ control for lift, tilt and auxiliary hydraulics

Loader auxiliary steering:
Hydraulic orbital center-pivot articulating w/ on-demand oil flow

High pressure standby:	
Implement	3,625 psi (25 000 kPa)
Steering	3,500 psi (24 132 kPa)

Filtration:
Filtered vent w/ relief on hydraulic reservoir, maintains 3-5 psi on reservoir, 10-micron, return filter furnishes only clean oil to all components of the system

SERVICE CAPACITIES

Fuel tank	65.0 gal (246.0 L)
DEF tank – Diesel Exhaust Fluid:	
Usable capacity	9.8 gal (37.1 L)
Total	15.6 gal (58.9 L)
Hydraulic system:	
Reservoir	24.0 gal (90.8 L)
Total	39.0 gal (147.6 L)
Transmission:	
Service w/ filter	29.2 qt (27.6 L)
Front and rear axle:	
Front axle	23.2 qt (22.0 L)
Rear axle	23.2 qt (22.0 L)
Front and rear axle – optional:	
Front axle	23.2 qt (22.0 L)
Rear axle	23.2 qt (22.0 L)
Engine oil w/ filter	14 qt (13.2 L)
Cooling system	28.4 qt (26.8 L)

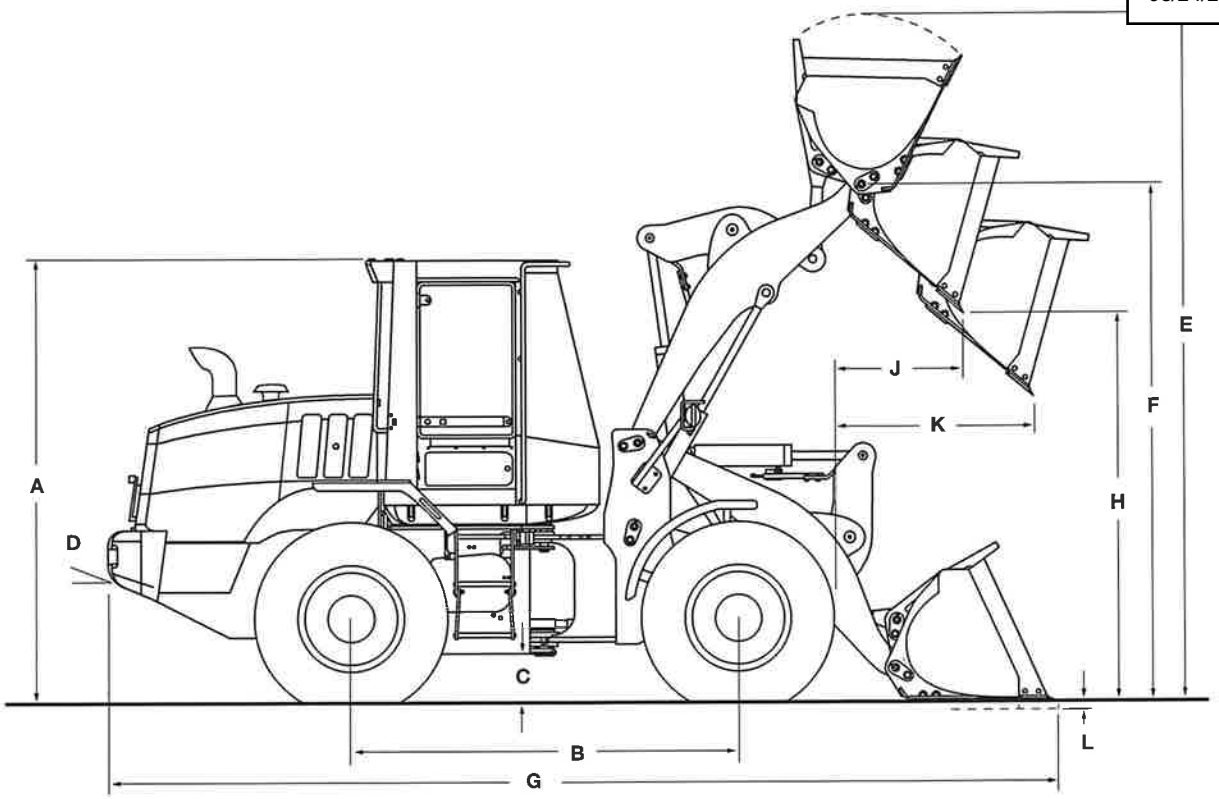
OTHER SPECIFICATIONS

Lift cylinder:	
Bore diameter	4.7 in (120.6 mm)
Rod diameter	2.5 in (63.5 mm)
Stroke	31.0 in (787.6 mm)
Dump cylinder – Z-Bar and XR:	
Bore diameter	5.0 in (127 mm)
Rod diameter	3.0 in (76.2 mm)
Stroke	24.4 in (619.7 mm)
Dump cylinder – XT:	
Bore diameter	4.5 in (114 mm)
Rod diameter	2.5 in (63.5 mm)
Stroke	32.6 in (819.9 mm)

Loader:
Z-Bar loader linkage; Single control for lift and tilt; Positive hold float; Automatic return-to-dig; Automatic height control; Automatic return-to-travel; Brake pedal transmission disconnect; Bucket position indicator on bucket.

Cycle time:	
Raise w/ rated bucket load:	
Z-Bar	6.3 sec
XR	6.3 sec
XT	6.5 sec
Dump w/ rated bucket load:	
Z-Bar	1.2 sec
XR	1.2 sec
XT	2.4 sec
Float down:	
Z-Bar	4.8 sec
XR	4.8 sec
XT	4.2 sec
Sound level in Cab (LpA)	68 dB(A)
Exterior sound level (LwA)	104 dB(A)

NOTE: Sound level data tested in accordance with ISO6395, 6396, 3744.



Line drawings are for illustrative purpose only and may not be exact representation of unit.

DIMENSIONS

A. Height to top of ROPS cab	133.2 in (3 384 mm)
Height to drawbar	42.1 in (1 070 mm)
B. Wheelbase	114.2 in (2 900 mm)
C. Ground clearance	15.3 in (389 mm)
D. Angle of departure	25°
Width:	
Overall* without bucket	97.6 in (2 478 mm)
Tread width	76.8 in (1 950 mm)
Turning radius* – outside	205.6 in (5 223 mm)
Turning angle:	
From center	40°
Total angle	80°
Rear axle oscillation – total	24°

NOTE: *Dimensions taken with 20.5-R25 (L3 Radial) tires. For transport dimensions, refer to specific bucket width and overall length on pages 4 through 9.

WEIGHT ADJUSTMENTS

Select Options	Weight Adjustment	Tipping Load Adjustment Straight: Deflected*	Tipping Load Adjustment 40° Turn: Deflected*
20.5 x 25 12 ply L2 Bias tires	-592 lb (-269 kg)	-618 lb (-280 kg)	-1,179 lb (-535 kg)
20.5 x 25 12 ply L3 Bias tires	-20 lb (-9 kg)	+240 lb (+109 kg)	+363 lb (+165 kg)
20.5-R25 L2 Radial tires	-256 lb (-116 kg)	-259 lb (-117 kg)	-189 lb (-86 kg)
20.5-R25 Snow Radial Tires	-132 lb (-60 kg)	-175 lb (-79 kg)	-111 lb (-50 kg)
20.5-R25 Solid Tires Req. Diff Axles, Ltd Speed Controler	+4,782 lb (+2 169 kg)	+3,140 lb (+1 424 kg)	+3,327 lb (+1 509 kg)

NOTE: Unit equipped with Z-Bar loader arms, 2.5 yd^3 (1.9 m^3) general purpose pin on bucket with bolt-on edge, 20.5-R25 (L3 Radial) tires, ROPS cab with heater and air conditioner, heavy counterweight, standard batteries, front and rear fenders, full fuel and 165 lb (79 kg) operator. Adjust select options from rated weight.
*Tipping loads: ISO 14397-1 Deflected Tires.

PERFORMANCE SPECS

621G Z-Bar*		3.0 yd³ (2.3 m³) Bucket with Bolt-on Edge - Pin On	2.5 yd³ (1.9 m³) Bucket with Bolt-on Edge - Pin On	2.4 yd³ (1.8 m³) Bucket with Teeth Only - Pin On	4.5 yd³ (3.4 m³) Bucket with Bolt-on Edge - Pin On
Operating weight		28,254 lb (12 816 kg)	28,093 lb (12 743 kg)	28,013 lb (12 707 kg)	28,672 lb (13 005 kg)
E. Operating height – fully raised with spillguard		198.6 in (5 044 mm)	194.5 in (4 941 mm)	194.5 in (4 941 mm)	212.9 in (5 408 mm)
F. Hinge pin height – fully raised		150.9 in (3 833 mm)	150.9 in (3 833 mm)	150.9 in (3 834 mm)	150.9 in (3 833 mm)
G. Overall length – bucket level on ground		290.6 in (7 380 mm)	284.9 in (7 237 mm)	290.6 in (7 382 mm)	302.9 in (7 694 mm)
Dump angle – fully raised		51°	51°	51°	50°
H. Dump height – fully raised, 45° dump		110.4 in (2 804 mm)	114.1 in (2 899 mm)	110.4 in (2 805 mm)	102.2 in (2 596 mm)
J. Bucket reach – fully raised, 45° dump		39.8 in (1 010 mm)	36.0 in (916 mm)	40.2 in (1 021 mm)	47.9 in (1 216 mm)
K. Bucket reach – 7 ft 0 in (2.13 m) height, 45° dump		59.6 in (1 513 mm)	57.7 in (1 466 mm)	60.0 in (1 525 mm)	62.9 in (1 598 mm)
L. Dig depth		3.3 in (84 mm)	2.8 in (72 mm)	3.0 in (76 mm)	4.4 in (111 mm)
Operating load – ISO Rigid Tires		10,299 lb (4 671 kg)	10,569 lb (4 794 kg)	10,703 lb (4 855 kg)	9,637 lb (4 371 kg)
Operating load – ISO Deflected Tires		9,375 lb (4 252 kg)	9,633 lb (4 369 kg)	9,756 lb (4 425 kg)	8,737 lb (3 963 kg)
Maximum material density – ISO Rigid Tires		3,433 lb/yd³ (2 037 kg/m³)	4,228 lb/yd³ (2 509 kg/m³)	4,460 lb/yd³ (2 646 kg/m³)	2,142 lb/yd³ (1 271 kg/m³)
Maximum material density – ISO Deflected Tires		3,125 lb/yd³ (1 854 kg/m³)	3,853 lb/yd³ (2 286 kg/m³)	4,065 lb/yd³ (2 412 kg/m³)	1,942 lb/yd³ (1 152 kg/m³)
Tipping load – ISO Rigid Tires:	Straight	23,725 lb (10 761 kg)	24,318 lb (11 030 kg)	24,612 lb (11 164 kg)	22,275 lb (10 104 kg)
	40° turn	20,597 lb (9 343 kg)	21,138 lb (9 588 kg)	21,407 lb (9 710 kg)	19,274 lb (8 742 kg)
Tipping load – ISO Deflected Tires:	Straight	22,307 lb (10 118 kg)	22,881 lb (10 378 kg)	23,155 lb (10 503 kg)	20,896 lb (9 478 kg)
	40° turn	18,749 lb (8 504 kg)	19,266 lb (8 739 kg)	19,511 lb (8 850 kg)	17,474 lb (7 926 kg)
Lift capacity:	Full height	16,266 lb (7 378 kg)	16,442 lb (7 458 kg)	16,530 lb (7 498 kg)	15,794 lb (7 164 kg)
	Ground	22,395 lb (10 158 kg)	25,278 lb (11 466 kg)	26,675 lb (12 100 kg)	21,930 lb (9 947 kg)
Breakout force with tilt cylinder		24,031 lb (10 900 kg)	27,280 lb (12 374 kg)	29,182 lb (13 237 kg)	18,285 lb (8 294 kg)
Loader clearance circle with bucket		455.1 in (11 560 mm)	451.9 in (11 478 mm)	454.8 in (11 552 mm)	462.3 in (11 743 mm)

621G XR		3.0 yd³ (2.3 m³) Bucket with Bolt-on Edge - Pin On	2.5 yd³ (1.9 m³) Bucket with Bolt-on Edge - Pin On	2.4 yd³ (1.8 m³) Bucket with Teeth Only - Pin On	4.5 yd³ (3.4 m³) Bucket with Bolt-on Edge - Pin On
Operating weight		28,644 lb (12 993 kg)	28,483 lb (12 920 kg)	28,403 lb (12 883 kg)	29,062 lb (13 182 kg)
E. Operating height – fully raised with spillguard		215.3 in (5 469 mm)	211.2 in (5 365 mm)	211.2 in (5 365 mm)	229.6 in (5 833 mm)
F. Hinge pin height – fully raised		167.6 in (4 258 mm)	167.6 in (4 258 mm)	167.6 in (4 258 mm)	167.6 in (4 257 mm)
G. Overall length – bucket level on ground		306.7 in (7 789 mm)	301.1 in (7 648 mm)	306.8 in (7 792 mm)	318.8 in (8 099 mm)
Dump angle – fully raised		45°	45°	45°	45°
H. Dump height – fully raised, 45° dump		127.1 in (3 229 mm)	130.8 in (3 323 mm)	127.1 in (3 229 mm)	119.2 in (3 027 mm)
J. Bucket reach – fully raised, 45° dump		39.8 in (1 011 mm)	36.1 in (916 mm)	40.2 in (1 022 mm)	48.2 in (1 225 mm)
K. Bucket reach – 7 ft 0 in (2.13 m) height, 45° dump		73.7 in (1 871 mm)	71.6 in (1 817 mm)	74.1 in (1 883 mm)	77.7 in (1 973 mm)
L. Dig depth		3.5 in (88 mm)	3.0 in (76 mm)	3.2 in (81 mm)	4.5 in (115 mm)
Operating load – ISO Rigid Tires		8,617 lb (3 909 kg)	8,832 lb (4 006 kg)	8,942 lb (4 056 kg)	8,085 lb (3 667 kg)
Operating load – ISO Deflected Tires		7,938 lb (3 601 kg)	8,146 lb (3 695 kg)	8,248 lb (3 741 kg)	7,420 lb (3 366 kg)
Maximum material density – ISO Rigid Tires		2,872 lb/yd³ (1 704 kg/m³)	3,533 lb/yd³ (2 096 kg/m³)	3,726 lb/yd³ (2 211 kg/m³)	1,797 lb/yd³ (1 066 kg/m³)
Maximum material density – ISO Deflected Tires		2,646 lb/yd³ (1 570 kg/m³)	3,259 lb/yd³ (1 933 kg/m³)	3,437 lb/yd³ (2 039 kg/m³)	1,649 lb/yd³ (978 kg/m³)
Tipping load – ISO Rigid Tires:	Straight	19,948 lb (9 048 kg)	20,416 lb (9 261 kg)	20,653 lb (9 368 kg)	18,791 lb (8 523 kg)
	40° turn	17,234 lb (7 817 kg)	17,665 lb (8 013 kg)	17,883 lb (8 112 kg)	16,170 lb (7 335 kg)
Tipping load – ISO Deflected Tires:	Straight	18,927 lb (8 585 kg)	19,385 lb (8 793 kg)	19,609 lb (8 895 kg)	17,792 lb (8 070 kg)
	40° turn	15,876 lb (7 201 kg)	16,293 lb (7 390 kg)	16,496 lb (7 482 kg)	14,840 lb (6 731 kg)
Lift capacity:	Full height	15,791 lb (7 162 kg)	15,959 lb (7 239 kg)	16,044 lb (7 277 kg)	15,308 lb (6 944 kg)
	Ground	25,246 lb (11 451 kg)	25,759 lb (11 684 kg)	25,976 lb (11 783 kg)	24,802 lb (11 250 kg)
Breakout force with tilt cylinder		24,720 lb (11 213 kg)	28,096 lb (12 744 kg)	30,037 lb (13 625 kg)	18,751 lb (8 505 kg)
Loader clearance circle with bucket		470.7 in (11 956 mm)	467.0 in (11 862 mm)	470.4 in (11 948 mm)	478.1 in (12 144 mm)

621G		Z-Bar/XR	Z-Bar/XR	Z-Bar/XR	Z-Bar/XR
Maximum rollback:	Ground	41°/40°	40°/40°	40°/40°	42°/42°
	Carry position	45°/45°	45°/45°	45°/45°	45°/47°
	@ Full height	55°/59°	55°/59°	55°/59°	55°/59°
Maximum grading angle with bucket – back dragging		59°/59°	58°/58°	59°/59°	64°/63°
SAE bucket capacity – struck		2.56 yd³ (1.96 m³)	2.15 yd³ (1.64 m³)	2.05 yd³ (1.57 m³)	3.71 yd³ (2.84 m³)
Heaped		3.00 yd³ (2.29 m³)	2.50 yd³ (1.91 m³)	2.40 yd³ (1.83 m³)	4.50 yd³ (3.44 m³)
Bucket width – outside		102.4 in (2 602 mm)	102.4 in (2 602 mm)	102.1 in (2 593 mm)	102.4 in (2 602 mm)
Bucket weight		1,957 lb (888 kg)	1,796 lb (814 kg)	1,716 lb (778 kg)	2,374 lb (1 077 kg)

PERFORMANCE SPECS

621G Z-Bar*		3.0 yd³ (2.29 m³) Bucket with Bolt-on Edge - JRB Coupler	2.8 yd³ (2.14 m³) Bucket with Teeth - JRB Coupler	2.5 yd³ (1.91 m³) Bucket with Bolt-on Edge - JRB Coupler	2.4 yd³ (1.8 m³) Bucket with Teeth - JRB Coupler
Operating weight		29,119 lb (13 208 kg)	29,039 lb (13 172 kg)	28,930 lb (13 122 kg)	28,852 lb (13 087 kg)
E. Operating height – fully raised with spillguard		205.1 in (5 209 mm)	205.1 in (5 209 mm)	200.4 in (5 090 mm)	200.4 in (5 090 mm)
F. Hinge pin height – fully raised		150.9 in (3 832 mm)	150.9 in (3 832 mm)	150.9 in (3 832 mm)	150.9 in (3 832 mm)
G. Overall length – bucket level on ground		299.2 in (7 601 mm)	305.0 in (7 746 mm)	293.7 in (7 460 mm)	299.4 in (7 604 mm)
Dump angle – fully raised		51°	51°	51°	51°
H. Dump height – fully raised, 45° dump		104.9 in (2 664 mm)	101.2 in (2 570 mm)	108.5 in (2 755 mm)	104.8 in (2 661 mm)
J. Bucket reach – fully raised, 45° dump		47.0 in (1 193 mm)	51.1 in (1 299 mm)	42.7 in (1 085 mm)	46.9 in (1 191 mm)
K. Bucket reach – 7 ft 0 in (2.13 m) height, 45° dump		63.7 in (1 618 mm)	65.5 in (1 664 mm)	61.5 in (1 562 mm)	63.6 in (1 614 mm)
L. Dig depth		2.9 in (73 mm)	3.0 in (77 mm)	2.9 in (73 mm)	3.0 in (77 mm)
Operating load – ISO Rigid Tires		9,271 lb (4 205 kg)	9,398 lb (4 263 kg)	9,500 lb (4 309 kg)	9,619 lb (4 363 kg)
Operating load – ISO Deflected Tires		8,407 lb (3 813 kg)	8,522 lb (3 866 kg)	8,631 lb (3 915 kg)	8,739 lb (3 964 kg)
Maximum material density – ISO Rigid Tires		3,090 lb/yd³ (1 834 kg/m³)	3,356 lb/yd³ (1 992 kg/m³)	3,800 lb/yd³ (2 255 kg/m³)	4,008 lb/yd³ (2 378 kg/m³)
Maximum material density – ISO Deflected Tires		2,802 lb/yd³ (1 663 kg/m³)	3,044 lb/yd³ (1 806 kg/m³)	3,452 lb/yd³ (2 048 kg/m³)	3,641 lb/yd³ (2 161 kg/m³)
Tipping load – ISO Rigid Tires:	Straight	21,483 lb (9 744 kg)	21,760 lb (9 870 kg)	21,978 lb (9 969 kg)	22,238 lb (10 087 kg)
	40° turn	18,543 lb (8 411 kg)	18,796 lb (8 526 kg)	18,999 lb (8 618 kg)	19,238 lb (8 726 kg)
Tipping load – ISO Deflected Tires:	Straight	20,161 lb (9 145 kg)	20,420 lb (9 262 kg)	20,649 lb (9 366 kg)	20,892 lb (9 476 kg)
	40° turn	16,813 lb (7 626 kg)	17,045 lb (7 731 kg)	17,261 lb (7 830 kg)	17,478 lb (7 928 kg)
Lift capacity:	Full height	15,397 lb (6 984 kg)	15,452 lb (7 009 kg)	15,564 lb (7 060 kg)	15,649 lb (7 098 kg)
	Ground	20,923 lb (9 491 kg)	16,177 lb (7 338 kg)	16,975 lb (7 700 kg)	17,704 lb (8 030 kg)
Breakout force with tilt cylinder		18,868 lb (8 558 kg)	20,530 lb (9 312 kg)	21,896 lb (9 932 kg)	23,163 lb (10 506 kg)
Loader clearance circle with bucket		460.2 in (11 689 mm)	463.4 in (11 771 mm)	456.9 in (11 605 mm)	460.0 in (11 683 mm)

621G XR		3.0 yd³ (2.29 m³) Bucket with Bolt-on Edge - JRB Coupler	2.8 yd³ (2.14 m³) Bucket with Teeth - JRB Coupler	2.5 yd³ (1.91 m³) Bucket with Bolt-on Edge - JRB Coupler	2.4 yd³ (1.8 m³) Bucket with Teeth - JRB Coupler
Operating weight		29,508 lb (13 385 kg)	29,428 lb (13 348 kg)	29,319 lb (13 299 kg)	29,241 lb (13 264 kg)
E. Operating height – fully raised with spillguard		221.8 in (5 634 mm)	221.8 in (5 634 mm)	217.1 in (5 514 mm)	217.1 in (5 514 mm)
F. Hinge pin height – fully raised		167.6 in (4 257 mm)	167.6 in (4 257 mm)	167.6 in (4 257 mm)	167.6 in (4 257 mm)
G. Overall length – bucket level on ground		315.4 in (8 011 mm)	321.1 in (8 156 mm)	309.8 in (7 870 mm)	315.5 in (8 014 mm)
Dump angle – fully raised		45°	45°	45°	45°
H. Dump height – fully raised, 45° dump		121.6 in (3 088 mm)	117.9 in (2 995 mm)	125.2 in (3 179 mm)	121.5 in (3 086 mm)
J. Bucket reach – fully raised, 45° dump		47.0 in (1 194 mm)	51.2 in (1 300 mm)	42.8 in (1 086 mm)	46.9 in (1 192 mm)
K. Bucket reach – 7 ft 0 in (2.13 m) height, 45° dump		78.2 in (1 987 mm)	80.4 in (2 041 mm)	75.7 in (1 924 mm)	78.1 in (1 983 mm)
L. Dig depth		3.1 in (78 mm)	3.2 in (82 mm)	3.1 in (78 mm)	3.2 in (81 mm)
Operating load – ISO Rigid Tires		7,764 lb (3 522 kg)	7,868 lb (3 569 kg)	7,953 lb (3 608 kg)	8,052 lb (3 652 kg)
Operating load – ISO Deflected Tires		7,120 lb (3 230 kg)	7,218 lb (3 274 kg)	7,308 lb (3 315 kg)	7,400 lb (3 357 kg)
Maximum material density – ISO Rigid Tires		2,588 lb/yd³ (1 536 kg/m³)	2,810 lb/yd³ (1 667 kg/m³)	3,181 lb/yd³ (1 888 kg/m³)	3,355 lb/yd³ (1 991 kg/m³)
Maximum material density – ISO Deflected Tires		2,373 lb/yd³ (1 408 kg/m³)	2,578 lb/yd³ (1 530 kg/m³)	2,923 lb/yd³ (1 735 kg/m³)	3,083 lb/yd³ (1 830 kg/m³)
Tipping load – ISO Rigid Tires:	Straight	18,102 lb (8 211 kg)	18,329 lb (8 314 kg)	18,509 lb (8 396 kg)	18,723 lb (8 493 kg)
	40° turn	15,527 lb (7 043 kg)	15,736 lb (7 138 kg)	15,907 lb (7 215 kg)	16,104 lb (7 305 kg)
Tipping load – ISO Deflected Tires:	Straight	17,137 lb (7 773 kg)	17,354 lb (7 872 kg)	17,542 lb (7 957 kg)	17,745 lb (8 049 kg)
	40° turn	14,241 lb (6 459 kg)	14,436 lb (6 548 kg)	14,616 lb (6 330 kg)	14,800 lb (6 713 kg)
Lift capacity:	Full height	14,924 lb (6 769 kg)	14,995 lb (6 802 kg)	15,104 lb (6 851 kg)	15,186 lb (6 888 kg)
	Ground	24,358 lb (11 049 kg)	23,528 lb (10 672 kg)	23,788 lb (10 790 kg)	23,995 lb (10 884 kg)
Breakout force with tilt cylinder		19,474 lb (8 833 kg)	21,155 lb (9 596 kg)	22,571 lb (10 238 kg)	23,864 lb (10 824 kg)
Loader clearance circle with bucket		476.2 in (12 095 mm)	479.8 in (12 187 mm)	472.4 in (12 000 mm)	476.0 in (12 089 mm)

621G		Z-Bar/XR	Z-Bar/XR	Z-Bar/XR	Z-Bar/XR
Maximum rollback:	Ground	40°/40°	40°/40°	40°/40°	40°/40°
	Carry position	45°/46°	45°/46°	45°/46°	45°/46°
	@ Full height	55°/59°	55°/59°	55°/59°	55°/59°
Maximum grading angle with bucket – back dragging		62°/61°	64°/62°	60°/60°	62°/61°
SAE bucket capacity – struck		2.60 yd³ (1.99 m³)	2.40 yd³ (1.83 m³)	2.15 yd³ (1.64 m³)	2.05 yd³ (1.57 m³)
Heaped		3.00 yd3 (2.29 m³)	2.80 yd³ (2.14 m³)	2.50 yd³ (1.91 m³)	2.40 yd³ (1.83 m³)
Bucket width – outside		102.4 in (2 602 mm)	102.1 in (2 593 mm)	102.4 in (2 602 mm)	102.1 in (2 593 mm)
Bucket weight		2,821 lb (1 280 kg)	2,741 lb (1 243 kg)	2,632 lb (1 194 kg)	2,554 lb (1 158 kg)

PERFORMANCE SPECS

621G Z-Bar*		3.0 yd³ (2.29 m³) Bucket with Bolt-on Edge - ACS Coupler	2.8 yd³ (2.14 m³) Bucket with Teeth - ACS Coupler	2.5 yd³ (1.91 m³) Bucket with Bolt-on Edge - ACS Coupler	2.4 yd³ (1.8 m³) Bucket with Teeth - ACS Coupler
Operating weight		29,322 lb (13 300 kg)	29,242 lb (13 264 kg)	29,109 lb (13 203 kg)	29,028 lb (13 167 kg)
E. Operating height – fully raised with spillguard		203.7 in (5 173 mm)	203.7 in (5 173 mm)	199.2 in (5 059 mm)	199.2 in (5 059 mm)
F. Hinge pin height – fully raised		150.9 in (3 832 mm)	150.9 in (3 832 mm)	150.9 in (3 832 mm)	150.9 in (3 832 mm)
G. Overall length – bucket level on ground		297.3 in (7 551 mm)	303.0 in (7 696 mm)	292.0 in (7 418 mm)	297.7 in (7 562 mm)
Dump angle – fully raised		51°	51°	51°	51°
H. Dump height – fully raised, 45° dump		106.1 in (2 696 mm)	102.4 in (2 602 mm)	109.5 in (2 782 mm)	105.8 in (2 688 mm)
J. Bucket reach – fully raised, 45° dump		45.5 in (1 155 mm)	49.6 in (1 260 mm)	41.5 in (1 053 mm)	45.6 in (1 158 mm)
K. Bucket reach – 7 ft 0 in (2.13 m) height, 45° dump		62.9 in (1 598 mm)	64.8 in (1 646 mm)	60.8 in (1 545 mm)	62.9 in (1 597 mm)
L. Dig depth		2.9 in (74 mm)	3.1 in (78 mm)	2.9 in (73 mm)	3.1 in (78 mm)
Operating load – ISO Rigid Tires		9,329 lb (4 232 kg)	9,456 lb (4 289 kg)	9,542 lb (4 328 kg)	9,662 lb (4 383 kg)
Operating load – ISO Deflected Tires		8,450 lb (3 833 kg)	8,566 lb (3 886 kg)	8,661 lb (3 928 kg)	8,771 lb (3 978 kg)
Maximum material density – ISO Rigid Tires		3,110 lb/yd³ (1 845 kg/m³)	3,377 lb/yd³ (2 004 kg/m³)	3,817 lb/yd³ (2 265 kg/m³)	4,026 lb/yd³ (2 389 kg/m³)
Maximum material density – ISO Deflected Tires		2,817 lb/yd³ (1 671 kg/m³)	3,059 lb/yd³ (1 815 kg/m³)	3,464 lb/yd³ (2 056 kg/m³)	3,655 lb/yd³ (2 168 kg/m³)
Tipping load – ISO Rigid Tires:	Straight	21,642 lb (9 817 kg)	21,921 lb (9 943 kg)	22,099 lb (10 024 kg)	22,361 lb (10 143 kg)
	40° turn	18,658 lb (8 463 kg)	18,913 lb (8 579 kg)	19,084 lb (8 656 kg)	19,324 lb (8 765 kg)
Tipping load – ISO Deflected Tires:	Straight	20,296 lb (9 206 kg)	20,558 lb (9 325 kg)	20,750 lb (9 412 kg)	20,996 lb (9 524 kg)
	40° turn	16,899 lb (7 665 kg)	17,133 lb (7 771 kg)	17,321 lb (7 857 kg)	17,542 lb (7 957 kg)
Lift capacity:	Full height	15,175 lb (6 883 kg)	15,263 lb (6 923 kg)	15,396 lb (6 984 kg)	15,483 lb (7 023 kg)
	Ground	16,546 lb (7 505 kg)	17,354 lb (7 871 kg)	17,992 lb (8 161 kg)	18,795 lb (8 525 kg)
Breakout force with tilt cylinder		20,212 lb (9 168 kg)	21,315 lb (9 668 kg)	22,635 lb (10 267 kg)	24,003 lb (10 887 kg)
Loader clearance circle with bucket		459.0 in (11 659 mm)	462.2 in (11 740 mm)	455.9 in (11 580 mm)	459.0 in (11 658 mm)

621G XR		3.0 yd³ (2.29 m³) Bucket with Bolt-on Edge - ACS Coupler	2.8 yd³ (2.14 m³) Bucket with Teeth - ACS Coupler	2.5 yd³ (1.91 m³) Bucket with Bolt-on Edge - ACS Coupler	2.4 yd³ (1.8 m³) Bucket with Teeth - ACS Coupler
Operating weight		29,711 lb (13 477 kg)	29,631 lb (13 440 kg)	29,498 lb (13 380 kg)	29,418 lb (13 344 kg)
E. Operating height – fully raised with spillguard		220.4 in (5 597 mm)	220.4 in (5 597 mm)	215.9 in (5 484 mm)	215.9 in (5 484 mm)
F. Hinge pin height – fully raised		167.6 in (4 256 mm)	167.6 in (4 256 mm)	167.6 in (4 257 mm)	167.6 in (4 257 mm)
G. Overall length – bucket level on ground		313.4 in (7 961 mm)	319.1 in (8 106 mm)	308.2 in (7 828 mm)	313.9 in (7 972 mm)
Dump angle – fully raised		45°	45°	45°	45°
H. Dump height – fully raised, 45° dump		122.9 in (3 121 mm)	119.2 in (3 027 mm)	126.2 in (3 206 mm)	122.5 in (3 113 mm)
J. Bucket reach – fully raised, 45° dump		45.5 in (1 156 mm)	49.7 in (1 261 mm)	41.5 in (1 054 mm)	45.6 in (1 159 mm)
K. Bucket reach – 7 ft 0 in (2.13 m) height, 45° dump		77.3 in (1 965 mm)	79.6 in (2 021 mm)	75.0 in (1 904 mm)	77.3 in (1 964 mm)
L. Dig depth		3.1 in (78 mm)	3.2 in (82 mm)	3.1 in (78 mm)	3.2 in (82 mm)
Operating load – ISO Rigid Tires		7,779 lb (3 528 kg)	7,883 lb (3 576 kg)	7,960 lb (3 611 kg)	8,059 lb (3 656 kg)
Operating load – ISO Deflected Tires		7,127 lb (3 233 kg)	7,225 lb (3 277 kg)	7,307 lb (3 314 kg)	7,400 lb (3 357 kg)
Maximum material density – ISO Rigid Tires		2,593 lb/yd³ (1 539 kg/m³)	2,816 lb/yd³ (1 671 kg/m³)	3,184 lb/yd³ (1 889 kg/m³)	3,358 lb/yd³ (1 993 kg/m³)
Maximum material density – ISO Deflected Tires		2,376 lb/yd³ (1 410 kg/m³)	2,580 lb/yd³ (1 531 kg/m³)	2,923 lb/yd³ (1 734 kg/m³)	3,083 lb/yd³ (1 830 kg/m³)
Tipping load – ISO Rigid Tires:	Straight	18,165 lb (8 240 kg)	18,393 lb (8 343 kg)	18,549 lb (8 414 kg)	18,765 lb (8 512 kg)
	40° turn	15,558 lb (7 057 kg)	15,767 lb (7 152 kg)	15,920 lb (7 221 kg)	16,118 lb (7 311 kg)
Tipping load – ISO Deflected Tires:	Straight	17,187 lb (7 796 kg)	17,404 lb (7 894 kg)	17,570 lb (7 970 kg)	17,775 lb (8 063 kg)
	40° turn	14,254 lb (6 466 kg)	14,450 lb (6 554 kg)	14,614 lb (6 629 kg)	14,800 lb (6 713 kg)
Lift capacity:	Full height	14,715 lb (6 675 kg)	14,799 lb (6 713 kg)	14,931 lb (6 772 kg)	15,015 lb (6 811 kg)
	Ground	23,380 lb (10 605 kg)	23,606 lb (10 707 kg)	23,840 lb (10 814 kg)	24,049 lb (10 908 kg)
Breakout force with tilt cylinder		20,843 lb (9 454 kg)	21,967 lb (9 964 kg)	23,336 lb (10 585 kg)	24,730 lb (11 217 kg)
Loader clearance circle with bucket		474.8 in (12 061 mm)	478.4 in (12 152 mm)	471.4 in (11 973 mm)	474.9 in (12 061 mm)

621G		Z-Bar/XR	Z-Bar/XR	Z-Bar/XR	Z-Bar/XR
Maximum rollback:	Ground	40°/40°	40°/40°	40°/40°	40°/40°
	Carry position	45°/46°	45°/46°	45°/46°	45°/46°
	@ Full height	55°/59°	55°/59°	55°/59°	55°/59°
Maximum grading angle with bucket – back dragging		61°/60°	63°/61°	60°/60°	61°/60°
SAE bucket capacity – struck		2.60 yd³ (1.99 m³)	2.40 yd³ (1.83 m³)	2.15 yd³ (1.64 m³)	2.05 yd³ (1.57 m³)
Heaped		3.00 yd3 (2.29 m³)	2.80 yd³ (2.14 m³)	2.50 yd³ (1.91 m³)	2.40 yd³ (1.83 m³)
Bucket width – outside		102.4 in (2 602 mm)	102.1 in (2 593 mm)	102.4 in (2 602 mm)	102.1 in (2 593 mm)
Bucket weight		3,024 lb (1 372 kg)	2,944 lb (1 335 kg)	2,811 lb (1 275 kg)	2,731 lb (1 239 kg)

PERFORMANCE SPECS

621G XT		3.0 yd³ (2.29 m³) Bucket with Bolt-on Edge - JRB Coupler	2.8 yd³ (2.14 m³) Bucket with Teeth - JRB Coupler	2.5 yd³ (1.91 m³) Bucket with Bolt-on Edge - JRB Coupler	2.4 yd³ (1.8 m³) Bucket with Teeth - JRB Coupler
Operating weight		29,519 lb (13 389 kg)	29,442 lb (13 355 kg)	29,332 lb (13 305 kg)	29,253 lb (13 269 kg)
E. Operating height – fully raised with spillguard		216.7 in (5 505 mm)	216.7 in (5 505 mm)	212.0 in (5 386 mm)	212.0 in (5 386 mm)
F. Hinge pin height – fully raised		155.9 in (3 960 mm)	155.9 in (3 960 mm)	155.9 in (3 960 mm)	155.9 in (3 960 mm)
G. Overall length – bucket level on ground		307.8 in (7 818 mm)	313.5 in (7 963 mm)	302.2 in (7 676 mm)	307.7 in (7 817 mm)
Dump angle – fully raised		55°	55°	55°	55°
H. Dump height – fully raised, 45° dump		104.3 in (2 648 mm)	100.6 in (2 554 mm)	107.8 in (2 739 mm)	104.3 in (2 648 mm)
J. Bucket reach – fully raised, 45° dump		55.5 in (1 409 mm)	59.6 in (1 515 mm)	51.2 in (1 301 mm)	55.2 in (1 402 mm)
K. Bucket reach – 7 ft 0 in (2.13 m) height, 45° dump		72.2 in (1 833 mm)	73.9 in (1 878 mm)	70.1 in (1 780 mm)	71.9 in (1 827 mm)
L. Dig depth		2.5 in (62 mm)	2.6 in (66 mm)	2.4 in (62 mm)	2.6 in (66 mm)
Operating load – ISO Rigid Tires		8,506 lb (3 858 kg)	8,616 lb (3 908 kg)	8,704 lb (3 948 kg)	8,421 lb (3 820 kg)
Operating load – ISO Deflected Tires		7,672 lb (3 480 kg)	7,774 lb (3 526 kg)	7,867 lb (3 568 kg)	7,617 lb (3 455 kg)
Maximum material density – ISO Rigid Tires		2,835 lb/yd³ (1 682 kg/m³)	3,077 lb/yd³ (1 826 kg/m³)	3,482 lb/yd³ (2 066 kg/m³)	3,509 lb/yd³ (2 082 kg/m³)
Maximum material density – ISO Deflected Tires		2,557 lb/yd³ (1 517 kg/m³)	2,776 lb/yd³ (1 647 kg/m³)	3,147 lb/yd³ (1 867 kg/m³)	3,174 lb/yd³ (1 883 kg/m³)
Tipping load – ISO Rigid Tires:	Straight	19,723 lb (8 946 kg)	19,963 lb (9 055 kg)	20,149 lb (9 140 kg)	19,480 lb (8 836 kg)
	40° turn	17,012 lb (7 716 kg)	17,233 lb (7 817 kg)	17,409 lb (7 896 kg)	16,843 lb (7 640 kg)
Tipping load – ISO Deflected Tires:	Straight	18,456 lb (8 372 kg)	18,683 lb (8 474 kg)	18,877 lb (8 562 kg)	18,262 lb (8 283 kg)
	40° turn	15,344 lb (6 960 kg)	15,548 lb (7 052 kg)	15,733 lb (7 136 kg)	15,235 lb (6 910 kg)
Lift capacity:	Full height	13,913 lb (6 311 kg)	14,055 lb (6 375 kg)	14,175 lb (6 430 kg)	13,985 lb (6 344 kg)
	Ground	26,995 lb (12 245 kg)	28,110 lb (12 750 kg)	28,545 lb (12 948 kg)	24,581 lb (11 150 kg)
Breakout force with tilt cylinder		20,671 lb (9 376 kg)	21,613 lb (9 803 kg)	22,854 lb (10 366 kg)	24,077 lb (10 921 kg)
Loader clearance circle with bucket		453.4 in (11 517 mm)	455.5 in (11 569 mm)	451.2 in (11 460 mm)	453.1 in (11 509 mm)

621G XT		3.0 yd³ (2.29 m³) Bucket with Bolt-on Edge - ACS Coupler	2.8 yd³ (2.14 m³) Bucket with Teeth - ACS Coupler	2.5 yd³ (1.91 m³) Bucket with Bolt-on Edge - ACS Coupler	2.4 yd³ (1.8 m³) Bucket with Teeth - ACS Coupler
Operating weight		29,852 lb (13 541 kg)	29,774 lb (13 505 kg)	29,639 lb (13 444 kg)	29,561 lb (13 409 kg)
E. Operating height – fully raised with spillguard		212.1 in (5 387 mm)	212.1 in (5 387 mm)	207.6 in (5 274 mm)	207.6 in (5 274 mm)
F. Hinge pin height – fully raised		155.9 in (3 959 mm)	155.9 in (3 959 mm)	155.9 in (3 959 mm)	155.9 in (3 959 mm)
G. Overall length – bucket level on ground		301.8 in (7 666 mm)	307.5 in (7 810 mm)	296.6 in (7 533 mm)	302.3 in (7 678 mm)
Dump angle – fully raised		55°	55°	55°	55°
H. Dump height – fully raised, 45° dump		108.1 in (2 745 mm)	104.4 in (2 653 mm)	111.5 in (2 831 mm)	107.8 in (2 737 mm)
J. Bucket reach – fully raised, 45° dump		50.9 in (1 293 mm)	55.1 in (1 399 mm)	46.9 in (1 191 mm)	51.0 in (1 296 mm)
K. Bucket reach – 7 ft 0 in (2.13 m) height, 45° dump		69.9 in (1 776 mm)	71.9 in (1 826 mm)	67.7 in (1 721 mm)	69.8 in (1 774 mm)
L. Dig depth		2.5 in (63 mm)	2.6 in (65 mm)	2.5 in (62 mm)	2.6 in (67 mm)
Operating load – ISO Rigid Tires		8,755 lb (3 971 kg)	8,871 lb (4 024 kg)	8,948 lb (4 059 kg)	9,058 lb (4 109 kg)
Operating load – ISO Deflected Tires		7,883 lb (3 576 kg)	7,990 lb (3 624 kg)	8,077 lb (3 664 kg)	8,178 lb (3 709 kg)
Maximum material density – ISO Rigid Tires		2,918 lb/yd³ (1 732 kg/m³)	3,168 lb/yd³ (1 880 kg/m³)	3,579 lb/yd³ (2 124 kg/m³)	3,774 lb/yd³ (2 239 kg/m³)
Maximum material density – ISO Deflected Tires		2,628 lb/yd³ (1 559 kg/m³)	2,854 lb/yd³ (1 693 kg/m³)	3,231 lb/yd³ (1 917 kg/m³)	3,407 lb/yd³ (2 022 kg/m³)
Tipping load – ISO Rigid Tires:	Straight	20,330 lb (9 221 kg)	20,584 lb (9 337 kg)	20,741 lb (9 408 kg)	20,981 lb (9 517 kg)
	40° turn	17,509 lb (7 942 kg)	17,742 lb (8 048 kg)	17,895 lb (8 117 kg)	18,116 lb (8 217 kg)
Tipping load – ISO Deflected Tires:	Straight	19,002 lb (8 619 kg)	19,241 lb (8 727 kg)	19,415 lb (8 806 kg)	19,640 lb (8 908 kg)
	40° turn	15,766 lb (7 152 kg)	15,980 lb (7 248 kg)	16,154 lb (7 327 kg)	16,356 lb (7 419 kg)
Lift capacity:	Full height	13,929 lb (6 318 kg)	14,074 lb (6 384 kg)	14,197 lb (6 440 kg)	14,337 lb (6 503 kg)
	Ground	32,621 lb (14 797 kg)	34,152 lb (15 491 kg)	34,382 lb (15 596 kg)	35,919 lb (16 293 kg)
Breakout force with tilt cylinder		22,941 lb (10 406 kg)	24,092 lb (10 928 kg)	25,446 lb (11 542 kg)	26,841 lb (12 175 kg)
Loader clearance circle with bucket		451.0 in (11 456 mm)	453.0 in (11 506 mm)	449.0 in (11 405 mm)	450.9 in (11 454 mm)

621G		JRB/ACS	JRB/ACS	JRB/ACS	JRB/ACS
Maximum rollback:	Ground	57°/57°	57°/57°	57°/57°	57°/57°
	Carry position	59°/59°	59°/59°	59°/59°	59°/59°
	@ Full height	59°/59°	59°/59°	59°/59°	59°/59°
Maximum grading angle with bucket – back dragging		63°/62°	64°/63°	62°/60°	63°/62°
SAE bucket capacity – struck		2.60 yd³ (1.99 m³)	2.40 yd³ (1.83 m³)	2.15 yd³ (1.64 m³)	2.05 yd³ (1.57 m³)
Heaped		3.00 yd³ (2.29 m³)	2.80 yd³ (2.14 m³)	2.50 yd³ (1.91 m³)	2.40 yd³ (1.83 m³)
Bucket width – outside		102.4 in (2 602 mm)	102.1 in (2 593 mm)	102.4 in (2 602 mm)	102.1 in (2 593 mm)
Bucket weight		2,797 lb/3,131 lb (1 269 kg)/(1 420 kg)	2,721 lb/3,053 lb (1 234 kg)/(1 385 kg)	2,610 lb/2,918 lb (1 184 kg)/(1 324 kg)	2,532 lb/2,840 lb (1 149 kg)/(1 288 kg)

NOTE: *Z-Bar performance data shown with full counterweight. Performance data unit equipped with 20.5-R25 Michelin XTLA (L2 Radial) tires, ROPS cab with heater and A/C, full counterweight, standard batteries, front and rear fenders, full fuel and 165 lb (75 kg) operator. Specifications per SAE J[illegible]742 and J818.

STANDARD EQUIPMENT

OPERATOR ENVIRONMENT

See page 1

ENGINE

CASE/FPT F4HFE613W
Tier 4 Final Certified
Selective Catalytic Reduction (SCR) with Diesel Oxidation Catalyst
Selectable work modes:
- Maximum Mode
- Smart Mode

Turbocharger
Charge air cooling
Automatic belt tensioner
Integral engine oil cooling
Fuel filter with water trap
Dual-element dry-type air cleaner
Hydraulic-driven cooling fan
Air-cooled radiator
Mid-mounted cooling module with hydraulically driven auto-reversing fan
Engine block heater
Common rail electronic fuel injection

LOADER

See page 2 – Operating weight, Other specifications

DRIVETRAIN

4-wheel drive
4F/3R Selectable autoshift/manual shift transmission
Electronic Control Module – programmable, computer controlled proportional shifting with programmable gear selection
Onboard diagnostics
Single lever electronic shift control
F/N/R switch in loader control handle
Downshift button
Torque converter
Limited-slip differentials – Z-Bar
Outboard planetary axles
Transmission oil cooler
Brake pedal transmission disconnect – declutch
Hydraulic wet disc brakes
Spring-applied hydraulic release parking brake
Limp-Home Mode
Greasable rear axle trunnion
3-piece rims

HYDRAULICS

Adjustable Electro-hydraulic - EH loader control with one auxiliary function and 3 configurable buttons
Adjustable EH controls:
- Smooth
- Moderate
- Aggressive

Auxiliary Hydraulics
Ride Control™
Locking hydraulics for hydraulic coupler
EH Parallel Lift
Low-effort steering
Hydraulic driven cooling fan
Diagnostic quick couplers
Hydraulic oil cooler

ELECTRICAL

Alternator and voltage regulator
Battery isolator/electrical disconnect
120 amp alternator
(2) 700 CCA 12-volt batteries
Electric starter
Lights:
- Integrated 4-corner strobe
- 2 Front and 2 rear halogen flood lights
- 2 Front driving headlights – high/low beam with integrated turn signals
- 2 LED stop/tail lights with integrated turn signals

Key start/stop switch
Backup alarm
Centrally located fuse box with all electrical circuits protected
Remote jump start posts

OTHER

Electric hood lift
Front and rear fenders, partial coverage
External rear view mirrors
Heavy counterweight
Drawbar hitch
Articulation locking bar
Lift arm locking bar
Lift and tie-down points – front/rear
Rear frame side covers
License plate brackets; front bracket and lit rear bracket
Rubber steering stops
Grouped remote-mounted ecology drains:
- Engine oil
- Engine coolant
- Hydraulic oil

TELEMATICS

CASE SiteWatch™ Telematics – includes hardware and a 3-yr Advanced data subscription
SiteConnect Module providing remote diagnostics capability

OPTIONAL EQUIPMENT

OPERATOR ENVIRONMENT

- Cloth-covered heated air-suspension seat with headrest
- Sound Shield noise suppression package
- Bluetooth radio, 12V AM/FM with auxiliary input
- Cab convenience package:
  - Rear sun shade, interior mirror, under the seat drawer, coat hook, 12V accessory port, and an ash tray
- In cab powered cooler box
- In cab accessory mount
- Rear view camera
- External heated rear view mirrors
- Front LED driving/headlights
- LED front and rear work lights – 4 front, 2 rear

DRIVETRAIN

- 5F/3R Autoshift/manual shift transmission, lockup torque converter, PowerInch de-clutch
- Heavy-duty axles:
  - With locking front differential and open/conventional rear differential
- Cold weather package:
  - Heavy-duty (2) 950 CCA 12V batteries
  - Fuel heater
  - Hydraulic oil cooler bypass
  - Low temperature hydraulic oil
  - Fast-warm hydraulic valve

HYDRAULICS

- Secondary steering
- Integrated Payload System
- Tire Pressure Monitoring System
- 2-spool loader valves with joystick loader control
- 4-function loader valve with joystick loader control and two proportional auxiliary roller switches

LOADER

- XR extended reach version
- XT tool carrier version
- Attachment auxiliary hydraulics
- Coupler systems – JRB or ACS compatible
- Buckets – see pages 4 through 8

TIRES

- 20.5x25 L2 bias (16 ply) – dirt/traction
- 20.5 x25 L3 bias (16 ply) – rock
- 20.5-R25 L2 radial – dirt/traction
- 20.5-R25 L3 radial – rock
- 20.5-R25 radial Michelin SnoPlus
- Axle oscillation stops

GUARDING

- Skid plate, transmission and front chassis bottom guards

ADVANCED ENGINE AIR FILTRATION

- Heavy Debris cooling system:
  - Slanted cooling module cover
  - Increased cooling fin spacing
  - Added cooling module sealing
- Sy-Klone® ejector type pre-cleaner

OTHER

- Additional RH steps and platform with standard or wide fenders
- 12.4 mph (20 kph) maximum speed control
- Special paint
- Standard fenders with right and left hand steps
- Wide full coverage fenders with right and left hand steps

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IMPORTANT: CASE Construction Equipment Inc. reserves the right to change these specifications without notice and without incurring any obligation relating to such change. Availability of some models and equipment builds vary according to the country in which the equipment is used. The illustrations and text may include optional equipment and accessories and may not include all standard equipment. Your CASE dealer/distributor will be able to give you details of the products and their specifications available in your area.

Biodiesel Ready CASE Construction Equipment is biodiesel-friendly. NOTE: All engines meet current EPA emissions regulations. All specifications are stated in accordance with SAE Standards or Recommended Practices, where applicable.

SAFETY NEVER HURTS Always read the Operator's Manual before operating any equipment. Inspect equipment before using it, and be sure it is operating properly. Follow the product safety signs and use any safety features provided.

Form No. CCE202104621G
Replaces Form No. CCE20191062 1G

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CITY OF
FOLSOM
DISTINCTIVE BY NATURE

Folsom City Council
Staff Report

MEETING DATE:	3/24/2026
AGENDA SECTION:	Consent Calendar
ITEM TITLE:	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
FROM:	Public Works Department

RECOMMENDATION / CITY COUNCIL ACTION

The Public Works Department recommends that the City Council pass and adopt 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.

BACKGROUND / ISSUE

The City of Folsom and the County of Sacramento share boundary lines and have transportation assets located along and across those boundaries, including roadway segments, medians, traffic signals, signage and striping, and related facilities. The agencies have historically provided maintenance and operations for these shared facilities, but desire to clearly delineate responsibilities going forward in a single, comprehensive agreement.

The attached agreement for maintenance of shared transportation facilities establishes which agency is responsible for normal routine maintenance of specific shared roadways (Exhibit A and Exhibit B), traffic signals (Exhibit C and Exhibit D), and the mapped limits of the shared facilities (Exhibit E sheets 1–3).

The agreement intends to assign maintenance responsibility “in a fair and equitable manner”. It would allow each agency to perform maintenance slightly beyond boundary lines and into the adjacent agency when necessary. It establishes coordination requirements, including advance notice for planned work that may cause closures or major traffic impacts.

POLICY / RULE

Folsom Municipal Code assigns the City Council with authority to enter into agreements with other public agencies.

ANALYSIS

The agreement assigns responsibility for routine maintenance of identified shared transportation assets and describes the scope of maintenance for common asset types including pavement, curb, gutter and sidewalk, drainage cross-culverts, sweeping and debris cleanup, landscaping within medians, roadway signs, markings and striping, traffic signal operations and maintenance, streetlights, hazardous materials response and abatement, and emergency/after-hours responses. The agreement also confirms there will be no routine transfer of funds between agencies for the work assigned under the agreement; each agency bears the cost of its assigned responsibilities, including utilities and emergency response.

- Exhibit A identifies shared roadway segments that are assigned to the County of Sacramento for maintenance, totaling 24,790 feet of roadway within City boundaries assigned to the County. These roadways include Santa Juanita Road, Central Avenue, Orangevale Avenue, Folsom Boulevard, and Prairie City Road between 595' south of the Eastbound US50 offramp and 980' north of White Rock Road.

- Exhibit B identifies shared roadway segments that are assigned to the City of Folsom for maintenance, totaling 24,205 feet of roadway within County boundaries assigned to the city. These roadways include Madison Avenue, Greenback Lane, Oak Avenue Parkway, Folsom Boulevard, Prairie City Road, approximately between Westbound US50 and Alder Creek Bridge (595' south of Eastbound US50 Offramp), Scott Road, and White Rock Road.

- Exhibit C assigns three (3) signalized intersections to the County, totaling 1.25 "equivalent signals" within City boundaries assigned to the County. These intersections are located at Greenback Lane and Madison Avenue, Folsom Boulevard and Aerojet Road, and Folsom Boulevard and Auto Mall Circle/Birkmount Avenue.

- Exhibit D assigns seven (7) signalized intersections to the City, two of which are future planned signals, and two of which are under a separate agreement with Caltrans, totaling 1.00 "equivalent signals" within County boundaries assigned to the City. These intersections are located at Greenback Lane and American River Canyon Drive, White Rock Road and Oak Avenue, and White Rock Road and East Bidwell Street. The two identified future signals will be located at White Rock Road and Savannah Parkway, and at White Rock Road and Empire Ranch Road. The two Caltrans maintained signals are located at the Folsom Boulevard and US50 Eastbound Offramp, and at the Prairie City Road and US50 Eastbound Offramp.

The agreement requires advance coordination, generally at least ten business days, for planned work that could create detours, closures, or severe congestion; and it includes provisions for emergency response and hazardous materials and biohazard response on assigned facilities.

The draft agreement has been reviewed and approved by both agencies' legal teams for consideration by their respective governing bodies.

FINANCIAL IMPACT

There is no direct fiscal impact associated with the execution of this maintenance agreement.

ENVIRONMENTAL REVIEW

Approval of the joint facility agreement is an administrative action that designates ongoing operations and routine maintenance responsibilities between public agencies for existing public facilities. It does not approve, fund, or authorize any specific construction projects or physical changes to the environment. Therefore, the action is not a project under the California Environmental Quality Act (CEQA) pursuant to CEQA guidelines section 15378.

To the extent any maintenance activities occur under the agreement, they consist of routine repair and maintenance of existing public facilities and are categorically exempt under CEQA guidelines section 15301. Any future capital improvements or projects involving new construction would be reviewed separately under CEQA as required.

ATTACHMENTS

1. 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

2. Exhibits A through E3 – Matrix and Map of Shared Transportation Facilities

3. Final Draft Joint Facilities Agreement

Submitted,

Rebecca Neves, PUBLIC WORKS DIRECTOR/CITY ENGINEER

Attachment 1

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

WHEREAS, the City of Folsom and the County of Sacramento share boundary lines and have transportation assets located along and across those boundaries, including roadway segments, medians, traffic signals, signage, and striping; and

WHEREAS, the agencies desire to clearly delineate maintenance and operations responsibilities for these shared facilities in a single, comprehensive agreement to assign responsibility in a fair and equitable manner; and

WHEREAS, the agreement establishes specific responsibilities for shared roadways, traffic signals, and mapped limits as identified in Exhibits A through E3 to the agreement; and

WHEREAS, the Folsom Municipal Code assigns the City Council with authority to enter into agreements with other public agencies; and

WHEREAS, the agreement 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 hereby authorized to execute an Agreement for Maintenance of Shared Transportation Facilities between the County of Sacramento and the City of Folsom.

PASSED AND ADOPTED this 24th day of March, 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

EXHIBIT A

MAINTENANCE OF TRANSPORTATION FACILITIES BETWEEN THE COUNTY OF SACRAMENTO AND THE CITY OF FOLSOM

ROADWAYS ASSIGNED TO THE COUNTY OF SACRAMENTO

I.D. Number	NAME OF ROADWAY	MAP PAGE(S)	DESCRIPTION OF ROADWAY	ROADWAY LENGTH (FT)	# LANES WITHIN COUNTY	# LANES WITHIN CITY	LENGTH TOTAL (LF) COUNTY	LENGTH TOTAL (LF) CITY
A1	Santa Juanita Road	1	Oak Avenue to 5175 feet north of Oak Avenue (At the bend to E/W) East portion in City of Folsom - West portion in Unincorporated County	5,175	1	1	5,175	5,175
A2	Central Avenue	1	400 feet west of Santa Juanita Avenue to 255 feet east of Placer Mine Road South portion in City of Folsom - North portion in Unincorporated County.	980	1	1	980	980
A3	Orangevale Avenue	1	225 feet east of Stroup Lane to 430 feet west of Stroup Lane South portion in City of Folsom - North portion in Unincorporated County.	655	1	1	655	655
A4	Folsom Boulevard	2	Aerojet Road to 940 feet east of Birkmont Drive North portion in City of Folsom - South portion in Unincorporated County	3,100	2.5	2.5	7,750	7,750
A5	Folsom Boulevard	2	940 feet east of Birkmont Drive to 300 feet West of SR 50 (E/B Folsom Blvd Off Ramp) North portion in City of Folsom - South portion in Unincorporated County	500	3	3	1,500	1,500
A6	Prairie City Road	2 & 3	595 feet south of SR 50 (E/B Off Ramp) to 980 feet north of White Rock Road East portion in City of Folsom - West portion in Unincorporated County	8,730	1	1	8,730	8,730
			TOTAL LENGTH (FT) OF ROADWAY WITHIN CITY BOUNDARIES ASSIGNED TO COUNTY =					**24,790**

EXHIBIT B

MAINTENANCE OF TRANSPORTATION FACILITIES BETWEEN THE COUNTY OF SACRAMENTO AND THE CITY OF FOLSOM

ROADWAYS ASSIGNED TO THE CITY OF FOLSOM

I.D. Number	NAME OF ROADWAY	MAP PAGE(S)	DESCRIPTION OF ROADWAY	ROADWAY LENGTH (FT)	# LANES WITHIN COUNTY	# LANES WITHIN CITY	LENGTH TOTAL (LF) COUNTY	LENGTH TOTAL (LF) CITY
B1	Madison Avenue	1	1,420 feet east of Main Avenue to Lake Natoma Drive North portion in City of Folsom - South portion in Unincorporated County	1,425	3	3	4,275	4,275
B2	Greenback Lane	1	Lake Natoma Drive to 355 ft east of American River Canyon Drive North portion in City of Folsom - South portion in Unincorporated County	1,615	3	3	4,845	4,845
B3	Oak Avenue Parkway	1	Santa Juanita Avenue to 590 feet east of Santa Juanita Avenue North portion in City of Folsom - South portion in Unincorporated County.	590	2	2	1,180	1,180
B4	Folsom Boulevard	2	300 feet west of SR 50 (E/B Folsom Blvd Off Ramp) to 1150 feet north (City Boundary) West portion in City of Folsom - East portion in Unincorporated County	1,150	3	3	3,450	3,450
B5	Prairie City Road	2 & 3	595 feet south of SR 50 (E/B Off Ramp) to 225 feet south of SR 50 (W/B Off Ramp) East portion in City of Folsom - West portion in Unincorporated County	1,025	2	2	2,050	2,050
B6	Scott Road	2 & 3	1,120 feet east of Prairie City Road to 1,580 feet east of Prairie City Road All within Unincorporated County	460	2	0	920	0
B7	White Rock Road	3	160 feet west of Scott Road to 3,650 feet east of East Bidwell Street North portion in City of Folsom - South portion in Unincorporated County	11,940	0	4	0	47,760
B8	White Rock Road	3	3,650 feet east of East Bidwell street to 1,120 feet east of Empire Ranch Road North portion in City of Folsom - South portion in Unincorporated County	7,485	1	1	7,485	7,485
			TOTAL LENGTH (FT) OF ROADWAY WITHIN COUNTY BOUNDARIES ASSIGNED TO CITY =				**24,205**	

EXHIBIT C

MAINTENANCE OF TRANSPORTATION FACILITIES BETWEEN THE COUNTY OF SACRAMENTO AND THE CITY OF FOLSOM

TRAFFIC SIGNALS ASSIGNED TO THE COUNTY OF SACRAMENTO

ID NUMBER	NAME OF ROADWAYS INTERSECTING	MAP PAGE(S)	CITY OWNERSHIP	COUNTY OWNERSHIP	STATE OWNERSHIP
C1	Greenback Lane and Madison Avenue	1	50%	50%	0%
C2	Folsom Boulevard at Aerojet Road	2	25%	75%	0%
C3	Folsom Boulevard at Auto Mall/Birkmont	2	50%	50%	0%
TOTAL SIGNALS = 3	**TOTAL EQUIVALENT SIGNALS WITHIN CITY BOUNDARIES ASSIGNED TO COUNTY =**		**1.25**		

EXHIBIT D

MAINTENANCE OF TRANSPORTATION FACILITIES BETWEEN THE COUNTY OF SACRAMENTO AND THE CITY OF FOLSOM

TRAFFIC SIGNALS ASSIGNED TO THE CITY OF FOLSOM

ID NUMBER	NAME OF ROADWAYS INTERSECTING	MAP PAGE(S)	CITY OWNERSHIP	COUNTY OWNERSHIP	STATE OWNERSHIP
D1	Greenback Lane at American River Canyon Drive	1	67%	33%	0%
D2	Folsom Boulevard at SR 50 (E/B Off Ramp)	2	33%	33%	34%
D3	Prairie City Road at SR 50 (E/B Off Ramp)	2 & 3	33%	33%	34%
D4	White Rock Road at Oak Avenue Parkway	3	100%	0%	0%
D5	White Rock Road at East Bidwell Street	3	100%	0%	0%
D6	White Rock Road at Savannah Parkway (FUTURE)	3	100%	0%	0%
D7	White Rock Road at Empire Ranch Road (FUTURE)	3	100%	0%	0%
TOTAL SIGNALS = 7	**TOTAL EQUIVALENT SIGNALS WITHIN COUNTY BOUNDARIES ASSIGNED TO CITY =**			**1.00**	

EXHIBIT E-S

LINDA CREEK BRIDGE

A1

B3

A2

A3

B1

B2

C1

D1

SANTA JUANITA

OAK AVE

OAK AVENUE

HAZEL AVE

CENTRAL

ORANGEVALE

GREENBACK LN

GREENBACK

MADISON

MADISON AVE

OAK AVENUE PKWY

FOLSOM LAKE CROSSING

FOLSOM AUBURN RD

FOLSOM BLVD

RILEY ST

NATOMA ST

E NATOMA ST

E BIDWELL ST

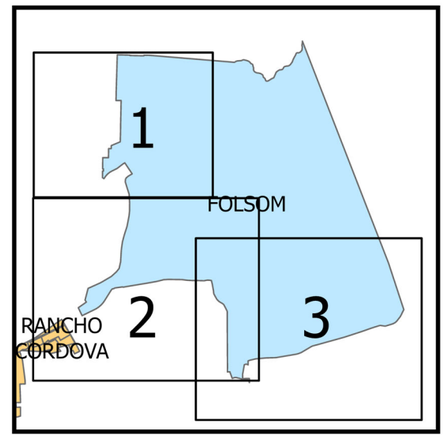
LEGEND

TRAFFIC SIGNALS

- COUNTY
- STATE
- FOLSOM

STREET ASSIGNMENTS

- FOLSOM
- COUNTY
- CITY OF FOLSOM
- CITY OF RANCHO CORDOVA
- HMP_CREEKS



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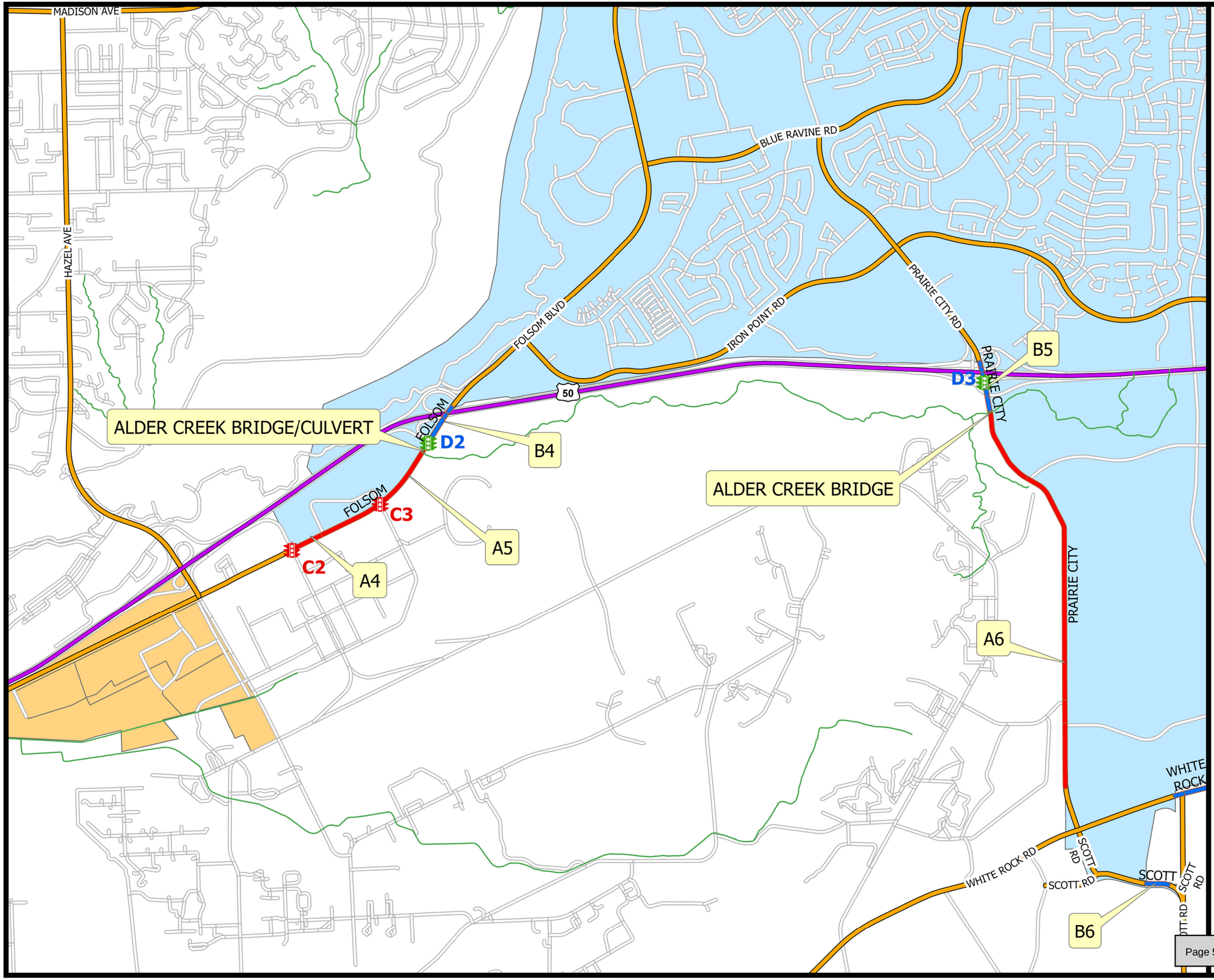
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Feet

175 CELEBRATING YEARS SACRAMENTO COUNTY 1850-2025

CITY OF FOLSOM DISTINCTIVE BY NATURE

EXHIBIT E-S



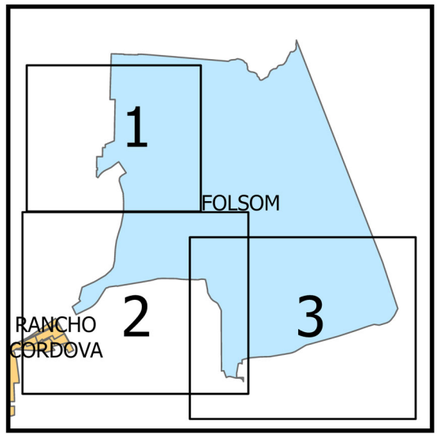
LEGEND

TRAFFIC SIGNALS

- COUNTY
- STATE
- FOLSOM

STREET ASSIGNMENTS

- FOLSOM
- COUNTY
- CITY OF FOLSOM
- CITY OF RANCHO CORDOVA
- HMP_CREEKS



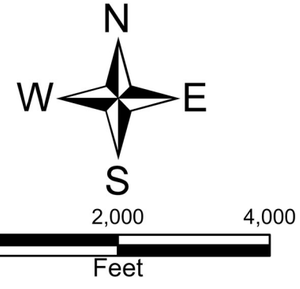


EXHIBIT E-S

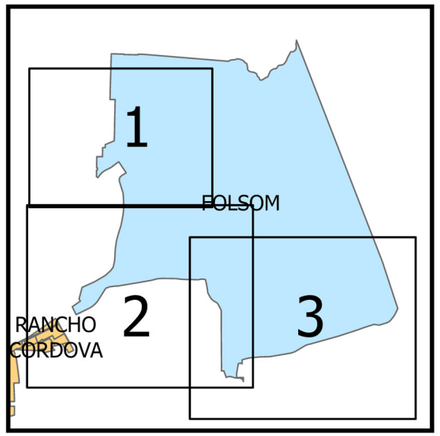
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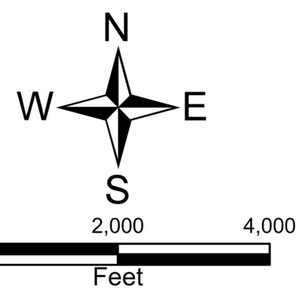
TRAFFIC SIGNALS

- COUNTY
- STATE
- FOLSOM

STREET ASSIGNMENTS

- FOLSOM
- COUNTY
- CITY OF FOLSOM
- CITY OF RANCHO CORDOVA
- HMP_CREEKS





B5

ALDER CREEK BRIDGE

D3

PRAIRIE CITY

IRON POINT RD

50

E BIDWELL ST

EMPIRE RANCH RD

EMPIRE RANCH RD

SAVANNAH PKWY

CARSON CREEK BRIDGE

D7

D6

B8

PRAIRIE CITY RD

PRAIRIE CITY

A6

WHITE ROCK

D5

D6 SIGNAL (FUTURE)

WHITE ROCK RD

D4

B7

SCOTT RD

SCOTT

SCOTT RD

SCOTT RD

B6

Attachment 3

County of Sacramento Contract No. 81570
City of Folsom Contract No.

AGREEMENT FOR
MAINTENANCE OF SHARED TRANSPORTATION FACILITIES
BETWEEN THE COUNTY OF SACRAMENTO AND THE CITY OF FOLSOM

This Agreement for Maintenance of Transportation Facilities between the County of Sacramento and the City of Folsom ("Agreement") is made and entered into this _____day of _____, 2026, by and between the County of Sacramento, a political subdivision of the State of California ("COUNTY"), and the City of Folsom, a municipal corporation organized and existing under the laws of the State of California ("CITY").

BACKGROUND

A. COUNTY and CITY share boundary lines and have ownership of various facilities within those boundary lines such as bridges, roads, landscape areas, street lights, markings and traffic signals.

B. COUNTY and CITY have furnished transportation-related Maintenance and Operation services for such facilities in the absence of an executed facility agreement approved by their respective governing bodies.

C. COUNTY and CITY desire to delineate their respective responsibilities and obligations with respect to Maintenance of the facilities as designated in this Agreement.

D. This Agreement shall not prohibit either party from separately contracting with the other to perform Maintenance for street segments identified as joint Maintenance responsibilities.

E. The purpose of this Agreement is to assign Maintenance responsibility of assets in a fair and equitable manner.

F. COUNTY and CITY desire to enter into this Agreement on the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual promises, conditions and covenants hereafter set forth, the COUNTY and CITY hereby agree as follows:

1. **INCORPORATION OF BACKGROUND**

The forgoing Background is incorporated by reference.

2. **ASSIGNMENT OF ROADS FOR MAINTENANCE RESPONSIBILITY**

a. Assigned agencies are each responsible for Normal Routine Maintenance ("**Maintenance"**) of the transportation facilities as further described in this Agreement.

b. When necessary to perform Maintenance, or **hazardous materials response and abatement**, the assigned agency may perform any such activities past the assigned boundary lines**.**

c. Except for emergency response and closures, each agency is responsible for advising the other agency **at least ten (10) business days** in advance of any detours, road closures, and severe traffic congestion that may occur as a result of Maintenance activities specified in this Agreement for assigned assets.

d. Based on the balanced percentage of Maintenance work between assigned agencies, there shall be no transfer of funds between agencies for the cost of conducting Maintenance under this Agreement. Assigned agencies are fully responsible for all costs associated with their respective activities under this Agreement. This includes all costs associated but not limited to: Maintenance; utility bills; emergency response during and after work hours; and hazardous materials and abatement response.

e. To assure protection of public safety and/or to return an asset(s) to a condition acceptable to both agencies, due to the lack of Maintenance by the assigned agency, Section 19-b may be applied.

f. The assignment of Maintenance responsibility for Maintenance of new asset(s) can only be added to this Agreement by way of **an approved amendment** between agencies.

g. A separate project level Agreement is required for all work performed on shared facilities that affect both agencies and fall outside the scope of Maintenance and Operations as defined by this Agreement.

3. BRIDGE MAINTENANCE

a. It is the responsibility of each agency to provide Maintenance for bridges within their respective right-of-way.

4. GUARDRAIL MAINTENANCE

a. It is the responsibility of each agency to provide guardrail Maintenance for roadside areas within their respective right-of-way.

b. Assigned agencies are responsible for Maintenance of existing guardrails located in the medians specified in **Exhibits A and B.**

c. Maintenance of guardrails includes repairing or replacing damaged guardrail in kind.

d. Maintenance of guardrails **does not** include upgrades or new designs.

5. PAVEMENT MAINTENANCE

a. Assigned agencies are responsible for the Maintenance of pavement specified in **Exhibits A and B.**

b. Maintenance of pavement includes but is not limited to: the repair of potholes and base failures; providing patch work; and sealing of pavement cracks.

c. Maintenance of pavement does not include the resurfacing of streets (i.e. overlays, slurry seals or work similar to those listed); and repair of base failures or sealing of pavement cracks on a large scale such as preparing for street resurfacing projects.

6. CURB, GUTTER, AND SIDEWALK MAINTENANCE

a. It is the responsibility of each agency to provide curb, gutter, and sidewalk Maintenance when not the responsibility of an adjacent property owner for roadside areas within their respective right-of-way.

b. Assigned agencies are responsible for providing curb, and gutter Maintenance for **medians** within roadways specified in **Exhibits A and B**.

Assigned agencies are also responsible for providing shoulder backing Maintenance for Class C roadways.

7. ROADSIDE DRAINAGE DITCH AND CROSS-CULVERT MAINTENANCE

a. It is the responsibility of each agency to provide roadside drainage ditch Maintenance for roadside areas within their respective right-of-way.

b. Assigned agencies are responsible for providing cross-culvert drainage Maintenance within roadways specified in **Exhibits A and B**.

c. Maintenance of cross-culverts includes but is not limited to the cleaning of debris from culvert pipes that cross streets to allow water flow between roadside drainage ditches. It does not include structural repairs to the cross-culvert(s).

8. STREET SWEEPING AND LITTER REMOVAL

a. It is the responsibility of each agency to provide sweeping, leaf pick-up, and removal of illegal dumping for roadside areas within their respective right-of-way.

b. Assigned agencies are responsible for providing emergency street sweeping, litter and debris removal for roadways specified in **Exhibits A and B**.

9. LANDSCAPE MAINTENANCE

a. It is the responsibility of each agency to provide landscape maintenance for roadside areas within their respective right-of-way.

b. Assigned agencies are responsible for Maintenance of the **landscape and hardscape within medians specified in Exhibits A and B.**

c. The Maintenance area will consist of all landscaped and hardscaped medians which have planting or hardscape improvements.

d. Maintenance of medians includes but is not limited to Maintenance of landscaped areas and hardscaped areas. The Maintenance will include: plant care, grounds Maintenance, arboriculture care, weed removal and abatement, debris removal, plant material replacement, irrigation management, irrigation operation, irrigation repair, pest and disease

control, mulching, fertilization, mowing and horticultural practices consistent with the industry and as stated in this agreement. This also includes the Maintenance of fencing on the medians, if any.

e. All landscaping work performed by assigned agencies must meet the intent of the most current standards for trees, shrubs, and other woody plant Maintenance published by the American National Standards Institute, and COUNTY standards.

10. TRAFFIC SIGN MAINTENANCE

a. It is the responsibility of each agency to provide Maintenance of traffic signs for roadside areas within their respective right-of-way.

b. Assigned agencies are responsible for Maintenance of traffic signs within medians, and signalized intersections specified in **Exhibits A, B, C** and **D.** This also includes all advanced signs pertaining to assigned intersection signs on roadways specified in **Exhibits C and D**.

c. Maintenance of traffic signs includes, but is not limited to, repairing or replacing existing signs and object markers as defined in the California Manual on Uniform Traffic Control Devices (CAMUTCD). Street name signs will follow the design standards of the agency that owns the right-of-way of the sign location. Maintenance does not include placement of proposed new signs, nor does it include the placement and/or Maintenance of signs for advertisements, or other notices.

d. In case of emergency road closures, the assigned agency is responsible for the placement and removal of road and/or lane closure signs on assigned roadways.

11. TRAFFIC MARKINGS AND STRIPING MAINTENANCE

a. Assigned agencies are responsible for Maintenance of existing traffic striping and markings for roadways specified in **Exhibits A, B, C and D.**

b. Maintenance of traffic striping and markings includes repairing or replacing **existing** striping and markings in kind. It **does not include** placement of proposed **new** striping and markings on assigned roadways.

12. TRAFFIC SIGNAL OPERATION AND MAINTENANCE

a. Assigned agencies are responsible for Operation ("Operations") and Maintenance of signalized intersections specified in **Exhibits C and D**.

b. Operation and Maintenance of traffic signals includes, but is not limited to: maintaining the system in serviceable condition; signal lamp replacement; periodic inspection; repair and/or replacement of equipment, cables, and wires associated with traffic signal control, intersection safety lighting, detection devices, video surveillance, emergency vehicle preemption, and

interconnect communication; controller cabinet Maintenance; Underground Service Alert (USA) marking of all underground lines associated with the traffic signal; and traffic signal timing.

c. Between the parties to this Agreement, assigned agencies are responsible for the total labor and material costs associated with replacing or repairing damaged traffic signal cabinets and poles due to incidents such as vehicle accidents. Nothing in this Agreement is intended to prohibit an assigned agency from seeking restitution for labor and/or material costs associated with replacing or repairing damaged traffic signal cabinets or poles from third parties.

d. Overhead street name signs hanging from traffic signal mast arms shall be maintained by the agency assigned to the intersections. Overhead street name signs requiring replacement shall be fabricated and installed by the assigned agency using their design standards. Standard street name signs (not overhead) shall be "Maintained" as described in Section 10 "Traffic Sign Maintenance".

13. STREET LIGHT MAINTENANCE

It is the responsibility of each agency to provide street light maintenance for those facilities which the agency collects revenues to maintain, including street and safety lights on any roads specified in **Exhibits A and B**.

14. HAZARDOUS MATERIALS RESPONSE

a. Assigned agency is responsible for providing hazardous materials response and abatement ("HMRA") for roadways specified in **Exhibits A, B, C and D**. This includes Bio-Hazard response such as needles, human feces, blood and vomit abatement.

b. The assigned agency will perform HMRA of each incident in its entirety in accordance with all applicable laws and regulations.

c. The assigned agency will advise the other agency as soon as practicable of any detours, road closures, severe traffic congestion, or excavations that may affect the other agency as a result of HMRA activities.

15. EMERGENCY AND AFTER HOURS RESPONSES

a. Assigned agencies are responsible for providing emergency and after hours responses on assigned roadways and facilities specified in Exhibits A, B, C and D both during work hours and after work hours.

b. The assigned agency will perform Maintenance as deemed necessary to correct the problem or render the scene safe until proper Maintenance can be performed such as but not limited to unplugging a clogged drainage inlet or a plugged driveway culvert.

c. The assigned agency will advise the other jurisdiction as soon as practicable of any detours, road closures, severe traffic congestion, or excavations that may affect the other agency as a result of emergency response activities.

16. ADVANCE COOPERATION, MEDIA ALERT AND PUBLIC NOTIFICATIONS

a. Assigned agencies are responsible for notifying each other **at least ten (10) business days** in advance of any scheduled Maintenance and cooperatively working out a traffic plan to minimize traffic delays, severe traffic congestion, detours, and road closures that may be caused as a result of any such work.

b. The primary contact information for each agency is as follows:

COUNTY:
The Right-of-Way Management Section
Dept. of Transportation
4111 Branch Center Road
Sacramento, CA 95827

Customer Service Center:
Telephone: (916) 875-5171
FAX: (916) 875-5363
Email: urbaniks@saccounty.gov

CITY:
Public Works Department
City of Folsom
Address: 50 Natoma Street, Folsom, CA

Customer Service Center:
Telephone : (916) 461-6700
Email: PWDept@folsom.ca.us

17. ENCROACHMENT PERMITS

It is each agency's responsibility to issue and inspect encroachment permits within its jurisdiction. If the encroachment(s) affects both agencies on a shared roadway, the encroachment permit must be coordinated between the two agencies for review, approval and inspection.

For the purposes of this Agreement, when responsible agencies perform routine maintenance on shared assets as defined in this Agreement, an encroachment permit is not required.

18. GENERAL SERVICE PLANS AND AS–BUILT PLANS

Both agencies will share general service plans and as-built plans on assigned assets for Maintenance, if requested by the other.

19. OWNERSHIP, CONTROL AND SUPERVISION

a. Notwithstanding the Maintenance, repairs and operational functions performed by either agency in the jurisdiction of the other, each agency **retains full ownership, control and supervision of the roadways and facilities within its jurisdiction.** The Agreement does not transfer roadways or roadway facility ownership, control, or supervision from one agency to the other.

b. If either agency becomes aware of a need for urgent or emergency Maintenance, repair, or operations modification to any existing shared asset which is subject to this Agreement, such agency shall immediately notify the other in writing to correct the problem. If the assigned agency does not correct the problem within a reasonable time frame requested in writing, the other agency may perform the necessary work to either assure protection of public safety and/ or return the shared asset(s) to a condition acceptable to both agencies. The assigned agency will be invoiced accordingly for any such work performed by the other agency.

20. DISPUTES

In the event of any dispute arising out of or relating to this Agreement, the agencies will attempt, in good faith, to promptly resolve the dispute mutually between themselves. If the dispute cannot be resolved by mutual Agreement, nothing herein will preclude either agency's right to pursue remedy or relief by civil litigation, pursuant to the laws of the State of California.

21. PRIOR AGREEMENTS

This Agreement constitutes the entire contract between assigned agencies regarding the subject matter of this Agreement. Any prior Agreements, whether oral or written, between assigned agencies regarding the subject matter of this Agreement are hereby terminated effective immediately upon full execution of this Agreement.

22. INVOICE AND PAYMENT

Each agency shall bear the costs of its assigned responsibilities for Maintenance and for emergency response, and HMRA as described in this Agreement.

23. TERM

This Agreement is effective and commences as of the date first written above and shall remain in effect until terminated in accordance with the Termination provision of this Agreement.

24. TERMINATION

Either agency may terminate this Agreement for any reason and without cause during the term thereof by providing 180-days prior written notice of such termination to the other agency.

25. ADMINISTRATION

The CITY's Public Works Director shall administer this Agreement on behalf of the CITY and the COUNTY's Director of the Department of Transportation shall administer the Agreement on behalf of COUNTY.

26. MAINTENANCE OF RECORDS AND AUDITS

Assigned agencies will maintain adequate financial records during the term of this Agreement to document its costs of providing Maintenance services pursuant to this Agreement. Each party will make their records available for inspection and audit by the other party upon reasonable notice. Pursuant to Government Code Section 8546.7, CITY and COUNTY Records will be subject to examination and audit by the State Auditor for a period of three (3) years after final payment pursuant to this Agreement. CITY and COUNTY will retain all records relating to the performance of this Agreement for this three (3) year period, except that records pertaining to any audit then in progress, or any claims or litigation, will be retained beyond such three (3) year period until final resolution of such audit, claim or litigation.

27. INDEMNIFICATION

a. CITY shall defend, indemnify and hold harmless COUNTY, its Board of Supervisors, officers, directors, agents, employees, subcontractors and volunteers from and against all demands, claims, actions, liabilities, losses, damages, and costs, including payments of reasonable attorneys' fees, arising out of or resulting from the performance of the Agreement, caused in whole or in part by the negligent or intentional acts or omissions of CITY's City Council, officers, directors, agents, employees, subcontractors, or volunteers.

b. COUNTY shall defend, indemnify, and hold harmless CITY, its CITY Council, officers, directors, agents, employees, subcontractors and volunteers from and against all demands, claims, actions, liabilities, losses, damages and costs, including payments of reasonable attorneys' fees, arising out of or resulting from the performance of the Agreement, caused in whole or in part by the negligent or intentional acts or omissions of the COUNTY's Board of Supervisors, officers, directors, agents, employees, subcontractors, or volunteers.

c. It is the intention of COUNTY and CITY that the provisions of this paragraph be interpreted to impose on each party responsibility to the other for the acts and omissions of their respective officers, directors, agents, employees, volunteers, COUNTY's Board of Supervisors, CITY's City Council and CITY's and COUNTY's subcontractors. It is also the intention of the COUNTY and CITY that, where comparative fault is determined to have been contributory, principles of comparative fault will be followed and each party shall bear the proportionate cost of any damage attributable to the fault of that party, its officers, directors, agents, employees, volunteers, COUNTY's Board of Supervisors, CITY's City Council, and their subcontractors.

28. INSURANCE

Each agency, at its sole cost and expense, shall carry insurance – or self-insure – its activities in connection with this Agreement, and obtain, keep in force and maintain, insurance or equivalent programs of self-insurance to cover its potential liabilities hereunder. Each agency agrees to provide the other thirty (30) days' advance written notice of any cancellation, termination or lapse of any of the insurance or self-insurance coverages.

29. GOVERNING LAWS AND JURISDICTION

This Agreement shall be deemed to have been executed and to be performed within the State of California and shall be construed and governed by the internal laws of the State of California. Any legal proceedings arising out of or relating to this Agreement shall be brought in Sacramento County, California.

30. ASSIGNMENT

Neither party hereto shall assign, or transfer any interest in this Agreement hereunder, without the prior written consent of the other party, and no assignment shall be of any force or effect whatsoever unless and until the other party furnishes such consent in writing, signed by both parties to this Agreement.

31. AMENDMENTS

This Agreement may be modified or amended, or any of its provision waived, only by a subsequent written amendment executed by each of the parties hereto.

32. CONSTRUCTION AND INTERPRETATION

It is agreed and acknowledged by the parties hereto that the provisions of this Agreement have been arrived at through negotiation, and that each of the parties has had a full and fair opportunity to revise the provisions of this Agreement and to have such provisions reviewed by legal counsel. Therefore, the normal rule of construction that any ambiguities are to be resolved against the drafting party shall not apply in construing or interpreting this Agreement.

33. WAIVER

The waiver at any time by any party of any of its rights with respect to a default or other matter arising in connection with this Agreement shall not be deemed a waiver with respect to any subsequent default or other matter.

34. SEVERABILITY

The invalidity, illegality or unenforceability or any provision of this Agreement shall not render the other provisions unenforceable, invalid or illegal, provided that such invalidity does not materially affect the respective rights and obligations of the parties.

35. SUCCESSORS AND ASSIGNS

This Agreement shall bind and inure to the benefit of the respective successors and assigns of the parties hereto, provided that the required consent has been obtained pursuant to Section 30 above.

36. NOTICE

Any notice, demand, request consent, or approval that either party hereto may, or is required to, give the other shall be in writing and shall be deemed to have been received three (3) days after being deposited in the United States mail, first class postage prepaid, and addressed as follows:

TO COUNTY:
Attn: Director of Transportation
Department of Transportation
County of Sacramento
4111 Branch Center Road
Sacramento, CA 95827

TO CITY:
Attn: Public Works Director
City of Folsom
50 Natoma Street
Folsom, CA 95630

Either party hereto shall have the right to serve any notice by personal delivery. Any change of address shall be made by giving fifteen (15) days advance written notice to the other party.

37. AUTHORITY TO EXECUTE

Each person executing this Agreement represents and warrants that he or she is duly authorized and has legal authority to execute and deliver this Agreement for or on behalf of the parties to this Agreement. Each agency represents and warrants to the other that the execution and delivery of the Agreement and the performance of such party's obligations hereunder have been duly authorized.

38. COUNTERPARTS

This Agreement may be executed in counterparts. The Agreement shall be deemed executed when it has been signed by both parties.

(SIGNATURE PAGE FOLLOWS)

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day of the year first written above.

CITY OF FOLSOM, A Municipal Corporation:

_____	_____
Date	Bryan Whitemyer, City Manager
ATTEST:	FUNDING AVAILABLE:
_____	_____
Christa Freemantle, City Clerk Date	Stacey Tamagni, Finance Director Date
ORIGINAL APPROVED AS TO CONTENT:	ORIGINAL APPROVED AS TO FORM:
_____	_____
Rebecca Neves Public Works Director/City Engineer Date	Sari Myers Dierking, Interim City Attorney Date

COUNTY OF SACRAMENTO, a political subdivision of the State of California

Dated: _____ By _____

Ron E. Vicari, Director
Department of Transportation

Agreement approved by the Board of Supervisors
with authority delegated
to the Director to sign:

Agenda Date: _____
Item No. _____ Resolution No. _____
(4/5th Vote)

REVIEWED AND APPROVED BY COUNTY COUNSEL:

By _____
Amanda McDermott, Deputy County Counsel

Folsom City Council
Staff Report

MEETING DATE:	3/24/2026
AGENDA SECTION:	Consent Calendar
ITEM TITLE:	Resolution No. 11583- A Resolution of the City Council Authorizing the Mayor to Execute an Amendment to the Employment Agreement for the City Manager
FROM:	City Attorney's Office

UPDATED STAFF REPORT

RECOMMENDATION / CITY COUNCIL ACTION

Staff respectfully recommends that the City Council approve Resolution No. 11583 - A Resolution of the City Council Authorizing the Mayor to Execute an Amendment to the Employment Agreement for the City Manager

BACKGROUND / ISSUE

The City Manager was appointed to his position effective March 10, 2025. The City Manager's contract provides for an annual evaluation of the City Manager's performance.

The City Council met in Closed Session on March 10, 2026 to discuss the City Manager's performance over the past year. Following his evaluation, this item is agendized in open session for the Council to consider an increase in compensation for the City Manager.

POLICY / RULE

The City Manager is appointed by the City Council pursuant to Section 3.01 of the City Charter. The salary of the City Manager is determined by the City Council commensurate with the responsibilities of the position. (City Charter, Section 3.01(D).)

ANALYSIS

The City Manager received a favorable performance evaluation for the period of March 2025 to March 2026, with the Mayor reporting that his performance during that period exceeded expectations.

The City Manager's is currently at Step 5 in the City Manager salary range which is $319,296 annually. Consistent with the results of the evaluation, it is recommended that the City Manager receive a salary increase to Step 6 of the Salary Schedule, $332,072 annually.

Salary Table effective July 1, 2025

Salary Range	Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
EMT 300	City Manager	$ 22,745	$ 23,655	$ 24,601	$ 25,585	$ 26,608	$ 27,673

Aside from the salary adjustment, all other terms in the City Manager's employment agreement pertaining to employment and benefits would remain the same. This matter appears in open session in order for the City Council to authorize the Mayor to execute an amendment to the employment agreement for the City Manager.

The adoption of this Resolution complies with the regulations of the California Public Employees' Retirement System and SB 1436 (relevant portions codified in Government Code section 54953(d)(3)) in that the legislative body (i.e., the City Council) shall receive an oral report on the changes in salaries, salary schedules or compensation paid in the form of fringe benefits of a "local agency executive", as defined in Government Code Section 3511.1(d). The only "local agency executive" covered by this Resolution is the City Manager, and the salary change for the City Manager, as approved by the City Council in open session, will be announced in open session, reflected in the meeting minutes, and memorialized in a contract amendment. The City Manager's deferred compensation and all fringe benefits remain the same, and as reported orally in open session, are shown in Attachment 2.

FINANCIAL IMPACT

Funding for the City Manager's salary and benefits was included in the Fiscal Year 2025-2026 budget in the General Fund (Fund 010). The increase will be absorbed in the General Fund for the remainder of this fiscal year and will be included in the proposed budget for Fiscal Year 2026-2027.

ENVIRONMENTAL REVIEW

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

ATTACHMENTS

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

2. Current Employment Agreement for the City Manager

Respectfully submitted,

_____

Sari Dierking, Interim City Attorney

Attachment 1

RESOLUTION NO. 11583

A RESOLUTION OF THE CITY COUNCIL AUTHORIZING THE MAYOR TO EXECUTE AN AMENDMENT TO THE EMPLOYMENT AGREEMENT FOR THE CITY MANAGER

WHEREAS, the City Council is required by the Folsom City Charter to appoint a City Manager through the mechanism of an employment agreement to serve as the Chief Executive Officer of the City; and

WHEREAS, the City Council approved an Employment Agreement for the City Manager ("Agreement") at its regular meeting on January 14, 2025; and

WHEREAS, Section 6 of the Agreement calls for annual performance evaluation of the City Manager; and

WHEREAS, the City Council met in closed session as authorized by the Brown Act on March 10, 2026 to conduct a performance evaluation of the City Manager; and

WHEREAS, following the City Manager's performance evaluation, the City Council desires to adjust the City Manager's compensation; and

WHEREAS, the Interim City Attorney has prepared an amendment to the City Manager's Employment Agreement, attached hereto as Attachment 1, addressing only the updated salary terms without changing any other provisions of the Agreement.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Folsom that the Mayor is hereby authorized to execute Amendment No. 1 to the Employment Agreement for the City Manager as shown in Attachment 1 attached to this Resolution.

PASSED AND ADOPTED this 24 day of March, 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

Resolution No. 11583 - Attachment 1

AMENDMENT NO. 1 TO EMPLOYMENT AGREEMENT FOR THE CITY MANAGER

This Amendment No. 1 to the Employment Agreement for the City Manager (referred to herein as "the Agreement") is made and entered into this ___ day of March, 2026, as provided for in Section 17 of the Agreement and for all purposes, including calculation of pay and benefits, is effective as of _____, 2026.

Exhibit A of the Agreement is hereby modified to reflect Employee's base salary to be $332,072 per year.

Except as amended herein, all other provisions of the Agreement shall remain in full force and effect.

Approved and Authorized:

_____
Justin Raithel, Mayor
For the City of Folsom – Employer

Accepted and Agreed to:

_____
Bryan Whitemyer
Employee – City Manager

Approved as to Form:

_____
Sari Dierking
Interim City Attorney

Attest:

_____
Christa Freemantle
City Clerk

###

Attachment 2

CITY OF FOLSOM

EMPLOYMENT AGREEMENT FOR THE CITY MANAGER

THIS AGREEMENT, the effective date of which shall be the 14th day of January, 2025, is by and between the City of Folsom, State of California, a municipal corporation, hereinafter referred to as "Employer," and Bryan Whitemyer, hereinafter called "Employee."

RECITALS

WHEREAS, the City Council shall appoint a City Manager through the mechanism of an Employment Agreement to serve at the pleasure of the City Council, and the City Council wishes to retain Employee in the position of City Manager; and

WHEREAS, pursuant to the provisions of the Folsom City Charter and Chapter 2.08 of the Folsom Municipal Code, the City Council has determined that Employee shall be the City Manager of the City of Folsom; and

WHEREAS, it is the desire of the City Council to establish terms and conditions of employment; establish compensation and certain benefits; provide a procedure to set goals and objectives to be met and the measurement thereof; provide for a review and evaluation of performance; provide for termination, if necessary; and provide for other subjects related to the status of Employee within this Employment Agreement; and

WHEREAS, the City Council has determined the salary and benefits for this position as outlined in Exhibit A, attached hereto and incorporated herein by reference; and

WHEREAS, it is the desire of the City Council to secure and retain the services of Employee and to provide inducement for him to remain in such employment and to make possible full work productivity by assuring Employee's morale and peace of mind with respect to future security; and

WHEREAS, Employee desires to accept employment with the City of Folsom in the position specified above.

NOW, THEREFORE, in consideration of the mutual covenants herein contained, the parties hereto agree as follows:

Section 1. Duties

City Council hereby agrees to employ Employee as City Manager of Employer to perform such legally permissible and proper duties and functions as prescribed by the Municipal Code and/or as the City Council may lawfully assign. Employee shall commence his duties on March 10, 2025, and salary and all accruals provided herein shall begin with commencement of his duties.

Section 2. Term, Termination, Resignation and Severance Pay

A. Notwithstanding any code, ordinance, law or provision to the contrary, the term of this Agreement is four years, with an option to extend for an additional four years on March 10, 2029 unless one of the parties notifies the other by March 10, 2028 of its intention not to extend the Agreement. Notwithstanding the foregoing, nothing in this Agreement shall prevent, limit, or otherwise interfere with the right of the City Council to terminate the services of Employee at any time, subject to the provisions of the City Charter, Chapter 2.08 of the Folsom Municipal Code, and this Agreement. Employee may resign at any time from his position with Employer subject to providing sixty (60) days advance written notice to Employer, unless the parties hereto otherwise agree, in writing, to a different notice period.

B. In the event Employee resigns or is terminated by the City Council, Employer agrees to pay Employee any accrued and unpaid salary and the cash value of any accrued annual leave or administrative leave, all subject to federal and state withholding requirements. Such amount shall be paid within thirty (30) days of resignation or termination.

C. In the event Employee is terminated by the City Council, Employer agrees to pay Employee a lump sum cash severance payment as set forth on Exhibit "A," attached hereto. The severance payment shall be the equivalent of the cash value of the monthly salary provided to the Employee without benefits or accrual of annual, vacation, sick or administrative leave during that time period. Employer agrees to make this payment, less withholdings, within thirty (30) days of termination. If Employee is terminated for reasons of criminal misconduct which would amount to a misdemeanor or higher offense under the Penal Code, acts constituting moral turpitude, conflicts of interest or incompatibility of office occurring in the course of employment, whether charges are filed or not, Employer shall have no obligation to make any payments to Employee under this section. If Employee is terminated as a result of a conviction of an offense amounting to a misdemeanor or higher under the Penal Code, or for committing acts constituting moral turpitude, conflicts of interest or incompatibility of office occurring outside the course of his employment, Employer shall have no obligation to make any payments to Employee under this section.

D. In the event Employee is convicted of a crime that involves abuse of his position or office as defined in Government Code section 53243.4, Employee must fully reimburse the Employer for specified funds pursuant to Government Code section 53243, *et seq.*, as set forth below:

1. If Employee is placed on paid administrative leave pending an investigation by the City of any potential abuse of his position, Employee shall be required to fully reimburse the City the cost of the paid administrative leave if he is convicted of a crime involving an abuse of his position.

2. Notwithstanding any other provisions of this Agreement, if Employee has been provided legal criminal defense counsel regarding a charge involving the abuse of his position, Employee must fully reimburse the City for the cost of that counsel if Employee is convicted of a crime involving an abuse of his position.

3. Notwithstanding any other provisions of this Agreement, if this Agreement is terminated, any cash settlement related to the termination that Employee may receive from the

Employer shall be fully reimbursed if Employee is convicted of a crime involving an abuse of his position.

Section 3. Compensation

A. Employee's base salary on the effective date of this Agreement shall be payable in installments at the same time as other employees of Employer are paid in the amount set forth in Exhibit A. Employee's salary is reflective of the salary for similar positions in a comparable employment market, based upon a salary survey and takes into account the special expertise, experience and job duties of Employee.

B. The City Council shall review Employee's performance annually, and shall determine compensation based upon Employee's performance.

Section 4. Expense Allowance and Reimbursement

A. Employer's duties require that Employee incur expenses that may not be eligible for reimbursement by the City, but which are nonetheless incurred by Employee in the course of the performance of those official duties and/or functions. Accordingly, to encourage Employee to participate, attend or contribute to events, activities or organizations that enhance and promote the image and interests of the City, the City Council hereby provides to Employee an expense allowance in the fixed amount per month as set forth on Exhibit A as part of Employee's total compensation package.

B. The expense allowance is not intended to prevent or prohibit Employee from seeking reimbursement for expenses that are eligible for reimbursement pursuant to state law and/or City policy, such as travel, lodging or meal expenses incurred while on official business.

C. The expense allowance shall be treated as income and shall be subject to all applicable federal and state taxation requirements. The expense allowance is not contingent on proof of actual expenses incurred by Employee, and Employee shall not be required by the City to maintain any record of non-reimbursable expenses.

D. As an inducement to Employee to accept this Agreement, Employer agrees to reimburse Employee for moving expenses in an amount not to exceed $15,000.00. Employee understands and agrees that the moving expenses reimbursement is not renewable and shall extinguish upon full payment.

E. As a further inducement to Employee to accept this Agreement, Employer agrees to reimburse Employee for housing expenses not to exceed a total of $18,000. Employee understands and agrees that the housing expenses reimbursement is not renewable and shall extinguish upon full payment.

Section 5. Auto Allowance

Employer's duties require that Employee have transportation readily available for his unrestricted use during his employment with Employer, and, to the end of assuring that Employee has a vehicle available, the City Manager shall be granted an automobile allowance as set forth on Exhibit A, payable in monthly installments in the regular payroll process.

Section 6. Performance Evaluation

The City Council and Employee shall meet at least once annually to mutually establish goals and performance objectives desired by the City Council to be accomplished during the next year.

Section 7. Administrative Leave

A. Administrative leave shall be commensurate with required job commitments beyond normal work hours, such as attendance at meetings of the City Council and various boards and commissions. It is recognized that Employee has significant job requirements and commitments beyond normal work and Employee shall be credited with administrative leave annually in the amount provided in Exhibit A to this Agreement. Administrative leave shall be credited to Employee on the first day of each calendar year in the full amount specified in Exhibit A.

B. Administrative leave may be used for leave purposes only and has no cash value, except in the event of termination. Administrative leave shall be capped at 80 hours and must be used during the calendar year. Unused hours shall not roll over to subsequent years.

C. In the event of termination, except termination for cause, Employee shall be paid for any unused Administrative Leave on an hour for hour basis.

Section 8. Annual and Sick Leave

Employee shall accrue annual and sick leave as follows:

A. Employee shall accrue, and have credited annual leave at the rate set forth in Exhibit A attached to this Agreement. Annual leave shall be comprised of sick leave, personal leave and vacation.

B. There is an annual leave cap of 320 hours. Employee may accrue the unused portion of any earned annual leave up to 320 hours of annual leave. If Employee reaches an Annual Leave balance of 320 hours, Annual Leave will cease to accrue and Employee will begin accruing Sick Leave until the Annual Leave balance falls below 320 hours. When Employee is accruing Sick Leave, it shall accrue at the same rate as Annual Leave (24 hours per month). Sick Leave would continue to accrue thereafter at the rate of 24 hours per month until and unless the Annual Leave bank balance is below 320 hours.

C. Sick leave may only be used by Employee for purposes enumerated in the City Personnel Rules. Accrued sick leave cannot be cashed out and has no cash value. There is no maximum on the number of hours of sick leave Employee may accrue. Consistent with PERS law, sick leave may be converted to service credit for purposes of retirement.

D. A maximum of 40 hours of accrued Annual Leave is eligible to be cashed out per fiscal year, except upon termination of employment or retirement from the City of Folsom.

E. If Employee participates in voluntary contributions to a 401A plan with annual leave, nothing in this section is intended to affect such contributions provided the contributions are at no cost to the City.

Section 9. Other Benefits

A. Employee shall be entitled to receive the benefits delineated below in the amounts specified in Exhibit A attached to this Agreement. The benefits provided shall be with plans and as provided to other employees in the City. Benefits provided include:

1. Health, Dental and Vision Insurance (payment of premiums)
2. Life Insurance (payment of premiums)
3. Short and long-term disability insurance (payment of premiums)
4. Deferred Compensation
5. Workers' Compensation coverage for on-the-job injuries or illnesses

B. Employer intends to provide Employee with benefits at least equivalent to those benefits available to other City employees. To the extent other benefits are granted to City employees which are not included in this Agreement, the City Council shall consider whether to amend this Agreement to provide such benefits to Employee.

C. Additional and other benefits may be provided to Employee, at the discretion of the City Council, and shall be set forth in Exhibit A.

D. Employer reserves its right to make changes from time to time in the benefits offered and the cost of such benefits to active or retired employees, both before and after retirement.

Section 10. Retirement

Employer agrees to make employer contributions to the California Public Employees Retirement System (PERS) for the 2.0% at 55 PERS plan on behalf of Employee. Employee shall have the employee portion of the PERS contribution regularly deducted from his salary by the City and forwarded to PERS, which account shall accrue to the benefit of Employee. Employee's retirement shall be calculated based on his highest average annual compensation during his last consecutive 36-month period of employment with the Employer. Employee shall pay 100% of the Employee contribution to the PERS Retirement benefit. If Employer modifies the retirement plan provided to other current non-safety employees, then Employee's plan shall conform to the modified plan.

Section 11. Official Travel and Professional Development

Employer shall pay the reasonable travel and subsistence, registration and incidental expenses of Employee incurred for official travel, meetings, and events, and Employer shall pay for the reasonable expenses related to the professional growth and development, and/or professional certification of Employee.

Section 12. Dues and Subscriptions

Employer agrees to pay for the reasonable professional dues and subscriptions of Employee necessary for his continuation and participation in national, regional, state and local associations and organizations necessary and desirable for his continued professional growth and knowledge enhancement, and for the benefit of Employer.

Section 13. Team Building and Executive Team Development

The City Council and Employee acknowledge the importance of team building and executive team development and the City Council supports reasonable programs and activities, as determined by the City Manager, to achieve a cohesive and performance-oriented management team.

Section 14. Defense and Indemnification

To the extent required by state law, Employer shall defend, hold harmless and indemnify Employee against any tort, professional liability claim or demand or other legal action, whether groundless or otherwise, arising out of an alleged act or omission occurring in the performance of Employee's duties for the position specified in this Agreement. Employer may, in its sole discretion, compromise and settle any such claim or suit and pay the amount of any settlement or judgment rendered thereon when, in the judgment of Employer such is the most advisable course of action, but in any event, will defend and indemnify Employee. This provision shall survive any termination or resignation of the Employee or expiration of this Agreement. This paragraph is not intended to provide any rights in excess of those rights provided by state law.

Section 15. Notices

A. Notices pursuant to this Agreement shall be given by first class mail addressed as follows:

1. EMPLOYER: City Council
City of Folsom
50 Natoma Street
Folsom, California 95630

Any Notice to the City Council shall include a copy to the City Attorney at the same address.

2. EMPLOYEE: Bryan Whitemyer

B. Alternatively, notices required pursuant to this Agreement may be personally served in the same manner as is applicable to civil judicial practice.

C. Notice shall be deemed given as of the date of personal service or as of the date of deposit of such written notice in the U.S. Postal Service.

Section 16. Relationship with City Attorney

Notwithstanding the power of the City Manager to appoint all employees of the City, including the City Attorney, Employee hereby acknowledges that pursuant to the Rules of Professional Conduct of the State Bar of California, the City Attorney's client is the City. Employee further acknowledges that the City Attorney is required to advise the City Council if the City Attorney believes that the City Manager has acted, or intends to act in a manner which is likely to result in damage, injury or liability to the City, or has refused to act to prevent such damage, injury or liability. Employee shall take no action to prohibit the City Attorney from fulfilling such responsibilities.

Section 17. General Provision

A. The text hereof shall constitute the entire Agreement between the parties and shall supersede any and all prior agreements and amendments between the parties. No subsequent alteration, amendment, change or addition to this Agreement shall be binding upon the parties unless reduced to writing and signed by a representative of the City Council and the Employee.

B. This Agreement shall be binding on and inure to the benefit of the heirs at law and executors of Employee.

C. If any provision or any portion of the Agreement is held to be unconstitutional, invalid or unenforceable, the remainder of this Agreement shall not be affected and shall remain in full force and effect.

D. The Agreement shall become effective immediately upon the execution by both parties.

SIGNATURE PAGE IMMEDIATELY FOLLOWS

IN WITNESS WHEREOF, the Mayor of the City of Folsom, California, pursuant to authority granted to her by the City Charter and Folsom Municipal Code, hereby signs this Agreement on behalf of the City of Folsom as Employer, and Bryan Whitemyer, as Employee, hereby signs this Agreement, both parties agreeing to the terms and provisions set forth herein.

APPROVED AND AUTHORIZED:

Date: 1/14/2025

Sarah Aquino, Mayor of the City of Folsom
For the City of Folsom – Employer

ACCEPTED AND AGREED TO:

Date: 12/29/2024

Bryan Whitemyer
Employee – City Manager

ATTEST:

1/14/25

Christa Freemantle
City Clerk

APPROVED AS TO FORM:

Steven Wang
City Attorney

EXHIBIT "A"

CITY MANAGER
TOTAL COMPENSATION

Base Salary: $310,000.00 per year

Benefits:

PERS:	2.0% at 55. Employee shall pay his PERS employee contribution.
Deferred Comp:	457 plan. Choice of 3 carriers; City pays 7.5% of Employee's salary per month to the plan of Employee's choice with no matching contribution required of Employee.
Auto Allowance:	$500 per month.
Expense Allowance:	$200 per month.
Tech Allowance:	$100 per month.
Holidays:	13 paid City holidays (inclusive of one floating holiday).
Admin Leave:	80 hours per year. Effective March 10, 2025, Employee will have 80 hours of Administrative Leave available to him. In subsequent years, administrative leave shall be credited in January. Any unexpended hours shall not "roll over" to the following year and shall have no cash value upon separation.
Annual Leave:	Effective March 10, 2025, Employee will have 120 hours of annual leave available to him. Thereafter, annual leave shall accrue at the rate of 24 hours per month.

Employee shall use Annual Leave as follows:

A. Employee may accrue the unused portion of any earned annual leave up to a maximum of 320 hours; Employee may not accrue more than 320 hours of Annual Leave. If Employee reaches an Annual Leave balance of 320 hours, Annual Leave will cease to accrue and employee will begin accruing Sick Leave until the Annual Leave balance falls below 320 hours.

B. A maximum of 40 hours of accrued Annual Leave is eligible to be cashed out per fiscal year, except upon termination of employment or retirement from the City of Folsom.

C. If Employee participates in voluntary contributions to a 401A plan (if

available) with annual leave, nothing in this section is intended to affect such contributions provided the contributions are at no cost to the City.

Sick Leave:

A. Effective March 10, 2025, Employee will have 120 hours of Sick Leave available to him. Thereafter, Employee shall not accrue Sick Leave unless employee's Annual Leave balance is in excess of 320 hours.

B. When Employee is accruing Sick Leave, it shall accrue at the same rate as Annual Leave (24) hours per month). As an example, should Employee have an Annual Leave bank of 310 hours and accrue 24 hours of leave the following month, 10 hours would accrue as Annual Leave and 14 would accrue as Sick Leave. Sick Leave would continue to accrue thereafter at the rate of 24 hours per month until and unless the Annual Leave bank balance is below 320 hours.

C. Sick leave may be used by Employee for illness or injury as set forth in City Personnel Rules.

D. Upon amendment of the City's contract with PERS to permit Sick Leave to be converted to service credit for purposes of retirement, Employee may participate in the program if program participation is available to Employee.

E. Accrued sick leave shall not be cashed out and shall have no cash value.

F. There shall be no maximum on the number of hours of sick leave Employee may accrue.

Health Insurance: City pays the health insurance premium for Employee, Employee plus 1 or Employee plus family up to the maximum insurance premium rate offered to other Executive Management employees of the City. Employee shall provide contributions to health insurance premiums to the same level required of other City employees.

In the event Employee declines the City's health insurance coverage, Employee shall receive a cash back payment in the amount of $250 per month for each month Employee does not participate in the City's health insurance plan, commencing on the Effective Date of this Agreement. Employee understands and acknowledges that Employee may re-enroll in the City's health insurance plan only during the annual open enrollment period.

Employee may participate in any adopted Health Savings Account adopted by the City, at no cost to the City.

Dental Insurance: City pays 80% of the dental insurance premium for Employee, Employee plus 1 or Employee plus family for dental insurance

coverage offered to other employees of the City. If Employee elects dental coverage, Employee will contribute 20% of the monthly premium. If Employee does not elect dental coverage or drops coverage at any time in the future, Employee must wait 2 years to be eligible for dental coverage.

Vision Insurance: City pays 80% of the insurance premium for Employee, Employee plus 1 or Employee plus family for vision eye insurance coverage offered to other employees of the City. If Employee elects vision coverage, Employee will contribute 20% of the monthly premium. If Employee does not elect vision coverage or drops coverage at any time in the future, Employee must wait 2 years to be eligible for vision coverage.

Life Insurance: City pays 100% of the premium for a $100,000 life insurance policy on policies offered to other Executive Management employees of the City. The life insurance may be portable at no additional cost to the City.

Disability: City pays 100% of the monthly premium for both short and long-term disability insurance policies on policies offered to other employees of the City.

Retiree Medical: The City reserves its right to make changes from time to time in the health benefits offered and the cost of such insurance coverage to active or retired employees, both before and after retirement. Employee acknowledges City's right.

The City has established a Health Reimbursement Arrangement (HRA) for employees not covered under, or eligible for other retiree health care. The City shall contribute $25 per pay period into the HRA or equivalent mechanism determined by the City and as permissible by law.

Pursuant to applicable law, the City may establish a tax-exempt Voluntary Employee Benefit Association (VEBA), Retiree Health Savings Account (RHSA) or other mechanism for all employees to save for additional Retiree health insurance and provide a mechanism whereby employees may voluntarily contribute toward future costs of retiree health insurance premiums and related expenses. Should such a program be established, Employee shall be permitted to participate if eligible.

Effective September 1, 2019, employees who retire from City service must have at least 120 months of continuous service as City employee to qualify for dental and vision insurance benefits provided to active employees. If Employee elects this coverage, City shall contribute 5% of the premium per year of City service, up to an 80% City contribution. If Employee does not elect either

vision or dental coverage or drops coverage at any time in the future, Employee must wait 2 years in order to be eligible for coverage.

Retiree Life Ins: City pays 100% of the premium for a $70,000 life insurance policy for Retired Directors on policies offered to other Retired Department Directors of the City.

Severance: Twelve (12) months' base salary without benefits, and no accrual of annual or administrative leave during that time period. If the number of months remaining on the contract upon discharge is less than the number of months provided for severance, then pursuant to Government Code section 3511.1 and 53260, Employee's severance sum shall be equivalent to the number of months remaining on the contract. Severance shall not include the value of any accrual of annual or administrative leave.

Dated: 12/29/2024

BRYAN WHITEMYER

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CITY OF
FOLSOM
DISTINCTIVE BY NATURE

Folsom City Council
Staff Report

MEETING DATE:	3/24/2026
AGENDA SECTION:	Public Hearing
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 (First Reading)
FROM:	Community Development Department

RECOMMENDATION / CITY COUNCIL ACTION

Staff recommends that the City Council (1) make a finding that the proposed Ordinance is exempt from CEQA, and (2) introduce and conduct the 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.

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 requesting 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.

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. Department of Housing and Community Development Letter of Technical Assistance, Dated 12/5/25
3. Historic District Commission Staff Report, Dated 3/4/26
4. Changes/Modifications to Historic District Commission Agenda, dated 3/4/26
5. Planning Commission Staff Report, Dated 3/18/26
6. 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.

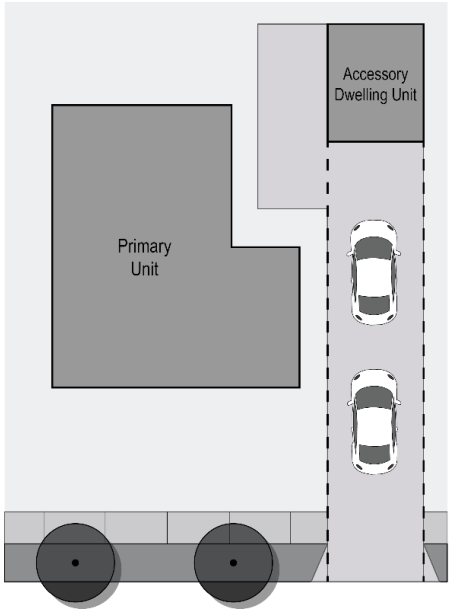
Q. "Single-unit, two-unit, and multi-unit" mean the same, respectively, as single-family, duplex, and multi-family residential units.

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).

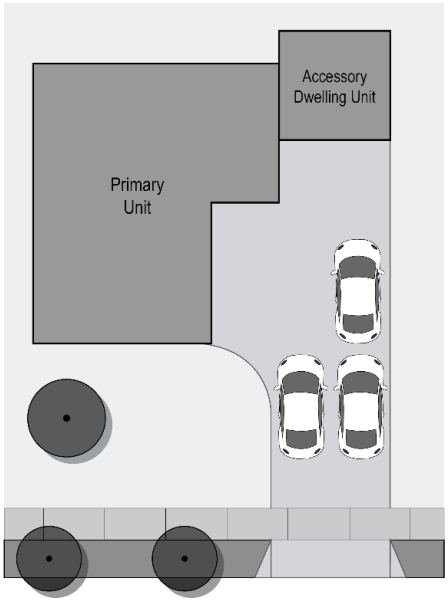
4. When on-street parking permits are required by the city but not offered to the occupant of the accessory dwelling unit.

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 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 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
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 3
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.

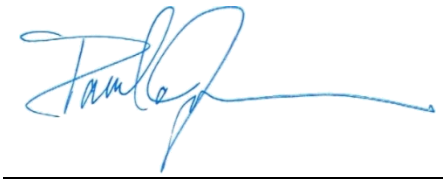
NOTICE OF PUBLIC HEARING

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.

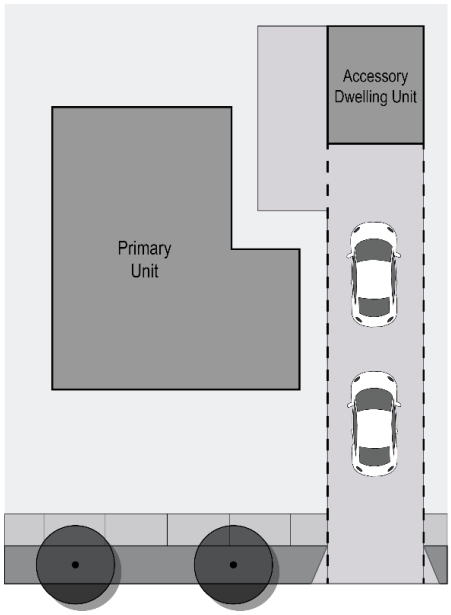
Q. “Single-unit, two-unit, and multi-unit” mean the same, respectively, as single-family, duplex, and multi-family residential units.

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).

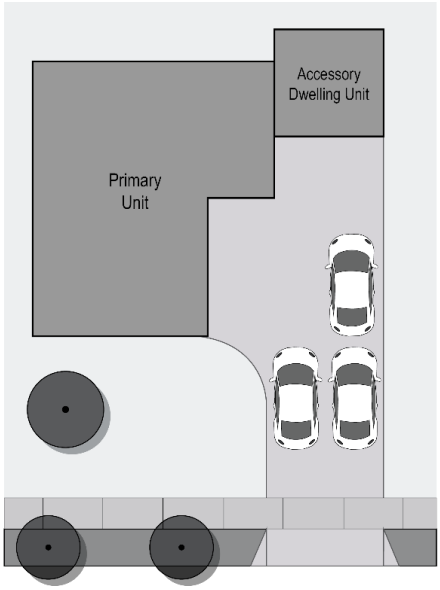
4. When on-street parking permits are required by the city but not offered to the occupant of the accessory dwelling unit.

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 4
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 5
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.

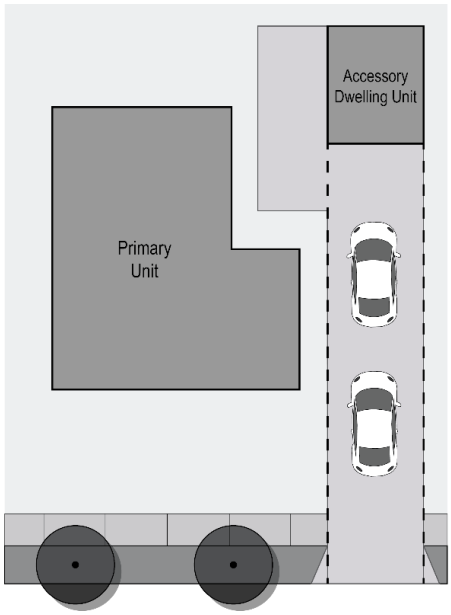
Q. “Single-unit, two-unit, and multi-unit” mean the same, respectively, as single-family, duplex, and multi-family residential units.

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).

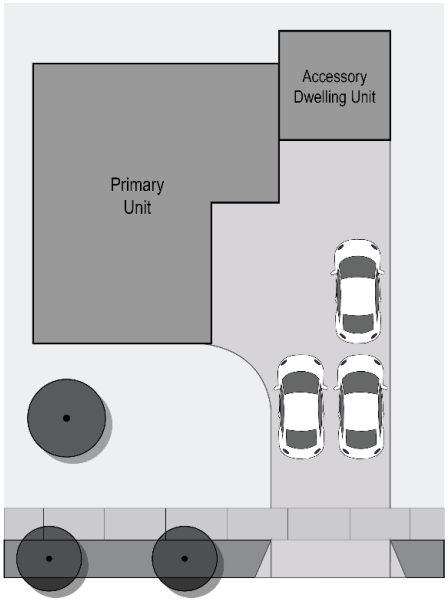
4. When on-street parking permits are required by the city but not offered to the occupant of the accessory dwelling unit.

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 6
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:	3/24/2026
AGENDA SECTION:	New Business
SUBJECT:	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
FROM:	Finance Department

RECOMMENDATION / CITY COUNCIL ACTION

It is recommended that the City Council receive a presentation from the City's independent auditor and receive and file the City of Folsom Fiscal Year 2024–25 Annual Comprehensive Financial Report. A bound hard copy of the report will be provided the night of the Council meeting.

BACKGROUND / ISSUE

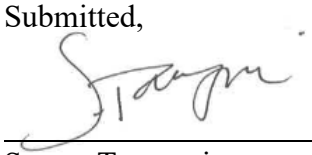
Each year the City is audited by an independent certified public accountant that renders a written opinion as to the accuracy and completeness of the Annual Comprehensive Financial Report (ACFR). The City of Folsom received an unqualified opinion on the financial statements from Badawi & Associates Certified Public Accountants for the year ended June 30, 2025.

The City also submits the ACFR to the Government Finance Officers Association (GFOA) for consideration in their Certificate of Achievement for Excellence in Financial Reporting Program. The City received this award for Fiscal Year 2024-25 and we expect the report to earn the award again this year.

ATTACHMENT

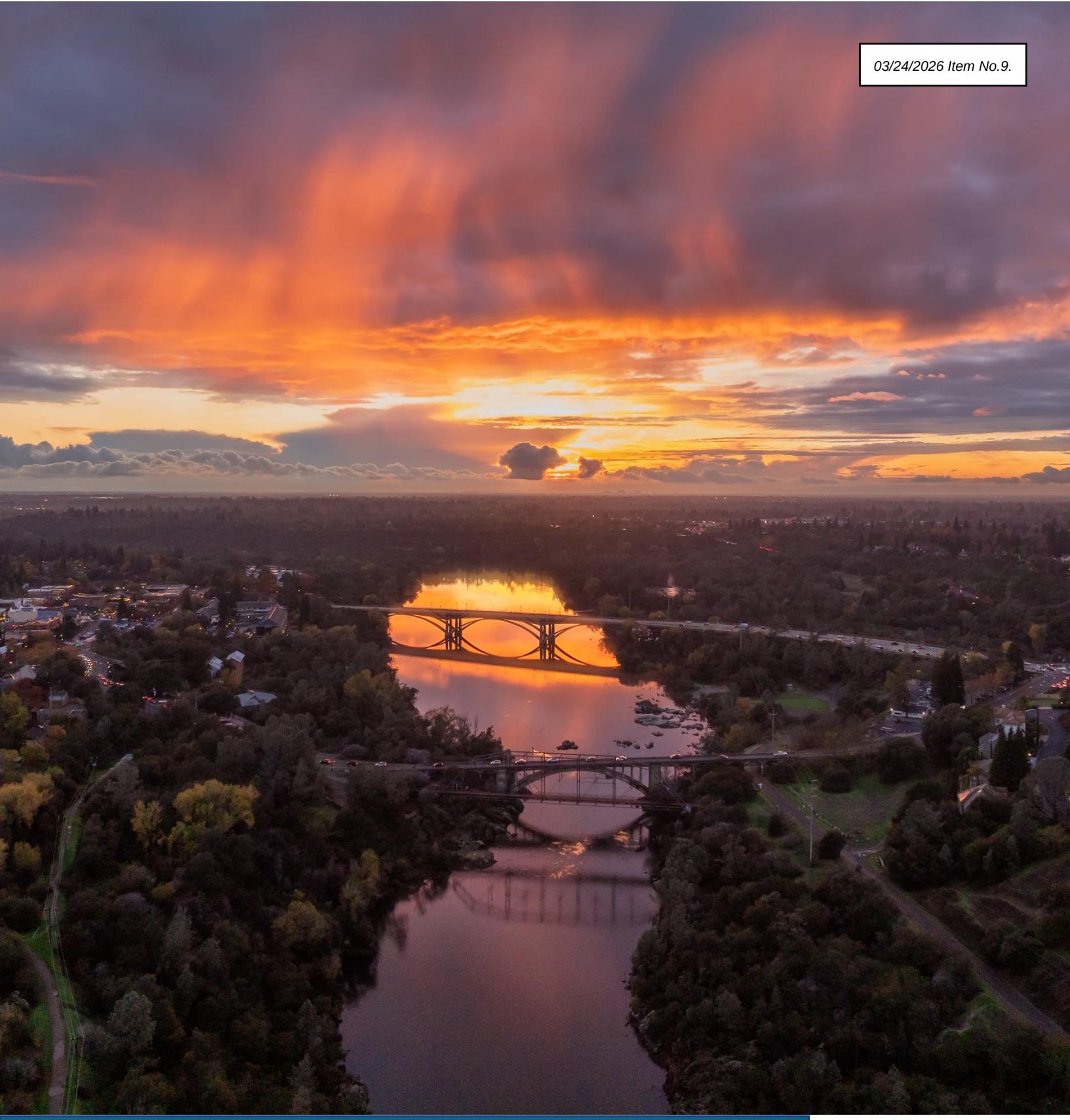
1. City of Folsom Annual Comprehensive Financial Report for Fiscal Year Ended June 30, 2025

Submitted,



Stacey Tamagni
Finance Director/CFO

Attachment 1



The City of Folsom California

Annual Comprehensive Financial Report
Fiscal Year Ended June 30

CITY OF
FOLSOM
DISTINCTIVE BY NATURE



ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Year Ended June 30, 2025

CITY OF FOLSOM, CALIFORNIA

Prepared by the Office of Management & Budget
Financial Services Division

Stacey Tamagni
Finance Director

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INTRODUCTORY SECTION

CITY OF
FOLSOM
DISTINCTIVE BY NATURE

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CITY OF FOLSOM, CALIFORNIA

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CITY OF
FOLSOM
DISTINCTIVE BY NATURE

February 13, 2026

Honorable Mayor, Members of the City Council, and Citizens
City of Folsom, California:

The Annual Comprehensive Financial Report for the fiscal year ended June 30, 2025 is submitted for Council review in accordance with Section 3.02.160 of the Folsom Municipal Code and published as a matter of public record for interested citizens. This transmittal letter provides information regarding the economy and the governing structure in Folsom. An overview of the City's financial activities for the fiscal year is discussed in detail in Management's Discussion and Analysis section of Annual Comprehensive Financial Report. While the independent auditor has expressed an opinion on the financial statements contained in this report, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed to protect the City's assets from loss, theft, or misuse; to compile sufficient reliable information for the preparation of the City's financial statements in conformity with Generally Accepted Accounting Principles (GAAP); and to comply with applicable laws and regulations. As the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

FOLSOM GOVERNMENT – The City of Folsom was founded in 1856, incorporated in 1946, and chartered in 1990. Folsom is a "full-service" charter City, serving a population of roughly 93,000. The city is 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 17 years.

The City's primary governing body is the City Council, composed of five members who are elected at large and serve four-year terms. The City transitioned to a by-district election system effective with the November 2022 municipal election. The City operates under a Council-Manager form of government, and Council Members annually choose a mayor and vice mayor from among their members. The City Manager is appointed by the City Council and administers the daily affairs of the City and carries out City Council policies.

The City provides a full range of services, including police, fire, emergency medical response, public works, planning, and building inspections. In addition, the City operates a library and various parks and recreation facilities, including a zoo sanctuary and aquatic center. The City also provides water, wastewater, and solid waste utility services.

The Annual Comprehensive Financial Report presents the financial status of the City and its component units, the Folsom Public Financing Authority (FPFA) and the Folsom Ranch Financing Authority (FRFA), which are separable legal entities included in this report because of the significance of their operational or financial relationship with the City. The FPFA and FRFA are reported on a blended basis as part of the primary government because the boards are composed of City Council Members or they are, in substance, part of the City's operations. The FPFA and FRFA are entities created to issue bonds to finance City projects. Also included in the Annual Comprehensive Financial Report, as a separate Statement of Fiduciary Position, is the activities of the Redevelopment Agency (RDA) Successor Private Purpose Trust Fund and the Folsom Other Post Employment Benefit Obligation Trust Fund.

The Folsom Municipal Code requires that the City Council adopt an annual budget by resolution by fund and program by affirmative vote of at least three members, on or before the last working day of the last month of the current fiscal year for the ensuing fiscal year. Once approved by City Council, this annual budget serves as the foundation for the City's financial planning and control. Budgets are adopted on a basis consistent with GAAP. The City maintains budgetary controls to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of all funds are included in the annual appropriated budget. The level of budgetary control at which expenditures cannot legally exceed the appropriated amount is at the fund level. This means that expenditures cannot legally exceed the amount appropriated by the City Council. Additional budgetary information can be found in Note 1 to the financial statements or at the City of Folsom's website.

LOCAL ECONOMY -
The local economy in the City of Folsom has continued to grow, although at a slower pace than in the years prior to the pandemic. Fiscal Year 2024-25 General Fund revenues increased by $2.9 million over fiscal year 2023-24, with property taxes up 7.1%, reflecting higher sales prices and new home construction in the Folsom Plan Area. However, sales taxes decreased slightly, by 2.5% from the prior year. General Fund expenses increased over the prior year by $7.9 million. The General Fund unassigned fund balanced increased to $25.3 million or 20.58% of expenditures. Per the City Council's fund balanced policy, unassigned fund balance in excess of 20% of expenditures is to be transferred to the city's Capital Facility Rehab Fund upon the completion of the annual financial audit.

As of June 30, 2025, California's unemployment rate has continued to inch up over the past year. The California Employment Development Department listed the June 2025 unemployment rate for the State and County at 5.4% and 5.3%, respectively. Folsom's unemployment rate was 3.9%. A comparison to one year ago placed the State and County at 5.2% and 4.7% respectively and Folsom at 3.8%. The number of people employed in Folsom changed from 38,521 in June 2024 to 40,700 in June 2025.

The average Folsom home value is $747K, down 2.9% over the past year and goes pending in around 32 days. In 2025 there were 640 homes sold. It is projected that the number of sales and home prices will remain flat in fiscal year 2026 because of higher mortgage costs.

IMPACTS OF STATE ECONOMY - In addition to regional and local impacts, the City continues to monitor the impact of the State of California's fiscal issues. In addition, economic growth in California will likely be impacted by continued efforts by the Federal Reserve to tame inflation.

LONG-TERM FINANCIAL PLANNING – The City prepares a five-year financial plan to project revenue and expenditure trends for the next five years and this is part of the

annual budget. A Five-Year Financial Forecast was developed for fiscal year 2026-through fiscal year 2030-31 as part of the fiscal year 2025-26 budget development process. A financial forecast, even with fluctuating economic variables, can assist with identification of long-term financial trends, causes of fiscal imbalances, future fiscal challenges, opportunities, and potential requirements, all of which may assist in keeping the City on a continuing path of fiscal sustainability. While it is challenging to accurately forecast revenues due to the variable nature of the revenue sources and their connection to regional, State, national, and international economic conditions, it is possible to identify reasonable financial trends and provide a conceptual financial picture that will be useful to the City's decision-making. The Forecast guides the City as it continues to confront the need to balance expenditures and revenues.

In summary, revenue growth is projected to increase an average of 3.9% each year as sales tax trends continue to flatten. Expenditures are projected to increase roughly 4.8% per year. Due to the sensitivity of all the revenue and expenditure trends, which is compounded by the potential of an economic slowdown, in any given year, we may be faced with a surplus or a shortage as we prepare the budget for that year. The fiscal environment will have to be closely monitored and managed, as the margins between revenues and expenditures are narrow.

Our goal is to ensure that the financial stability of the City is sustainable into the future. These efforts will be guided by the desire to explore all opportunities for collaboration, partnerships, consolidations, and restructuring, both internally and externally, as a means of enhancing the cost-effectiveness of services and functions to the community. As we have done in the past, the key to sustainability is managing expenditure growth.

RELEVANT FINANCIAL POLICIES – The City Council has established a financial and budgetary policy framework which is reviewed and updated as necessary by the City Council. A comprehensive and consistent set of financial and budgetary policies provide a basis for sound financial planning, identifies appropriate directions for service-level developments, aids budgetary decision-making, and serves as an overall framework to guide financial management and operations of the City.

The City's adoption of financial policies also promotes public confidence and increases the City's credibility in the eyes of bond rating agencies and potential investors. Such policies also provide the resources to react to potential financial emergencies in a sensible manner.

INDEPENDENT AUDIT - The City of Folsom's financial statements have been audited by Badawi & Associates, a firm of licensed certified public accountants. The goal of the audit is to obtain reasonable assurance that the financial statements are free of material misstatements. Badawi & Associates concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion for the fiscal year ended June 30, 2025, and that the financial statements are presented in conformity with generally accepted accounting principles (GAAP). The Independent Auditor's Report is presented as the first component of the financial section of this report.

Federal and state financial assistance received by the City is audited under the provisions of the Single Audit Act of 1996, as amended. The Single Audit was designed to meet the special needs of federal grantor agencies. This report is available in the City's separately issued "Single Audit Report". Copies of this report may be obtained from the City of Folsom's Office of Management and Budget at 50 Natoma Street, Folsom, CA 95630 or on the City's website at www.folsom.ca.us.

SUMMARY

Awards: The City received the award for the prior fiscal year Annual Comprehensive Financial Report from the Government Finance Officers Association (GFOA) for “excellence in financial reporting” The current certificate appears immediately after the transmittal letter.

The fiscal year 2024-25 Annual Comprehensive Financial Report has been submitted to the GFOA award program and management believes that, once again, it will meet the criteria for this distinguished reporting award.

Acknowledgement: The Annual Comprehensive Financial Report reflects the hard work, talent, and commitment of the entire staff of the Office of Management and Budget, and particularly, Sarah Cason for leading the project, Valerie Gabriel, Katie Stangland, and Adam Devlin for their special contributions. Special thanks as well to staff in other City departments who assisted and contributed to the preparation of this report.

Finally, we are very grateful for the dedication and leadership of the Mayor and Council Members who have consistently set prudent financial goals, supported excellence in all aspects of financial management, and challenged us to perform and succeed at the highest levels.

Respectfully submitted,

Bryan Whitemyer
City Manager

Stacey Tamagni
Finance Director/CFO

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Folsom
California

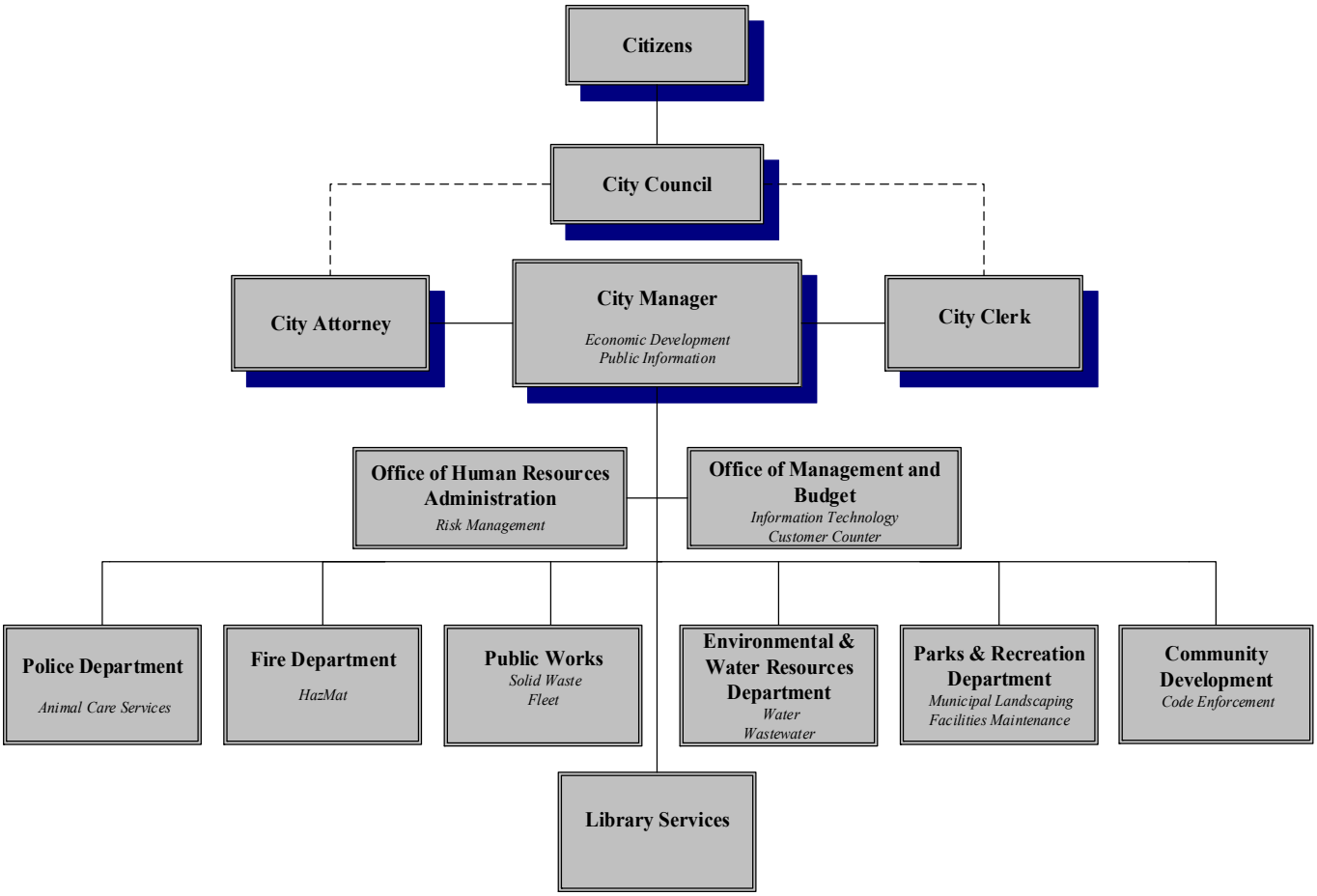
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO

City Organizational Chart



CITY OF FOLSOM
CITY COUNCIL and CITY OFFICIALS



Sarah Aqunio, Mayor



Justin Raithel,
Vice Mayor



Mike Kozlowski



Anna Rohrbough



Barbara Leary

CITY OFFICIALS
Bryan Whitemyer, City Manager
Stacey Tamagni, Finance Director

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FINANCIAL SECTION

CITY OF
FOLSOM
DISTINCTIVE BY NATURE

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BADAWI & ASSOCIATES
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
of the City of Folsom
Folsom, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Folsom, California (City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 5-19, and pension information, OPEB information, and budgetary comparison information on pages 108-117 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules, and other supplementary information on pages 121-198, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules and other supplementary information on pages 121-198 are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and other supplementary information on pages 121-198 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical section included in the annual report but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 13, 2026 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Badawi & Associates

Badawi & Associates, CPAs
Emeryville, California
February 13, 2026

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MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the City's Annual Comprehensive Financial Report presents a narrative overview and analysis of the City's financial activities for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with the transmittal letter on Page v and the City's basic financial statements.

FINANCIAL HIGHLIGHTS

- The total assets and deferred outflows of resources of the City exceeded its total liabilities and deferred inflows of resources at the close of FY 2025 by $730,258,274 (*net position*). Of this amount, ($267,780,635) is unrestricted, $354,274,822 is restricted for specific purposes, and $643,764,087 is the net investment in capital assets.

- The City's total net position increased $70,768,147 or 11%, during FY 2025. The increase in was mostly due to the $57.8 million in capital contributions, $47.4 million in additions to capital assets, offset by $37.4 million of new bond issuance.

- The City's total long-term liabilities increased by $32.7 million compared to the prior year, or 16.5%. The increase consists primarily of additions of $37.4 million of revenue bonds and $6.6 million in compensated absences, offset by reductions of $14.7 million in scheduled principal payments, capital lease payments, and adjustments to compensated absences.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City of Folsom's basic financial statements. The City of Folsom's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements consist of the following two financial statements: the Statement of Net Position and the Statement of Activities. Both of these statements were prepared using accounting methods similar to those used by private-sector companies, the economic resources measurement focus and the accrual basis of accounting.

The **statement of net position** presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The **statement of activities,** on the other hand, provides information on how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods, such as revenues pertaining to uncollected taxes and expenses pertaining to earned but unused annual and sick leave.

Both of these government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities)* from other functions that are intended to recover all or in part a portion of their costs through user fees and charges (*business-type activities)*. The governmental activities of the City include general government, public safety, public ways and facilities, community services and culture and recreation. The business-type activities of the City include water, wastewater, solid waste, and facilities augmentation.

Two component units, the Folsom Public Financing Authority and the Folsom Ranch Financing Authority, are included in our basic financial statements and are legally separate entities for which the City is financially accountable, and they have the same board as the City Council. Complete financial statements of the Folsom Public Financing Authority and the Folsom Ranch Financing Authority may be obtained from the Office of Management and Budget of the City at 50 Natoma Street, Folsom, CA 95630.

Fund - a separate accounting entity with a self-balancing set of accounts.

Focus is on major funds.

Provides information regarding the three major categories of all City Funds:

Governmental, Proprietary, and Fiduciary.

Fund Financial Statements

The fund financial statements report on groupings of related funds that are used to maintain control over resources that have been segregated for specific activities or objectives. A fund is a separate accounting entity with a self-balancing set of accounts. Like other state and local governments, the City uses fund accounting to ensure and demonstrate finance related legal compliance. The focus of governmental and proprietary fund financial statements is on major funds. All of the funds of the City can be divided into three categories: *governmental funds, proprietary funds, and fiduciary funds.*

Governmental Funds – Governmental funds include most of the City's basic services and are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements are prepared using the **current financial resources measurement focus** and **modified accrual basis of accounting.**

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Reconciliations are prepared for the governmental funds' Balance Sheet and the governmental funds' Statement of Revenues, Expenditures and Changes in Fund Balances to facilitate comparisons between governmental funds and governmental activities. The primary differences between the government-wide and fund financial statements relate to noncurrent assets such as land and buildings and improvements, and non-current liabilities, such as bonded debt and amounts owed for compensated absences and capital lease obligations, which are reported in the government-wide statements but not in the fund financial statements.

In FY 2025, an increase of $70,768,147 in net position in the government-wide financial statements was reported. An increase of $49,389,805 in fund balance was reported in the fund financial statements for FY 2025. Refer to the "Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities" for details on the factors contributing to this difference.

Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, Folsom Housing Special Revenue Fund, Folsom Public Financing Authority Debt

Service Fund, Folsom Ranch Financing Authority Debt Service Fund, FPA Capital Improvement Fund, and the Transportation Improvement Capital Projects Fund which are considered major funds.

The City maintains several individual governmental funds organized according to their type (special revenue, debt service, capital projects, and permanent funds). Data from the remaining governmental funds are combined into a single aggregated presentation and referred to as "Other Non-Major Governmental Funds". Individual fund data for each of these non-major other governmental funds is provided in the form of *combining statements* elsewhere in this report.

Proprietary funds are generally used to account for services for which the City charges customers – either outside customers, or internal units of departments of the City. *Proprietary funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. These funds provide the same type of information as shown in the government-wide financial statements, only in more detail. The City uses proprietary funds to account for the Water, Wastewater, Solid Waste, and Facilities Augmentation activities.

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. The City's trust and custodial funds are reported as fiduciary funds. Since the resources of these funds are not available to support the City's own programs, they are not reflected in the government-wide financial statements. The trust funds are used to account for activity related to the dissolution of the former Redevelopment Agency and for the Other Post Employment Benefits Trust. The accounting used for fiduciary funds is the same as proprietary funds.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. To find a specific note, refer to the Table of Contents.

Required Supplementary Information is presented concerning the City's budgetary comparisons for the General Fund, Folsom Housing Special Revenue Fund and the City's post-employment health care benefit schedules to show progress in funding its obligation to provide these benefits, and schedules to show the net pension liability for the City's pension plans, and contributions made to the plans and other post employment liability of the OPEB plan.

Other Supplementary Information is presented concerning the City's budgetary comparisons for the Folsom Public Financing Debt Service Fund.

The **combining and individual fund statements and schedules** referred to earlier provide information for non-major governmental funds and fiduciary funds. They are presented immediately following the other supplemental information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve as a useful indicator of a government's financial position. At June 30, 2025, the City's combined net position (governmental and business-type activities) totaled $730,258,274, an increase of 11% from June 30, 2024. The City's net position is broken out into three categories: net investment in capital assets totaling $643,764,087 (e.g., land, buildings and improvements, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding, restricted for specific purposes totaling $354,274,822 and unrestricted totaling $(267,780,635). The City uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot typically be used to liquidate these liabilities.

Net Position - Primary Government
June 30, 2025

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Assets						
Current and other	**$ 509,123,218**	$449,237,245	**$ 102,815,197**	$87,823,764	**$ 611,938,415**	$537,061,009
Capital assets, net	**436,865,184**	409,937,747	**220,036,913**	199,585,084	**656,902,097**	609,522,831
Total assets	**945,988,402**	$859,174,992	**322,852,110**	$287,408,848	**1,268,840,512**	$1,146,583,840
Deferred Outflows of Resources						
Deferred outflows related to pensions	**36,693,334**	43,388,012	**7,399,193**	9,882,908	**44,092,527**	53,270,920
Deferred outflows related to OPEB	**7,678,889**	2,730,469	**798,667**	238,512	**8,477,556**	2,968,981
Deferred amounts on refunding	**-**	-	**390,999**	436,725	**390,999**	436,725
	44,372,223	46,118,481	**8,588,859**	10,558,145	**52,961,082**	56,676,626
Liabilities						
Other liabilities	**294,768,193**	289,283,891	**53,295,839**	54,884,508	**348,064,032**	344,168,399
Long-term liabilities	**218,528,240**	179,154,081	**12,046,784**	13,235,347	**230,575,024**	192,389,428
Total liabilities	**513,296,433**	468,437,972	**65,342,623**	68,119,855	**578,639,056**	536,557,827
Deferred Inflows of Resources						
Deferred inflows related to pensions	**39,771**	58,709	**-**	-	**39,771**	58,709
Deferred inflows related to OPEB	**1,635,747**	1,417,918	**247,977**	223,320	**1,883,724**	1,641,238
Deferred inflows related to Leases	**10,980,769**	9,054,046	**-**	-	**10,980,769**	9,054,046
Deferred amounts on refunding	**-**	34,598	**-**	-	**-**	34,598
	12,656,287	10,565,271	**247,977**	223,320	**12,904,264**	10,788,591
Net position						
Net investment in capital assets	**434,168,258**	406,723,010	**209,595,829**	187,062,805	**643,764,087**	593,785,815
Restricted	**354,274,822**	120,427,242	**-**	48,875	**354,274,822**	120,476,117
Unrestricted	**(324,035,175)**	(100,860,022)	**56,254,540**	42,512,138	**(267,780,635)**	(58,347,884)
Total net position	**$ 464,407,905**	$ 426,290,230	**$ 265,850,369**	$ 229,623,818	**$ 730,258,274**	$ 655,914,048

Analysis of Activities: The following table indicates the changes in net position for governmental and business-type activities:

Changes in Net Position - Primary Government
For the Year Ended June 30, 2025

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues						
Program revenues						
Charges for services	$ 61,679,810	$77,164,086	$ 61,572,234	$59,794,932	$ 123,252,044	$ 136,959,018
Operating grants and contributions	12,037,823	16,427,409	2,333,785	4,872,950	14,371,608	21,300,359
Capital grants and contributions	46,345,123	21,541,584	21,457,547	6,392,764	67,802,670	27,934,348
General revenues						
Property taxes	43,965,065	41,045,572	-	-	43,965,065	41,045,572
Sales and use tax	26,938,575	27,636,132	-	-	26,938,575	27,636,132
Other taxes	4,727,955	4,527,162	-	-	4,727,955	4,527,162
Investment earnings (loss)	4,844,082	12,203,978	5,083,335	4,224,861	9,927,417	16,428,839
Miscellaneous	2,212,399	1,947,816	-	-	2,212,399	1,947,816
Total Revenues	202,750,832	202,493,739	90,446,901	75,285,507	293,197,733	277,779,246

Changes in Net Assets - Primary Government - (Continued)
For the Year Ended June 30, 2025

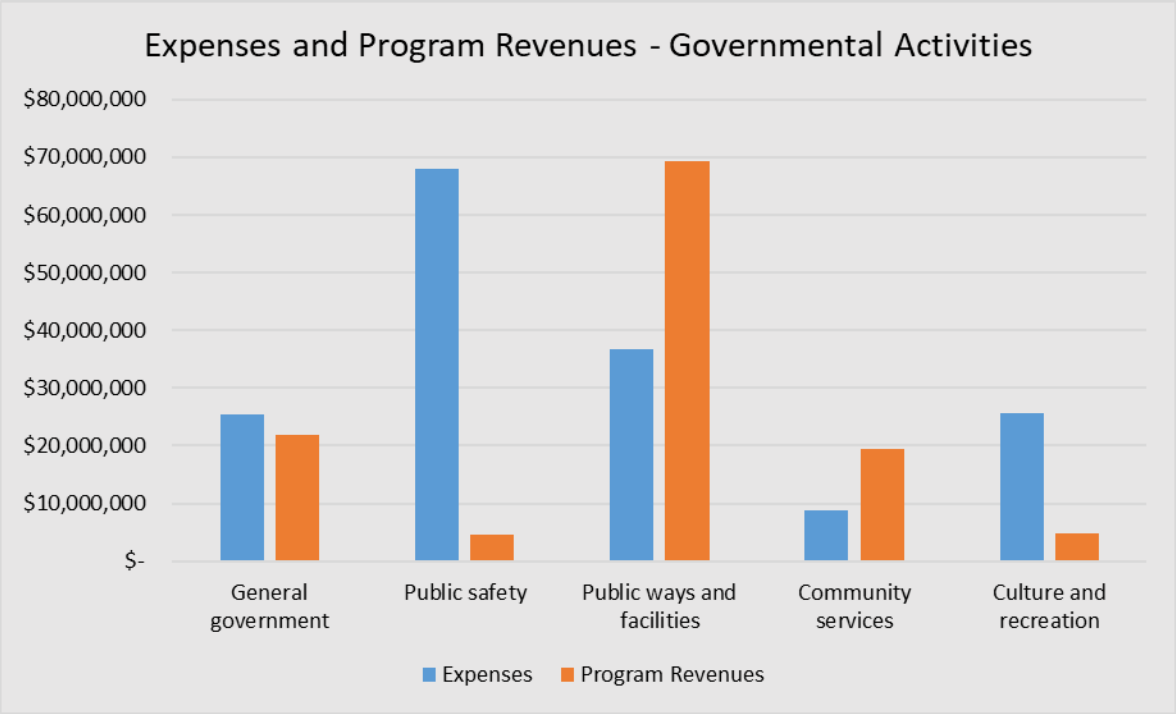
	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Expenses						
General government	25,362,364	27,557,788	-	-	25,362,364	27,557,788
Public safety	67,966,243	60,464,040	-	-	67,966,243	60,464,040
Public ways and facilities	36,651,557	36,428,359	-	-	36,651,557	36,428,359
Community services	8,698,359	8,584,405	-	-	8,698,359	8,584,405
Culture and recreation	25,696,796	22,759,801	-	-	25,696,796	22,759,801
Interest and fiscal charges	8,059,464	6,228,317	-	-	8,059,464	6,228,317
Water	-	-	20,451,080	19,616,845	20,451,080	19,616,845
Wastewater	-	-	7,781,909	10,284,019	7,781,909	10,284,019
Solid waste	-	-	21,761,814	19,908,340	21,761,814	19,908,340
Facilities augmentation	-	-	-	60,424	-	60,424
Total expenses	172,434,783	162,022,710	49,994,803	49,869,628	222,429,586	211,892,338
Increase/decrease in net position before transfers and extraordinary item	30,316,049	40,471,029	40,452,098	- 25,415,879	70,768,147	65,886,908
Transfers	3,826,574	3,197,412	(3,826,574)	(3,197,412)	-	-
Change in net position	34,142,623	43,668,441	36,625,524	22,218,467	70,768,147	65,886,908
Net position, beginning of year	430,265,282	382,621,789	229,224,845	207,405,351	659,490,127	590,027,140
Net position, end of year	$ 464,407,905	$ 426,290,230	$ 265,850,369	$ 229,623,818	$ 730,258,274	$ 655,914,048

Governmental activities: The City's governmental activities rely on several sources of revenue to finance ongoing operations. Charges for Services and Property and Sales Taxes comprised the largest revenue source for the City followed by Capital Grants and Contributions. Charges for Services are revenues that arise from charges to customers or applicants who purchase, use, or directly benefit from the goods, services, or privileges provided. Examples of the types of services that fall under this category include building licenses and permits, business licenses, impact fees and park and recreation fees. Capital Grants and Contributions are monies received from parties outside the City and are generally restricted for use in capital activity.

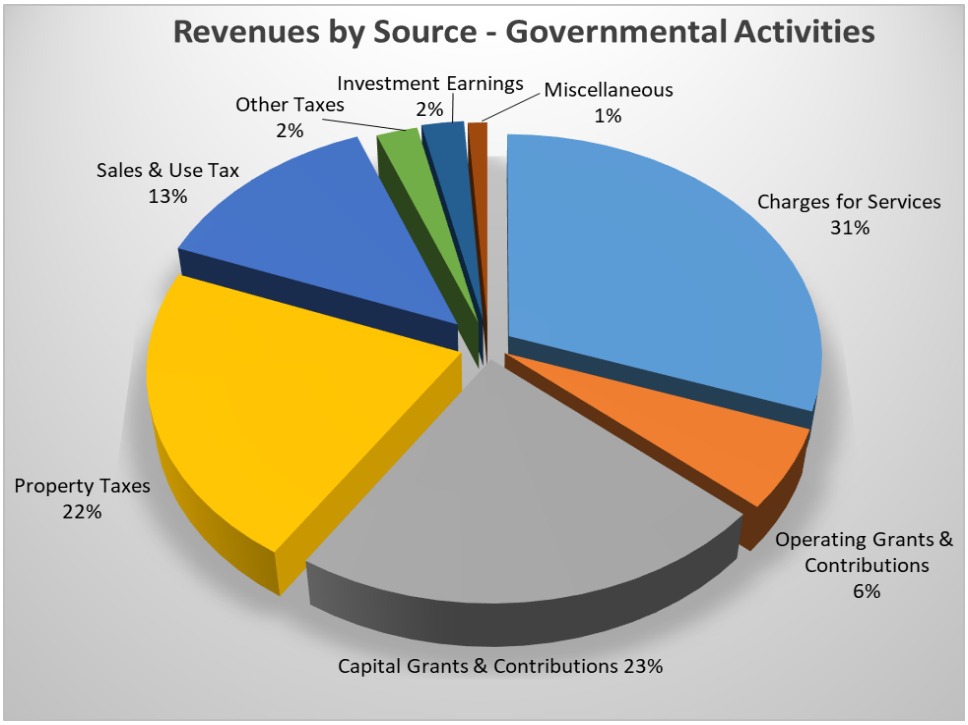
At the end of FY 2025, total revenues for the governmental activities, excluding transfers from the business-type activities of $3.8 million, was $202,750,832, an increase of approximately $257k from the previous year mostly due to increases in Capital Grants and Property Tax revenue offset by decreases in Charges for Services and Investment Earnings due to the GASB 72 adjustment. Expenses totaled $172,434,783, an increase of $10.4 million or 6% from the prior year. After transfers and special items, revenues exceeded expenses and thus governmental activities increased the City's net position by $34,142,623.

MANAGEMENT'S DISCUSSION AND ANALYSIS – (Continued)

Overall program revenues increased by approximately $4.9 million. General revenues saw an overall decrease of approximately $4.7 million. The following chart presents a comparison of expenses by function and the associated program revenues for governmental activities:

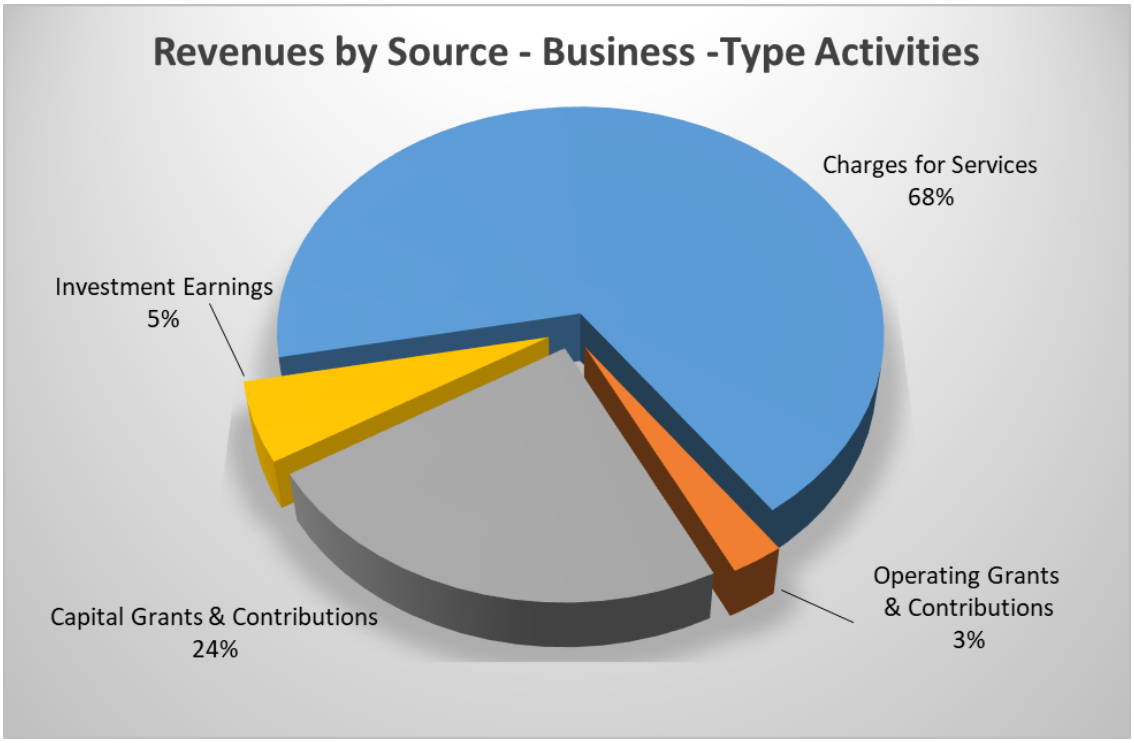


The chart below presents the percentage of total revenues by source for governmental activities.



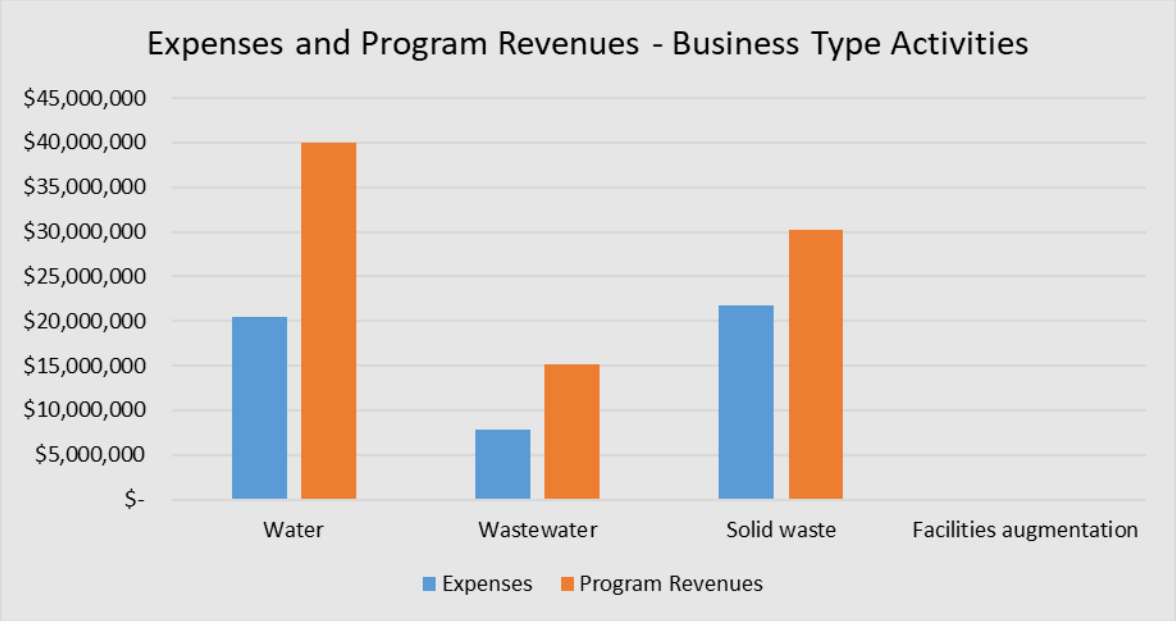
MANAGEMENT'S DISCUSSION AND ANALYSIS – (Continued)

Business-type activities: The City has four business-type activities: Water, Wastewater, Solid Waste, and Facilities Augmentation. In keeping with the intent of recovering all or a significant portion of their cost through user fees and charges, business-type activities reported Charges for Services as their largest source of revenues. Capital Grants and Contributions, as well as Operating Grants and Contributions, were the other revenue sources. Capital Grants and Contributions include revenues received from developers for capital infrastructure.



Business-type activities increased the City's net position by $36,625,524. At the end of FY 2025, business-type activities reported total revenues, excluding transfers in from governmental activities, of $90,446,901, an increase of $15.2 million from the prior year. The total expenses amounted to $49,994,803, which reflects a minimal increase of $125K compared to the previous year. The program revenues (Charges for Services, Operating Grants and Contributions, and Capital Grants and Contributions) financed the majority of expenses recorded for the business-type activities. Other factors concerning the finances of the City's five enterprise funds are discussed in the Proprietary Funds section of the "Financial Analysis of the City's Funds."

The following chart shows expenses by function and the associated program revenues for the business-type activities.



FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier the City uses **fund accounting** to ensure and demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Governmental funds: The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of resources that are available for spending. Such information is useful in assessing the City's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. Types of governmental funds reported by the City include the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds and Permanent Funds.

At the end of the current fiscal year, the City's governmental funds reported combined fund balances of $442,676,071 an increase of $49,389,805 during FY 2025. The increase is mostly due to activity in the Transportation Improvement Capital Fund, Folsom Ranch Financing Authority related to bond issuances and related GASB 72 adjustments. Of the total fund balance, $25,167,804 (5.7%) of this total amount constitutes *unassigned fund balance*, which is available for spending at the City's discretion. The remainder of the balance is *nonspendable, restricted, committed or assigned* to indicate that it is *not* available for new spending. Refer to Note 12 in the basic financial statements for a detailed breakout of fund balance within the five categories.

Revenues and other financing sources for governmental funds totaled approximately $211.1 million for the fiscal year ended June 30, 2025, which represents an increase of 2% from the

fiscal year ended June 30, 2024. The increase is mostly due to new bond issuance. Expenditures and other financing uses for governmental functions totaled $161.7 million, an increase of 2% from the prior year.

Comparative Analysis of Changes in Fund Balances

The following schedule presents a summary of revenues and other financing sources, expenditures and other financing uses, and the net changes in fund balances for the governmental funds for the current and previous fiscal years.

GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Year Ended June 30, 2025

	Revenues and Other Financing Sources		Expenditures and Other Financing Uses		Net Change in Fund Balances	
	2025	2024	2025	2024	2025	2024
General Fund	$ 123,927,462	$ 119,239,543	$ 126,652,342	$ 115,609,504	$ (2,724,880)	$ 3,630,039
Folsom Housing - Special Revenue Fund	6,014,477	6,721,058	504,982	496,704	5,509,495	6,224,354
Folsom Public Financing Authority	527,125	1,166,236	3,983,195	4,047,233	(3,456,070)	(2,880,997)
Folsom Ranch Financing Authority	39,137,626	18,838,144	8,212,599	6,729,165	30,925,027	12,108,979
FPA Capital Improvement	11,108,117	17,292,150	8,967,587	13,126,238	2,140,530	4,165,912
Transportation Improvement Fund	10,877,633	18,901,090	4,136,027	7,005,835	6,741,606	11,895,255
Other Governmental Funds	19,521,574	24,306,217	9,267,477	11,039,590	10,254,097	13,266,627
Total	$ 211,114,014	$ 206,464,438	$ 161,724,209	$ 158,054,269	$ 49,389,805	$48,410,169

In the governmental funds, expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met and when the revenue is measurable and available. As expenditures increase, revenues increase proportionately, subject to availability. In addition to the effects of expenditure-driven grants, the following information provides significant reasons for the change in fund balance.

Analysis of Major Governmental Funds

General Fund

The General Fund is the primary operating fund of the City. At the end of FY 2025 there was a decrease in fund balance of $2.7 million which resulted in a nonspendable fund balance of $1.6 million, an assigned fund balance of $3.8 million, restricted amount of $900k and unassigned fund balance of $25.3 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 20% of total General Fund expenditures and transfers out of $126,652,342 while total fund balance represents 25% of that same amount.

General Fund revenues of $117.6 million were up $2.9 million or 2.5% higher than FY 2024 revenues of $114.7 million. The table below provides a revenue comparison between FY 2025 versus FY 2024.

MANAGEMENT'S DISCUSSION AND ANALYSIS – (Continued)

	2025	2024	$ Change	% Change
Property taxes	$ 43,965,065	$ 41,045,572	$ 2,919,493	7.1%
Sales & use taxes	26,938,575	27,636,132	(697,557)	-2.5%
Transient occupancy	2,598,048	2,521,841	76,207	3.0%
Real Property transfer	878,847	797,839	81,008	10.2%
Other	1,251,060	1,207,483	43,577	3.6%
Licenses and permits	3,885,168	4,977,444	(1,092,276)	-21.9%
Vehicle license fees	10,421,709	9,829,629	592,080	6.0%
Intergovernmental	3,402,954	4,195,514	(792,560)	-18.9%
Charges for current services	20,828,022	18,125,595	2,702,427	14.9%
Fines and forfeitures	150,269	207,365	(57,096)	-27.5%
Interest	2,508,275	2,891,036	(382,761)	-13.2%
Miscellaneous	739,205	1,276,153	(536,948)	-42.1%
Total	$ 117,567,197	$ 114,711,603	$ 2,855,594	2.5%

Property tax revenues increased 7.1% over the prior fiscal year, due to increasing home value. Charges for current services revenue increased $2.7 million or 14.9% over last year mostly due to increased engineering inspection fees and increased emergency medical service fees. Vehicle license fees increased $592K or 6% over the last year.

General fund expenditures of $123,087,357 excluding transfers out, increased by $7.9 million or 6.8% over prior year expenditures of $115,222,380. This is due to increased spending across most functions due to increase in costs for services.

Expenditures	2025	2024	$ variance	% variance
General government	**$ 20,732,237**	$19,458,822	$ 1,273,415	6.5%
Public safety	**59,119,899**	54,648,543	4,471,356	8.2%
Public ways and facilities	**8,353,401**	7,846,599	506,802	6.5%
Community services	**7,897,809**	8,601,555	(703,746)	-8.2%
Culture and recreation	**19,558,374**	18,935,103	623,271	3.3%
Capital Outlay	**6,583,345**	4,962,482	1,620,863	32.7%
Debt service principal payments	**721,244**	765,047	(43,803)	-5.7%
Debt Service - Interest + Fiscal Change	**121,048**	4,229	116,819	2762.3%
Total	**$ 123,087,357**	$115,222,380	$ 7,864,977	6.8%

The following shows the ending and net change in fund balance for governmental funds for the current and previous year.

Comparative Fund Balance - Governmental Funds

	2025	2024	Net Change
General Fund	$ 31,669,517	$ 34,394,397	$ (2,724,880)
Folsom Housing - Special Revenue Fund	53,766,116	48,256,621	5,509,495
Folsom Public Financing Authority	25,214,332	28,670,402	(3,456,070)
Folsom Ranch Financing Authority	170,413,935	139,488,908	30,925,027
FPA Capital Improvement	45,456,930	43,316,400	2,140,530
Transportation Improvement Fund	43,996,058	37,254,452	6,741,606
Other Governmental Funds	72,159,183	61,905,086	10,254,097
Total	$ 442,676,071	$ 393,286,266	$ 49,389,805

Folsom Housing Special Revenue Fund

The Folsom Housing Special Revenue Fund was created in FY 2012 after the City elected to retain the Housing function of the former RDA. This fund accounts for the Housing activities of the City that were previously accounted for in the Redevelopment Special Revenue Fund. For FY 2025, the fund reported revenues of $6 million and expenditures / transfers of $505k, increasing fund balance by $5.5 million.

Folsom Public Financing Authority Debt Service Fund

The Folsom Public Financing Authority's (FPFA) governmental debt service fund provides information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Authority's financing requirements. The Authority's governmental debt service fund balance decreased $3.5 million during 2025.

Revenues for FPFA's governmental functions overall totaled $527k in FY 2025, and represent a decrease of $639k in comparison with the prior fiscal year. This is mostly due to investment earnings related to GASB 72 adjustments. Expenditures for governmental functions, totaling $4 million, are consistent with the prior fiscal year. For additional information please refer to Note 9 of this report and the separately issued financial statements.

Folsom Ranch Financing Authority Debt Service Fund

The Folsom Ranch Financing Authority's (FRFA) governmental debt service fund provides information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Authority's financing requirements. The Authority's governmental debt service fund balance increased $30.9 million during 2025. This increase was mostly due to the new bond issuance of $37.4 million, offset by a decrease in investment earnings related to GASB 72 adjustments.

Revenues for FRFA's governmental functions overall totaled ($595k) in FY 2025, and represent a decrease of $8.5 million in comparison with the prior fiscal year. This is mostly due to the investment earnings related to GASB 72 adjustments. Expenditures for governmental functions, totaling $8.2 million, increased by $1.5 million from the prior fiscal year. For additional information please refer to Note 9 of this report and the separately issued financial statements.

Transportation Improvement Capital Projects Fund

The Transportation Improvement Capital Projects Fund is used to account for long-term major road projects financed through developer mitigation charges and Measure A funding. Expenditures and transfers in the Transportation Improvement Capital Projects Fund were $4.1 million in fiscal year 2025, a decrease of $2.9 million from the prior fiscal year.

FPA Capital Improvement Fund

The FPA Capital Improvement Fund is used to account for general capital facilities, library, municipal services center, police, fire, parks, and trails projects in the Folsom Plan Area financed from the collection of Impact fees. Revenues were $11.1 million in fiscal year 2025.

Expenditures and transfers in the FPA Capital Improvement Fund were $9 million in fiscal year 2025.

Proprietary Funds

Water Fund

Net position of the Water Fund increased $20.5 million in fiscal year 2025. Operating revenue for fiscal year 2025 was $19.5 million, a decrease of $1.1 million due to unfavorable water usage levels throughout the year. Operating expenses increased $881K to $20.1 million. Net transfers were $1.1 million, an increase of $186K from prior year levels. As of June 30, 2025, the fund's net position was $149.7 million, of which $128.2 million was the net investment in capital assets, while the remaining $21.5 million was unrestricted.

Wastewater Fund

Operating revenues were at $12.5 million, an increase of $421k from the prior year. This increase is mostly due to an increase in customers in the Folsom Plan Area in fiscal year 2025. Expenses were at $7.8 million, a decrease of $2.5 million from the prior year. The net result was operating income of $4.7 million. Other items which affected net position were capital contributions of $2.5 million and other non-operating revenue of $1.7 million. The total increase to net position in fiscal year 2025 was $8.1 million, leaving a balance of $92.9 million. As of June 30, 2025, of the Fund's net position, $72.9 million was the net investment in capital assets, and the remaining $20 million was unrestricted.

Solid Waste Fund

Operating revenues were at $29.5 million, an increase of $2.4 million from the prior year. This increase is mostly due to a rate increase that occurred in July 2024. Operating expenses were at $21.8 million, an increase of $1.9 million from the prior year. The net result was operating income of $7.8 million. The total increase to net position in FY 2025 was $8.1 million, leaving a balance of $23.3 million. As of June 30, 2025, of the Fund's net position, $8.5 million was the net investment in capital assets, and the remaining $14.8 million was unrestricted.

The following schedule presents a summary of operating and nonoperating revenues, capital contributions and transfers, operating and nonoperating expenses and transfers, and the net change in net position for the proprietary funds for the current and previous fiscal years.

	Operating Revenues, Nonoperating Revenues, Capital Contributions & Transfers		Operating Expenses, Nonoperating Expenses & Transfers		Net Change in Net Position	
	2025	2024	2025	2024	2025	2024
Water	$ 42,000,086	$ 28,971,940	$ 21,505,033	$ 20,559,968	$20,495,053	$ 8,411,972
Wastewater	16,668,137	16,622,318	8,606,888	10,991,549	8,061,249	5,630,769
Solid Waste	31,776,948	29,763,610	23,708,990	21,530,506	8,067,958	8,233,104
Other Enterprise Funds	1,730	3,196	466	60,574	1,264	(57,378)
Total	$ 90,446,901	$ 75,361,064	$ 53,821,377	$ 53,142,597	$36,625,524	$22,218,467

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the City Council revised the City budget to adjust appropriations for use of prior year department carryover.

The Council has a policy of including a 1% contingency line item in the Annual Budget. As in years past, the FY 2025 budget includes this line item. This contingency amount is to be used

for unforeseen transactions such as revenue shortfalls, required over expenditure of the budget, emergency events, and any authorized but unbudgeted activities.

Revenues were $117.6 million or 100% of budgeted amounts. Total revenues were aligned with the budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets:

The City's investment in capital assets for its governmental and business-type activities grew as of June 30, 2025, and amounted to $656.9 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, vehicles and equipment construction in progress, and intangible assets. The total increase in the City's capital assets for the current fiscal year was 7.8%, as shown in the following table. Capital assets for the governmental and business-type activities are presented below to illustrate the changes from the prior year:

Capital assets
(Net of Depreciation)
June 30, 2025

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	**$ 19,691,947**	$19,691,947	**$ 815,270**	$815,270	**$ 20,507,217**	$ 20,507,217
Construction in progress	**3,872,844**	15,227,473	**9,212,581**	14,208,931	**13,085,425**	29,436,405
Buildings	**38,163,432**	29,768,250	**349,568**	370,695	**38,513,000**	30,138,945
Improvements	**367,342,807**	337,773,976	**197,174,463**	173,008,252	**564,517,270**	510,782,228
Equipment	**5,375,277**	4,772,752	**12,485,031**	11,141,336	**17,860,308**	15,914,088
Intangible Asset	**2,418,877**	2,703,349	**-**	40,600	**2,418,877**	2,743,949
Total capital assets	**$ 436,865,184**	$409,937,747	**$ 220,036,913**	$199,585,084	**$ 656,902,097**	$ 609,522,831

This year's major capital asset additions included the following:

- Equipment purchases of $7 million for various vehicles and machinery
- Construction expenditures of $10.6 million for Fire Station # 34
- Construction expenditures of $9.7 million FPA Prospector Park additions
- Construction expenditures of $6.7 million for Sewer Evaluation & Capacity Plan on Folsom Blvd
- Water infrastructure improvements of $6.6 million for the Folsom Plan Area
- Construction expenditures of $2.7 million for the Natoma Street Police Department

Additional information on the City's capital assets can be found in Note 6 of this report.

Long-term Liabilities

As of June 30, 2025, the City had $218,528,240 of outstanding long-term liabilities related to governmental activities and $12,046,784 of long-term liabilities related to business-type activities, for a total of $230,575,024. The City's total long-term liabilities increased by $32.7 million compared to the prior year, or 16.5%. During the year, $8 million of long-term debt was retired, offset by an addition of $37.4 million of revenue bonds, $1.1 million of subscription-based information technology arrangements (SBITAs), and $2.3 million in issuance discounts/premiums. The City's liabilities are in the form of general obligation bonds, certificates of participation, revenue bonds, long-term lease obligations, capital lease obligations,

compensated absences, long term loans, SBITAs, and deferred amounts for issuance discounts, premiums and refundings.

The following table summarizes the City's long-term liabilities at June 30, 2025:

LONG-TERM LIABILITIES
June 30, 2025

	Governmental Activities		Business-type Activities		Total	
	2025	2024 (restated)	2025	2024 (restated)	2025	2024 (restated)
Revenue bonds	**$ 172,920,000**	$ 136,705,000	**$ 3,865,000**	$ 4,745,000	**$ 176,785,000**	$ 141,450,000
Notes from direct borrowings and direct placements	**26,090,000**	29,090,000	**6,512,000**	7,176,000	**32,602,000**	36,266,000
City Hall & Fire Station Lease Obligation	**420,692**	622,815	**-**	-	**420,692**	622,815
Capital lease obligations	**-**	45,996	**-**	32,445	**-**	78,441
SBITA payables	**2,276,234**	2,511,329	**-**	-	**2,276,234**	2,511,329
Compensated absences	**6,722,066**	7,006,545	**1,214,701**	1,144,489	**7,936,767**	8,151,034
Less: Discounts/premiums	**10,099,248**	8,253,424	**455,083**	568,834	**10,554,331**	8,822,258
Total	**$ 218,528,240**	$ 184,235,109	**$ 12,046,784**	$ 13,666,768	**$ 230,575,024**	$ 197,901,877

Please refer to Note 9 in the Notes to the Basic Financial Statements for more detailed information on long-term liability activity of the City.

Credit Rating

As of June 30, 2025 the City's Water Bonds are rated AA/Stable by Standard & Poor's.

The City typically opted to purchase bond insurance from monoline insurers to enhance its credit rating to AAA. A bond insurance policy guarantees payment of principal and interest on bonds due for payment should the City fail to make a bond payment. With the financial crisis of 2008, many monoline insurers were downgraded, making the purchase of such insurance less advantageous

A large portion of the City's financings have been through the issuance of special assessment district debt. These district bonds, issued per the Mello-Roos Community Facilities act of 1982 and the Marks-Roos Local Bond Pooling Act of 1985, are land secured financings where developments are not yet completed at the time of issuance, and are therefore not rated at the time of the original issuance. However, as these individual developments have matured, many of these financings within the City have been refunded and have subsequently received ratings.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Economic Factors

Current economic projections project slowing economic growth as the Federal Reserve works to tame inflation. The City's focus remains on maintaining a prudent reserve balance and addressing deferred maintenance, while facing continued budget constraints. These constraints include:

- The trend of sales tax growth flattening.
- Rising costs for both operational expenses such as contracts and supplies as well as increased employee wages and benefits costs.

Next Year's Budget

The City closed the fiscal year with a total General Fund balance of $31,669,517, and an unassigned fund balance of $25,335,749, or 20% of expenditures. Revenue growth in coming years is expected to be slow and City management will continue to monitor the General Fund's position and report to Council on a quarterly basis.

The General Fund budget for FY 2025-26 appropriates approximately $123 million, consistent with the prior year final expenditures. General Fund revenue for FY 2025-26 is projected to be $120 million, approximately a $4.6 million increase from FY 2025. Management's efforts will focus on closely monitoring expenses and utilizing existing resources as efficiently and effectively as possible.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances. We hope that the preceding information has provided you with a general overview of the City's overall financial status. For questions or comments concerning any of the information provided in this report or requests for additional financial information should be addressed to the Chief Financial Officer, 50 Natoma Street, Folsom, CA 95630, (916) 461-6000 or visit the City's website at www.folsom.ca.us.

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BASIC FINANCIAL STATEMENTS

CITY OF
FOLSOM
DISTINCTIVE BY NATURE

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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CITY OF FOLSOM, CALIFORNIA

STATEMENT OF NET POSITION
JUNE 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Cash and investments	$ 240,848,070	$ 95,053,297	$ 335,901,367
Receivables, net of allowances for uncollectibles	64,363,596	7,756,442	72,120,038
Due from other governments	3,300,062	4,932	3,304,994
Inventory	541,520	-	541,520
Prepaids	1,001,253	-	1,001,253
Deposits	3,027,693	-	3,027,693
Restricted assets - cash and investments	557,300	526	557,826
Investments held in trust	195,483,724	-	195,483,724
Capital assets, net of accumulated depreciation:			
Nondepreciable	23,564,791	10,027,851	33,592,642
Depreciable	413,300,393	210,009,062	623,309,455
Total assets	945,988,402	322,852,110	1,268,840,512
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred outflows related to pensions	36,693,334	7,399,193	44,092,527
Deferred outflows related to OPEB	7,678,889	798,667	8,477,556
Deferred amounts on refunding	-	390,999	390,999
Total deferred outflows of resources	44,372,223	8,588,859	52,961,082
LIABILITIES:			
Accounts payable	6,548,354	2,266,601	8,814,955
Wages payable	3,814,286	622,971	4,437,257
Interest payable	3,125,574	22,418	3,147,992
Due to other governments	-	4,861,423	4,861,423
Unearned revenue	22,409,370	3,407,734	25,817,104
Deposit payable	289,554	-	289,554
Long-term liabilities (due within one year):			
Other long-term liabilities due within one year	9,643,778	1,781,387	11,425,165
Long-term liabilities (due in more one year):			
Net pension liability	165,343,300	33,408,715	198,752,015
Net other postemployment benefits (OPEB) liability	93,237,755	8,705,977	101,943,732
Other long-term liabilities due in more than one year	208,884,462	10,265,397	219,149,859
Total liabilities	513,296,433	65,342,623	578,639,056
DEFERRED INFLOWS OF RESOURCES:			
Deferred inflows related to pensions	39,771	-	39,771
Deferred inflows related to OPEB	1,635,747	247,977	1,883,724
Deferred inflows related to leases	10,980,769	-	10,980,769
Total deferred inflows of resources	12,656,287	247,977	12,904,264
NET POSITION:			
Net investment in capital assets	434,168,258	209,595,829	643,764,087
Restricted for:			
Nonexpendable: Wetlands/Open space	499,531	-	499,531
Capital Projects	78,133,102	-	78,133,102
Debt service	197,451,919	-	197,451,919
Low and moderate income housing	53,923,445	-	53,923,445
Transportation/streets	11,713,515	-	11,713,515
Lighting and landscape assessment districts	11,098,177	-	11,098,177
Other Special Revenue	1,455,133	-	1,455,133
Unrestricted	(324,035,175)	56,254,540	(267,780,635)
Total net position	$ 464,407,905	$ 265,850,369	$ 730,258,274

The notes to the basic financial statements are an integral part of this statement.

CITY OF FOLSOM, CALIFORNIA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental activities:				
General government	$ 25,362,364	$ 11,944,618	$ 966,010	$ 9,033,553
Public safety	67,966,243	4,270,554	327,853	-
Public ways and facilities	36,651,557	21,593,535	10,737,655	37,074,277
Community services	8,698,359	19,340,036	6,305	-
Culture and recreation	25,696,796	4,531,067	-	237,293
Interest on long-term debt	8,059,464	-	-	-
Total governmental activities	172,434,783	61,679,810	12,037,823	46,345,123
Business-type activities:				
Water	20,451,080	19,541,616	1,528,344	18,952,753
Wastewater	7,781,909	12,507,788	75,036	2,504,794
Solid Waste	21,761,814	29,522,830	730,405	-
Total business-type activities	49,994,803	61,572,234	2,333,785	21,457,547
TOTAL	$ 222,429,586	$ 123,252,044	$ 14,371,608	$ 67,802,670
GENERAL REVENUES:				
Taxes:				
Property				
Sales and use				
Other				
Investment earnings (loss)				
Miscellaneous				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position, beginning of year				
Restatements				
Net position, beginning of year, as restated				
Net position, end of year				

The notes to the basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	**Business-Type Activities**	**Total**	
			PRIMARY GOVERNMENT:
			Governmental activities:
$ (3,418,183)	$ -	$ (3,418,183)	General government
(63,367,836)	-	(63,367,836)	Public safety
32,753,910	-	32,753,910	Public ways and facilities
10,647,982	-	10,647,982	Community services
(20,928,436)	-	(20,928,436)	Culture and recreation
(8,059,464)	-	(8,059,464)	Interest and fiscal charges
(52,372,027)	-	(52,372,027)	Total governmental activities
			Business-type activities:
-	19,571,633	19,571,633	Water
-	7,305,709	7,305,709	Wastewater
-	8,491,421	8,491,421	Solid Waste
-	35,368,763	35,368,763	Total business-type activities
(52,372,027)	35,368,763	(17,003,264)	**TOTAL**
			GENERAL REVENUES:
			Taxes:
43,965,065	-	43,965,065	Property
26,938,575	-	26,938,575	Sales and use
4,727,955	-	4,727,955	Other
4,844,082	5,083,335	9,927,417	Investment earnings (loss)
2,212,399	-	2,212,399	Miscellaneous
3,826,574	(3,826,574)	-	**Transfers**
86,514,650	1,256,761	87,771,411	**Total general revenues and transfers**
34,142,623	36,625,524	70,768,147	**Change in net position**
426,290,230	229,623,818	655,914,048	Net position, beginning of year
3,975,052	(398,973)	3,576,079	Restatements
430,265,282	229,224,845	659,490,127	Net position, beginning of year, as restated
$ 464,407,905	$ 265,850,369	$ 730,258,274	**Net position, end of year**

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FUND FINANCIAL STATEMENTS

Governmental Fund Financial Statements

Proprietary Fund Financial Statements

Fiduciary Fund Financial Statements

CITY OF FOLSOM, CALIFORNIA

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2025

	General Fund	Folsom Housing Special Revenue Fund	Folsom Public Financing Authority Debt Service Fund	Folsom Ranch Financing Authority Debt Service Fund
ASSETS				
Cash and cash equivalents	$ 50,150,793	$ 23,855,591	$ 141,962	$ 1
Cash with fiscal agent	-	-	1,331	-
Receivables, net	19,181,024	36,132,979	1,249	-
Insurance deposits	4,824	-	-	-
Due from other funds	105,047	-	-	-
Prepaids	1,001,253	-	-	-
Due from other governments	2,546,474	-	-	-
Inventory	541,520	-	-	-
Investments held in trust	-	-	25,069,790	170,413,934
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Total assets	$ 73,530,935	$ 59,988,570	$ 25,214,332	$ 170,413,935
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 4,942,223	$ 23,857	$ -	$ -
Wages payable	2,977,368	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	1,040,452	-	-	-
Unearned revenue	21,918,349	-	-	-
Deposits payable	2,257	-	-	-
Total liabilities	30,880,649	23,857	-	-
Deferred Inflows of Resources				
Deferred inflows related to leases	10,980,769	-	-	-
Deferred inflows -unavailable revenue	-	6,198,597	-	-
Total deferred inflows of resources	10,980,769	6,198,597	-	-
Fund Balances:				
Nonspendable	1,547,597	-	-	-
Restricted	940,579	53,766,116	25,214,332	170,413,935
Committed	-	-	-	-
Assigned	3,845,592	-	-	-
Unassigned	25,335,749	-	-	-
Total fund balances	31,669,517	53,766,116	25,214,332	170,413,935
Total liabilities, deferred inflows of resources and fund balances	$ 73,530,935	$ 59,988,570	$ 25,214,332	$ 170,413,935

See accompanying Notes to Basic Financial Statements.

Transportation Improvement Capital Projects Fund	FPA Capital Improvement	Nonmajor Governmental Funds	Total Governmental Funds	
				ASSETS
$ 42,911,998	$ 43,715,432	$ 66,762,490	$ 227,538,267	Cash and cash equivalents
-	-	230,117	231,448	Cash with fiscal agent
1,121,683	625,410	7,130,354	64,192,699	Receivables, Net
-	1,483,747	-	1,488,571	Insurance deposits
-	-	-	105,047	Due from other funds
-	-	-	1,001,253	Prepaids
-	-	753,588	3,300,062	Due from other governments
-	-	-	541,520	Inventory
-	-	-	195,483,724	Investments held in trust
				Restricted assets:
205,000	-	352,300	557,300	Cash and cash equivalents
$ 44,238,681	$ 45,824,589	$ 75,228,849	$ 494,439,891	Total assets
				LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES
				Liabilities:
$ 242,623	$ 367,659	$ 886,424	$ 6,462,786	Accounts payable
-	-	-	2,977,368	Wages payable
-	-	76,490	76,490	Due to other funds
-	-	-	1,040,452	Advances from other funds
-	-	491,021	22,409,370	Unearned revenue
-	-	287,297	289,554	Deposits payable
242,623	367,659	1,741,232	33,256,020	Total liabilities
				Deferred Inflows of Resources
-	-	-	10,980,769	Deferred inflows related to leases
-	-	1,328,434	7,527,031	Deferred inflows -unavailable revenue
-	-	1,328,434	18,507,800	Total deferred inflows of resources
				Fund Balances:
-	-	499,531	2,047,128	Nonspendable
43,996,058	45,456,930	61,393,529	401,181,479	Restricted
-	-	10,434,068	10,434,068	Committed
-	-	-	3,845,592	Assigned
-	-	(167,945)	25,167,804	Unassigned
43,996,058	45,456,930	72,159,183	442,676,071	Total fund balances
$ 44,238,681	$ 45,824,589	$ 75,228,849	$ 494,439,891	Total liabilities, deferred inflows of resources and fund balances

CITY OF FOLSOM, CALIFORNIA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION JUNE 30, 2025

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - total governmental funds	$	442,676,071
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the Governmental Funds' balance sheet		
Nondepreciable capital assets		23,564,791
Depreciable capital assets, net		413,300,393
Deferred outflows - amount related to pensions		36,693,334
Deferred outflows - amount related to OPEB		7,678,889
Unavailable revenue recorded in the fund financial statements resulting from activities in which revenues were earned but funds were not available are reclassified as revenues in the Government-Wide Financial Statements.		7,527,031
Net unmatured long-term debt (excluding SBITA)		(209,529,940)
Certain accrued liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds as follows:		
Compensated absences		(6,722,066)
Net post-employment benefit liability (OPEB)		(93,237,755)
Net pension liability		(165,343,300)
Subscription Payable		(2,276,234)
Interest Payable		(3,125,574)
Deferred inflows - amount related to pensions		(39,771)
Deferred inflows - amount related to OPEB		(1,635,747)
Internal service funds are used by management to charge the costs of fleet management, management information services, facilities costs, and insurance, to individual funds. The assets and liabilities of the Internal Service Funds are included in the governmental activities in the Government-Wide Statement of Net Position.		14,877,783
Net position of governmental activities	$	464,407,905

See accompanying Notes to Basic Financial Statements.

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CITY OF FOLSOM, CALIFORNIA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2025

	General Fund	Folsom Housing Special Revenue Fund	Folsom Public Financing Authority Debt Service Fund	Folsom Ranch Financing Authority Debt Service Fund
REVENUES:				
Taxes:				
Property tax	$ 43,965,065	$ -	$ -	$ -
Sales and use tax	26,938,575	-	-	-
Transient occupancy tax	2,598,048	-	-	-
Real property transfer	878,847	-	-	-
Other taxes	1,251,060	-	-	-
License and permits	3,885,168	-	-	-
Vehicle license fees	10,421,709	-	-	-
Intergovernmental	3,402,954	801,691	983,195	6,987,599
Charges for current services	20,828,022	32,874	-	-
Fines and forfeitures	150,269	3,845,010	-	-
Assessment collections	-	-	-	-
Investment income (loss)	2,508,275	1,326,089	(456,070)	(7,582,419)
Miscellaneous	739,205	8,813	-	-
Total revenues	117,567,197	6,014,477	527,125	(594,820)
EXPENDITURES:				
Current:				
General government	20,732,237	492,919	-	-
Public safety	59,119,899	-	-	-
Public ways and facilities	8,353,401	-	-	-
Community services	7,897,809	-	-	-
Culture and recreation	19,558,374	-	-	-
Capital outlay	6,583,345	-	-	-
Debt service:				
Principal payments	721,244	-	3,202,123	1,225,000
Interest and fiscal charges	121,048	-	781,072	6,987,599
Total expenditures	123,087,357	492,919	3,983,195	8,212,599
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,520,160)	5,521,558	(3,456,070)	(8,807,419)
OTHER FINANCING SOURCES (USES):				
Bond issuance-principal	-	-	-	37,440,000
Bond issuance-premium	-	-	-	2,292,446
SBITA proceeds	1,105,365	-	-	-
Transfers in	5,254,900	-	-	-
Transfers out	(3,564,985)	(12,063)	-	-
Total other financing sources (uses)	2,795,280	(12,063)	-	39,732,446
NET CHANGE IN FUND BALANCES	(2,724,880)	5,509,495	(3,456,070)	30,925,027
FUND BALANCES, BEGINNING OF YEAR	34,394,397	48,256,621	28,670,402	139,488,908
FUND BALANCES, END OF YEAR	$ 31,669,517	$ 53,766,116	$ 25,214,332	$ 170,413,935

See accompanying Notes to Basic Financial Statements.

Transportation Improvement Capital Projects Fund	FPA Capital Improvement	Nonmajor Governmental Funds	Total Governmental Funds	
				REVENUES:
				Taxes:
$ -	$ -	$ -	$ 43,965,065	Property tax
-	-	-	26,938,575	Sales and use tax
-	-	-	2,598,048	Transient occupancy tax
-	-	-	878,847	Real property transfer
-	-	-	1,251,060	Other taxes
-	-	12,663	3,897,831	License and permits
-	-	-	10,421,709	Vehicle license fees
4,562,179	-	5,386,681	22,124,299	Intergovernmental
3,857,718	8,470,208	9,801,497	42,990,319	Charges for current services
-	-	216,913	4,212,192	Fines and forfeitures
-	-	246	246	Assessment collections
2,445,832	2,637,909	3,156,888	4,036,504	Investment income (loss)
11,904	-	105,098	865,020	Miscellaneous
10,877,633	11,108,117	18,679,986	164,179,715	Total revenues
				EXPENDITURES:
				Current:
-	230,384	397,495	21,853,035	General government
-	10,182	68,622	59,198,703	Public safety
1,219,108	460,784	6,159,987	16,193,280	Public ways and facilities
-	-	-	7,897,809	Community services
-	5,155	157,526	19,721,055	Culture and recreation
2,738,148	8,179,121	1,334,044	18,834,658	Capital outlay
				Debt service:
-	-	-	5,148,367	Principal payments
-	-	-	7,889,719	Interest and fiscal charges
3,957,256	8,885,626	8,117,674	156,736,626	Total expenditures
6,920,377	2,222,491	10,562,312	7,443,089	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
				OTHER FINANCING SOURCES (USES):
-	-	-	37,440,000	Bond issuance-principal
-	-	-	2,292,446	Bond issuance-premium
-	-	-	1,105,365	SBITA proceeds
-	-	841,588	6,096,488	Transfers in
(178,771)	(81,961)	(1,149,803)	(4,987,583)	Transfers out
(178,771)	(81,961)	(308,215)	41,946,716	Total other financing sources (uses)
6,741,606	2,140,530	10,254,097	49,389,805	NET CHANGE IN FUND BALANCES
37,254,452	43,316,400	61,905,086	393,286,266	FUND BALANCES, BEGINNING OF YEAR
$ 43,996,058	$ 45,456,930	$ 72,159,183	$ 442,676,071	FUND BALANCES, END OF YEAR

CITY OF FOLSOM, CALIFORNIA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2025

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds		$ 49,389,805
Governmental funds report capital outlay as expenditures. However, in the statement of activities the costs of these assets are allocated over their estimated useful lives and reported as depreciation expense. Capital outlays and depreciation expense are as follows:		
Capitalized capital outlays		17,299,300
Depreciation expense		(26,677,934)
(Loss)/Gain on disposal of capital assets		(5,501)
Governmental funds do not report contributed capital, whereas this revenue is reported in the Government-Wide Statement of Activities		36,311,572
Premiums, discounts, and other charges related to long-term debt are expended in the year of issuance by governmental funds. However, these costs are deferred and amortized in the statement of activities. This amount reflects the amortization of premiums, discounts, and other deferred charges.		481,220
Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, pension expense is measured as the change in net pension liability and the amortization of deferred outflows and inflows related to pensions. This amount represents the net change in pension related amounts.		(8,232,411)
Governmental funds report OPEB contributions as expenditures. However, in the Statement of Activities, OPEB expense is measured as the change in net OPEB liability and the amortization of deferred outflows and inflows related to OPEB. This amount represents the net change in OPEB related amounts.		(2,522,289)
Long-term debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Principal repayments on long term debt	5,182,477	
Change in compensated absences	284,479	
SBITA proceeds	(1,105,365)	
Issuance of long-term debt	(39,732,446)	
Change in accrued interest	(650,965)	(36,021,820)
Some receivables are deferred in the governmental funds because the amounts do not represent current financial resources that are recognized under the accrual basis in the statement of activities. This amount represents the change in deferred inflows of unavailable revenue and loans receivable.		1,659,114
Internal service funds are used by management to charge the costs of fleet management, management information services, facilities costs, and insurance, to individual funds. The net revenue (expense) of certain activities of the Internal Service Funds is reported with Governmental Activities.		2,461,567
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 34,142,623

See accompanying Notes to Basic Financial Statements.

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CITY OF FOLSOM, CALIFORNIA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2025

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	Water	Wastewater	Solid Waste
ASSETS			
Current Assets:			
Cash and cash equivalents	$ 35,844,504	$ 29,766,895	$ 29,392,827
Receivables, net of allowances	4,976,494	1,945,545	833,335
Due from other governments	-	4,932	-
Advances to other funds	-	-	-
Insurance deposits	-	-	-
Total current assets	40,820,998	31,717,372	30,226,162
Noncurrent Assets:			
Restricted assets:			
Cash with fiscal agent	526	-	-
Capital assets	232,487,447	110,333,152	24,037,035
Accumulated depreciation	(93,813,017)	(37,413,587)	(15,594,117)
Total noncurrent assets	138,674,956	72,919,565	8,442,918
Total assets	179,495,954	104,636,937	38,669,080
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pension	2,462,634	1,630,256	3,306,303
Deferred outflows related to OPEB	345,311	97,511	355,845
Deferred outflows related to refunding	390,999	-	-
Total deferred outflows of resources	3,198,944	1,727,767	3,662,148
LIABILITIES			
Current liabilities:			
Accounts payable	1,710,974	101,501	454,126
Wages payable	227,661	131,972	263,338
Interest Payable	22,418	-	-
Due to other funds	-	-	-
Due to other governments	-	4,861,423	-
Unearned revenue	3,407,162	(3,863)	4,435
Accrued compensated absences, payable within one year	90,185	35,393	71,809
Long term debt, due within one year	1,584,000	-	-
Total current liabilities	7,042,400	5,126,426	793,708
Noncurrent liabilities:			
Net pension liability	11,852,204	7,495,460	14,061,051
Accrued compensated absences, payable after one year	464,803	182,415	370,096
Net OPEB liability	4,297,704	647,723	3,760,550
Long-term debt, due after one year net of unamortized premiums/discounts	9,248,083	-	-
Total noncurrent liabilities	25,862,794	8,325,598	18,191,697
Total liabilities	32,905,194	13,452,024	18,985,405
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to OPEB	127,757	27,111	93,109
Total deferred inflows of resources	127,757	27,111	93,109
NET POSITION			
Net investment in capital assets	128,233,346	72,919,565	8,442,918
Unrestricted	21,428,601	19,966,004	14,809,796
Total net position (deficit)	$ 149,661,947	$ 92,885,569	$ 23,252,714

See accompanying Notes to Basic Financial Statements.

BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				
Other Non-major Enterprise Funds	Totals	Governmental Activities Internal Service Funds		
			ASSETS	
			Current Assets:	
$ 49,071	$ 95,053,297	$ 13,078,355	Cash and cash equivalents	
1,068	7,756,442	170,897	Receivables, net of allowances	
-	4,932	-	Due from other governments	
-	-	1,040,452	Advances to other funds	
-	-	1,539,122	Insurance deposits	
50,139	102,814,671	15,828,826	Total current assets	
			Noncurrent Assets:	
			Restricted assets:	
-	526	-	Cash with fiscal agent	
-	366,857,634	2,234,348	Capital assets	
-	(146,820,721)	(2,234,348)	Accumulated depreciation	
-	220,037,439	-	Total noncurrent assets	
50,139	322,852,110	15,828,826	Total assets	
			DEFERRED OUTFLOWS OF RESOURCES	
-	7,399,193	-	Deferred outflows related to pension	
-	798,667	-	Deferred outflows related to OPEB	
-	390,999	-	Deferred outflows related to refunding	
-	8,588,859	-	Total deferred outflows of resources	
			LIABILITIES	
			Current liabilities:	
-	2,266,601	85,568	Accounts payable	
-	622,971	836,918	Wages payable	
-	22,418	-	Interest Payable	
-	-	28,557	Due to other funds	
-	4,861,423	-	Due to other governments	
-	3,407,734	-	Unearned revenue	
-	197,387	-	Accrued compensated absences, payable within one year	
-	1,584,000	-	Long term debt, due within one year	
-	12,962,534	951,043	Total current liabilities	
			Noncurrent liabilities:	
-	33,408,715	-	Net pension liability	
-	1,017,314	-	Accrued compensated absences, payable after one year	
-	8,705,977	-	Net OPEB liability	
-	9,248,083	-	Long-term debt, due after one year net of unamortized premiums/discounts	
-	52,380,089	-	Total noncurrent liabilities	
-	65,342,623	951,043	Total liabilities	
			DEFERRED INFLOWS OF RESOURCES	
-	247,977	-	Deferred inflows related to OPEB	
-	247,977	-	Total deferred inflows of resources	
			NET POSITION	
-	209,595,829	-	Net investment in capital assets	
50,139	56,254,540	14,877,783	Unrestricted	
$ 50,139	$ 265,850,369	$ 14,877,783	Total net position (deficit)	

CITY OF FOLSOM, CALIFORNIA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	Water	Wastewater	Solid Waste
OPERATING REVENUES:			
Charges for services	$ 19,541,616	$ 12,507,788	$ 29,522,830
Total operating revenues	19,541,616	12,507,788	29,522,830
OPERATING EXPENSES:			
Employee services	7,353,973	4,100,208	9,196,409
Utilities	1,062,135	108,344	55,185
Supplies	2,021,099	283,240	1,493,420
Maintenance and operations	643,640	237,042	1,448,121
Contractual services	1,948,712	314,031	5,726,693
Depreciation	5,441,094	2,739,032	2,929,008
Other	1,634,694	-	912,914
Total operating expenses	20,105,347	7,781,897	21,761,750
OPERATING INCOME (LOSS)	(563,731)	4,725,891	7,761,080
NONOPERATING REVENUES (EXPENSES):			
Investment income	1,977,373	1,580,519	1,523,713
Interest expense	(345,733)	(12)	(64)
Other	1,323,926	-	289,071
Impact fees	204,418	75,036	367,825
Intergovernmental	-	-	73,509
Total nonoperating revenues (expenses)	3,159,984	1,655,543	2,254,054
Income before contributions and transfers	2,596,253	6,381,434	10,015,134
CONTRIBUTIONS AND TRANSFERS:			
Capital contributions	18,952,753	2,504,794	-
Transfers in	-	-	-
Transfers out	(1,053,953)	(824,979)	(1,947,176)
Total contributions and transfers	17,898,800	1,679,815	(1,947,176)
CHANGE IN NET POSITION	20,495,053	8,061,249	8,067,958
NET POSITION (DEFICIT), BEGINNING OF YEAR	129,384,540	84,914,422	15,275,981
RESTATEMENTS	(217,646)	(90,102)	(91,225)
NET POSITION (DEFICIT), BEGINNING OF YEAR, AS RESTATED	129,166,894	84,824,320	15,184,756
NET POSITION (DEFICIT), END OF YEAR	$ 149,661,947	$ 92,885,569	$ 23,252,714

See accompanying Notes to Basic Financial Statements.

BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			
Other Non-major Enterprise Funds	Totals	Governmental Activities Internal Service Funds	
			OPERATING REVENUES:
$ -	$ 61,572,234	$ 24,195,153	Charges for services
-	61,572,234	24,195,153	Total operating revenues
			OPERATING EXPENSES:
-	20,650,590	25,058,461	Employee services
-	1,225,664	-	Utilities
-	3,797,759	-	Supplies
-	2,328,803	-	Maintenance and operations
-	7,989,436	-	Contractual services
-	11,109,134	-	Depreciation
-	2,547,608	-	Other
-	49,648,994	25,058,461	Total operating expenses
-	11,923,240	(863,308)	OPERATING INCOME (LOSS)
			NONOPERATING REVENUES (EXPENSES):
1,730	5,083,335	444,934	Investment income
-	(345,809)	-	Interest expense
-	1,612,997	162,272	Other
-	647,279	-	Impact fees
-	73,509	-	Intergovernmental
1,730	7,071,311	607,206	Total nonoperating revenues (expenses)
1,730	18,994,551	(256,102)	Income before contributions and transfers
			CONTRIBUTIONS AND TRANSFERS:
-	21,457,547	-	Capital contributions
-	-	2,723,397	Transfers in
(466)	(3,826,574)	(5,728)	Transfers out
(466)	17,630,973	2,717,669	CONTRIBUTIONS AND TRANSFERS
1,264	36,625,524	2,461,567	CHANGE IN NET POSITION
48,875	229,623,818	12,416,216	NET POSITION (DEFICIT), BEGINNING OF YEAR
-	(398,973)	-	RESTATEMENTS
48,875	229,224,845	12,416,216	NET POSITION (DEFICIT), BEGINNING OF YEAR, AS RESTATED
$ 50,139	$ 265,850,369	$ 14,877,783	NET POSITION (DEFICIT, END OF YEAR

CITY OF FOLSOM, CALIFORNIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	Water	Wastewater	Solid Waste
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers and users	$ 20,607,594	$ 12,661,900	$ 29,393,723
Payments to suppliers	(6,501,360)	(2,050,976)	(8,795,154)
Payments to employees	(6,326,775)	(3,555,978)	(8,107,336)
Cash received (used) from other sources	(1,634,694)	-	(912,914)
Net cash provided by (used in) operating activities	6,144,765	7,054,946	11,578,319
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers from other funds	-	-	-
Transfers to other funds	(1,053,953)	(824,979)	(1,947,176)
Other	1,323,926	-	289,071
Impact fees	204,418	75,036	367,825
Intergovernmental revenues received	-	-	73,509
Net cash provided by (used in) noncapital financing activities	474,391	(749,943)	(1,216,771)
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:			
Acquisition and construction of capital assets	(3,705,236)	(3,542,896)	(2,855,284)
Principal paid on capital debt and leases	(1,549,467)	(2,139)	(24,819)
Interest paid on capital debt	(417,684)	(12)	(64)
Net cash provided by (used in) capital financing activities	(5,672,387)	(3,545,047)	(2,880,167)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest and dividends (paid) on investments	1,977,373	1,580,519	1,523,713
Net cash provided by (used in) investing activities	1,977,373	1,580,519	1,523,713
CHANGE IN CASH AND CASH EQUIVALENTS	2,924,142	4,340,475	9,005,094
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	32,920,888	25,426,420	20,387,733
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 35,845,030	$ 29,766,895	$ 29,392,827

See accompanying Notes to Basic Financial Statements.

BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		Governmental Activities	
Other Non-major Enterprise Funds	Totals	Internal Service Funds	
			CASH FLOWS FROM OPERATING ACTIVITIES:
$ 145	$ 62,663,362	$ 24,188,058	Receipts from customers and users
-	(17,347,490)	(14,372)	Payments to suppliers
-	(17,990,089)	(24,999,183)	Payments to employees
-	(2,547,608)	-	Cash received (used) from other sources
145	24,778,175	(825,497)	Net cash provided by (used in) operating activities
			CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:
-	-	2,891,601	Transfers from other funds
(466)	(3,826,574)	264,281	Transfers to other funds
-	1,612,997	-	Other
-	647,279	-	Impact fees
-	73,509	-	Intergovernmental revenues received
(466)	(1,492,789)	3,155,882	Net cash provided by (used in) noncapital financing activities
			CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:
-	(10,103,416)	-	Acquisition and construction of capital assets
-	(1,576,425)	-	Principal paid on capital debt and leases
-	(417,760)	-	Interest paid on capital debt
-	(12,097,601)	-	Net cash provided by (used in) capital financing activities
			CASH FLOWS FROM INVESTING ACTIVITIES:
1,730	5,083,335	617,633	Interest and dividends (paid) on investments
1,730	5,083,335	617,633	Net cash provided by (used in) investing activities
1,409	16,271,120	2,948,018	CHANGE IN CASH AND CASH EQUIVALENTS
47,662	78,782,703	10,130,337	CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR
$ 49,071	$ 95,053,823	$ 13,078,355	CASH AND CASH EQUIVALENTS, END OF YEAR

CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	Water	Wastewater	Solid Waste
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
Operating income (loss)	$ (563,731)	$ 4,725,891	$ 7,761,080
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	5,441,094	2,739,032	2,929,008
Increase (decrease) in:			
Accounts receivable	1,183,989	218,955	(129,107)
Due from other governments	-	5,705	-
Deferred outflows of resources related to pension	937,412	544,764	1,001,539
Deferred outflows of resources related to OPEB	(236,165)	(72,668)	(251,322)
Accounts payable	(825,774)	(836,938)	(71,735)
Wages payable	14,858	18,731	12,845
Due to other governments	-	(271,381)	-
Unearned revenue	(118,011)	(70,548)	-
Accrued compensated absences	35,179	(11,588)	46,624
Net pension liability	(80,629)	(44,716)	(100,036)
Net OPEB liability	346,147	106,508	368,361
Deferred inflows of resources related to OPEB	10,396	3,199	11,062
Net cash provided by (used in) operating activities	$ 6,144,765	$ 7,054,946	$ 11,578,319

See accompanying Notes to Basic Financial Statements.

BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		Governmental Activities	
Other Non-major Enterprise Funds	Totals	Internal Service Funds	
			RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:
$ -	$ 11,923,240	$ (863,308)	Operating income (loss)
			Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:
-	11,109,134	-	Depreciation
			Increase (decrease) in:
145	1,273,982	(7,095)	Accounts receivable
-	5,705	-	Due from other governments
-	2,483,715	-	Deferred outflows of resources related to pension
-	(560,155)	-	Deferred outflows of resources related to OPEB
-	(1,734,447)	(14,372)	Accounts payable
-	46,434	59,278	Wages payable
-	(271,381)	-	Due to other governments
-	(188,559)	-	Unearned revenue
-	70,215	-	Accrued compensated absences
-	(225,381)	-	Net pension liability
-	821,016	-	Net OPEB liability
-	24,657	-	Deferred inflows of resources related to OPEB
$ 145	$ 24,778,175	$ (825,497)	Net cash provided by (used in) operating activities

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CITY OF FOLSOM, CALIFORNIA

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2025

	Other Post Employment Benefits Trust Fund	Successor Private Purpose Trust Fund	Custodial Funds
ASSETS:			
Cash and cash equivalents	$ -	$ 7,291,955	$ 40,324,617
OPEB Plan Investments:			
Fixed income securities	6,117,561	-	-
Domestic equity funds	4,570,596	-	-
International equity funds	987,017	-	-
Real estate partnership	602,229	-	-
Cash equivalents	18,700	-	-
Receivables:			
Accrued interest	-	75,274	284,674
Loans	-	3,905	-
Due from other governments	-	-	384,134
Capital assets:			
Non-depreciable	-	133,967	-
Depreciable	-	59,767	-
Less: accumulated depreciation	-	(59,767)	-
Restricted assets:			
Cash with fiscal agent	-	461	41,494,707
Total assets	12,296,103	7,505,562	82,488,132
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred amount on refunding	-	5,622,306	-
LIABILITIES			
Accounts payable	18,701	80	7,771,021
Interest Payable	-	519,812	-
Rebatable arbitrage	-	-	495
Long-term liabilities:			
Due within one year	-	2,570,000	-
Due in more than one year	-	35,434,073	-
Total liabilities	18,701	38,523,965	7,771,516
NET POSITION			
Net position restricted for OPEB benefits	$ 12,277,402		
Restricted for RDA enforceable obligations		$ (25,396,097)	
Restricted for individuals, organizations, and other governments			$ 74,716,616

See accompanying Notes to Basic Financial Statements.

CITY OF FOLSOM, CALIFORNIA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Other Post Employment Benefits Trust Fund	RDA Successor Private Purpose Trust Fund	Custodial Funds
ADDITIONS:			
Tax incremenent revenues	$ -	$ 3,832,327	$ -
Assessment collection	-	-	20,316,984
Mello-Roos bonds	-	-	37,440,000
Transportation fees	-	-	3,739,786
Contributions from the City	6,457,278	-	-
Investment earnings	1,227,575	365,811	5,379,216
Total additions	7,684,853	4,198,138	66,875,986
DEDUCTIONS:			
Benefit payments	5,957,277	-	-
Payments to assessment bond holders	-	-	14,258,278
Other expenses	-	163,404	32,379,363
Interest and fiscal charges	-	1,261,202	-
Total deductions	5,957,277	1,424,606	46,637,641
CHANGE IN NET POSITION	1,727,576	2,773,532	20,238,345
NET POSITION (DEFICIT), BEGINNING OF YEAR	10,549,826	(28,169,629)	54,478,271
NET POSITION (DEFICIT), END OF YEAR	$ 12,277,402	$ (25,396,097)	$ 74,716,616

See accompanying Notes to Basic Financial Statements.

NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF
FOLSOM
DISTINCTIVE BY NATURE

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City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity – The City of Folsom, California (City) was incorporated in 1946 under the general laws of the State of California. The City's charter was adopted on March 6, 1990. The City operates under a Council-Manager form of government consisting of five elected council members including the mayor and a council appointed City Manager. The City provides the following services as authorized by its charter: public safety (Police and Fire), highways and streets, water, wastewater, solid waste, storm water utility, public improvements, parks and recreation, planning and zoning and general administration.

As required by accounting principles generally accepted in the United States of America these financial statements present the government and its component unit, an entity for which the government is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the government's operations and so financial data from these entities are combined with financial data of the primary government. The blended component unit has a year-end of June 30.

Blended Component Units

In order to facilitate the financing of public improvements, as well as other facilities and improvements which will be funded through the issuance of tax-exempt bonds, the City Council established two joint powers authorities. One with the Folsom Redevelopment Agency (RDA), known as the **Folsom Public Financing Authority** (FPFA) on September 19, 1988, and one with the Folsom South of 50 Parking Authority, known as the **Folsom Ranch Financing Authority** (FRFA) on March 10, 2015. They were established pursuant to the provisions of the joint powers laws of the state of California, as set forth in Article 1, Chapter 5, Division 7 of Title 1 of the California Government Code (commencing with Government Code Section 6500). Recent legislative changes required the dissolution of the RDA but it has been determined by legal counsel that the changes do not affect the FPFA and its continued existence and no change in the structure is required.

The FPFA and the FRFA are authorized, but not limited, to issue bonds pursuant to the provisions of the Marks-Roos Local Bond Pooling Act of 1985, as set forth in Article 4, Chapter 5, Division 7, Title 1, of the California Government Code (commencing with Government Code Section 6584) for the purpose of financing facilities and improvements. The FPFA and the FRFA are reported in the City's fund financial statements as debt service funds. Leases between the primary government and blended component units are eliminated. Amounts held for repayment of the local obligation bonds are reported as investments held in trust of the FPFA and FRFA.

The City accounts for the various debt service and capital projects funds resulting from the bonds issued. The long-term borrowing is used to provide the interim financing for accomplishing the purposes described above. The Authority's primary source of revenue for repayment of the debt, other than loans and advances from the City, are from the assessment of a "special tax" against the property owners within the district and project areas. Collections of the special tax are deposited with the fiscal agent for the debt service of the bonds.

Separate audited component unit financial statements for the FPFA and FRFA may be obtained from the administration office as follows: Folsom Public Financing Authority or Folsom Ranch Financing Authority of the City of Folsom, 50 Natoma Street, Folsom, CA 95630.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Fiduciary-type Component Unit – The **City of Folsom OPEB Trust** is used to account for contributions and investment income restricted to pay medical premium benefits for retired City employees. The investment fund is governed by the City of Folsom Retirement Board of Authority. The Plan's benefit payments are restricted to eligible employees who retired from the City of Folsom eligible for the Other Post-Employment benefits. Contribution provisions are established by the City Council. Eligibility, administration and certain other tasks are the responsibility of the Folsom Retirement Board of Authority.

Joint Powers Agencies – The City also has ownership interests in the Northern California Cities Self Insurance Fund (NCCSIF). This entity has not met the component unit criteria stated above, and its financial information is not combined with that of the City, although the City's deposit in this entity has been included in the financial statements as insurance deposits.

Government-wide and Fund Financial Statements – The government-wide financial statements (i.e. the statement of net position and statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been eliminated from the government-wide financial statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type* activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported in separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary funds financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met.

Fiduciary funds, however, are unlike other funds as they are used to account for assets that the City holds on behalf of others as their agent. The City reports Custodial funds, which use the economic resources measurement focus, an OPEB Trust fund, and a private-purpose trust fund, which use the economic resources measurement focus. The fiduciary funds use the accrual method of accounting to report assets, liabilities and fiduciary net position.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Revenues are recognized for utility funds based on billings rendered to customers. The City accrues revenues for services provided but not yet billed at the end of a monthly fiscal period.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under this method, revenues are recognized when measurable and available. Taxes (other than sales taxes), interest, and charges for services are accrued when the receipt occurs within sixty days of the end of the accounting period so as to be both measurable and available. Licenses, permits, fines, forfeitures and other revenues are considered to be measurable and available only when cash is received by the City. Sales tax are accrued when their receipt occurs within one-hundred twenty days of the end of the accounting period. Grant revenues are accrued when their receipt occurs within one-hundred eighty days of the end of the accounting period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. Proceeds of general long-term debt and leases are reported as other financing sources.

The City reports the following major governmental funds:

The **General Fund** is the primary operating fund of the City. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Folsom Housing Special Revenue Fund** is used to account for the restricted or committed revenues and expenditures of a portion of the City's Low-Income Housing activities. Revenues are received from loan repayments, interest earnings and Inclusionary Housing Fees.

The **Folsom Public Financing Authority Debt Service Fund** is used to account for the proceeds of specific revenues that are legally restricted for expenditures for specified purposes, including housing and community development.

The **Folsom Ranch Financing Authority Debt Service Fund** is used to account for the proceeds of specific revenues that are legally restricted for expenditures for specified purposes, including housing and community development.

The **Transportation Improvement Capital Projects Fund** is used to account for long-term major road projects financed from developer mitigation charges and Measure A funding.

The **FPA Capital Improvement Fund** is used to account for general capital facilities, library, municipal services center, police, fire, parks, and trails projects in the Folsom Plan Area financed from the collection of impact fees.

The City reports the following major enterprise funds:

Water Enterprise Fund is used to account for water utility operations of the City.

Wastewater Enterprise Fund is used to account for wastewater utility operations of the City.

Solid Waste Enterprise Fund is used to account for solid waste utility operations of the City.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Additionally, the City reports the following fund types:

Internal Service Funds, made up of the Equipment Replacement, Risk Management Compensated Leaves funds, are used to account for replacement of general governmental equipment and administration of employee benefits.

Fiduciary Funds: Custodial funds account for assets held in custodial funds by the City as an agent for various bonded assessment districts. The Private Purpose Trust fund is for reporting activity of the Redevelopment Successor Private Purpose Trust Fund. The OPEB Trust Fund is used to account for Other Post-Employment Benefits.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are exchange or exchange-like transactions between functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenue. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principle operating revenues of the City's enterprise funds and internal service funds are charges to customers or other funds for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

Budgetary Data

The City's annual budget is adopted by the City Council on or before the last working day of the last month of the fiscal year on a basis consistent with U.S. generally accepted accounting principles. If the City Council fails to adopt the budget by this date the budget proposed by the City Manager shall be deemed adopted. The City Manager may transfer monies between departments and divisions, and programs and accounts within departments and divisions, but only the Council by resolution may transfer monies between funds and from un-appropriated balances or fund balances to any fund or appropriation account. The level of control (i.e., the level at which expenditures may not legally exceed appropriation) is the fund. All appropriations remaining at year-end lapse, except purchases in progress, open project appropriations and unexpended grant appropriations.

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

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, Chief Financial Officer, and the 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.

Financial Statement Elements

Cash, Cash Equivalents and Investments – City investments are recorded at fair value, in accordance with generally accepted accounting principles. The City pools cash resources from all funds in order to facilitate the management of cash and achieve the goal of obtaining the highest yield with the greatest safety and least risk. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms.

The City participates in an external investment pool managed by the State of California titled California Local Agency Investment Fund (LAIF), established under California State Statute, which has invested a portion of the pool funds in Structured Notes and Asset-Backed Securities. LAIF is not registered with the Securities and Exchange Commission. LAIF falls under the regulatory oversight of the State of California. Based on information obtained from the State of California, the investment in LAIF has been recorded at fair value.

For purposes of the statement of cash flows, the City considers all highly liquid investments (including restricted assets) with a maturity of 90 days or less to be cash and cash equivalents. Cash and cash equivalents include: LAIF, demand deposits, short-term highly liquid investments including Treasury bills, commercial paper, certificates of deposit, money market funds, and cash management pools. Cash held with fiscal agents with a maturity of three months or greater are not included as cash and cash equivalents.

In accordance with generally accepted accounting principles, certain disclosure requirements, if applicable, for Deposits and Investment Risks are specified in the following areas:

- Interest Rate Risk
- Credit Risk
- Custodial Credit Risk
- Concentrations of Credit Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

The City categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Property Taxes – Article XIII of the California Constitution (Proposition 13) limits ad valorem taxes on real property to one percent of value plus taxes necessary to pay indebtedness approved by voters prior to July 1, 1978. The Article also established the 1975/76 assessed valuation as the base and limits annual increases to the cost of living, not to exceed two percent, for each year thereafter. Property may also be reassessed to full market value after sale, transfer of ownership, or completion of new construction. The State is prohibited under the Article from imposing new ad valorem, sales, or transactions taxes on real property. Local government may impose special taxes (except on real property) with the approval of two-thirds of the qualified electors. Property taxes are receivable and recorded in the fiscal year for which the tax is levied. Revenue is recognized when measurable and available. Property taxes collected in advance are recorded as deferred revenue and recognized in the year they become available. The County of Sacramento levies, bills and collects property taxes for the City. Property taxes paid to the City by the County within 60 days after the end of the fiscal year are “available” and are, therefore, recognized as revenue.

Secured and unsecured property taxes are levied based on the assessed value as of March 1, the lien date, of the preceding fiscal year. Secured property tax is levied on September 30 and due in two installments, on November 1 and February 1. Collection dates are December 10 and April 10, which are also the delinquent dates.

Receivables and Payables – Taxes (other than sales taxes) related to the current fiscal year are accrued as revenue and accounts receivable and considered available if received within sixty days of year-end. Federal and State grants are considered receivable and accrued as revenue when reimbursable costs are incurred under the accrual basis of accounting in the government-wide statement of net position. Loans receivable represent lending to support low and moderate income housing units. The amount recognized as revenue under the modified accrual basis is limited to the amount that is deemed measurable and collectible.

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Advances between funds, as reported in the fund financial statements, are offset by a reservation of fund balance for noncurrent assets in governmental funds to indicate they do not constitute resources available for appropriation.

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Inventories – General fund inventories are recorded as expenditures when consumed rather than when purchased. These inventories are valued at average cost using the first-in first-out method Inventories, as reported in the fund financial statements, are offset by a nonspendable fund balance to indicate they do not constitute resources available for appropriation.

Insurance deposits – Amounts advanced by the City to the insurance joint powers authority to provide for payment of claims within the City's self-insured retention layer ("banking layer") are accounted for using the deposit method and are reported as insurance deposits in the City's risk management fund to the extent that cumulative payments to the pool are more than cumulative paid and unpaid claims. To the extent that cumulative payments to the pool are less than required to pay cumulative paid and unpaid claims, the City would report an outstanding claim liability. These advances are refundable to the extent that outstanding claims and expenses under the terms of its contract have been satisfied.

Land held for resale – Represents land acquired by the Folsom Housing Special Revenue Fund for low and moderate income housing. The asset is valued at net realizable value.

Restricted Assets – Certain proceeds of debt issues, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. In addition, funds have been restricted for future facilities augmentation costs.

Investments Held in Trust – Represent the investments held for repayment of special assessment district's debt.

Capital Assets – Capital assets, which include land, buildings, improvements, equipment, infrastructure assets (e.g. roads, bridges, sidewalks, and similar items) and intangible assets (e.g. easements), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. The City defines capital assets, as assets with an initial, individual cost of more than $5,000. Capital assets are recorded at historical cost. Donated or contributed assets are recorded at their acquisition value.

The costs of normal maintenance and repairs that do not add value to the asset or materially extend assets lives are not capitalized.

Costs of assets sold or retired (and related amounts of accumulated depreciation) are eliminated from the accounts in the year of sale or retirement and the resulting gain or loss is included in the operating statement of the related fund. In governmental funds, the sale of general capital assets is included in the statement of revenues, expenditures and changes in fund balances as proceeds from sale.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Capital assets are depreciated using the straight-line method over the following useful lives:

	Years
Specialty equipment and vehicles	3-20
Computer and office equipment	3-7
Construction equipment	10-20
Buildings, facilities and improvements	10-40
Roads (surface only)	10-20
Utility underground systems	33-40
Bridges	30-50
Software	3-7
Easements (includes land underneath roadways)	Indefinite
Land	Indefinite

Compensated Absences – Compensated absences are recorded in accordance with GAAP. Only vested or accumulated compensated absences that are expected to be due or mature are reported as an expenditure and fund liability of the governmental fund that will pay it. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Amounts of vested or accumulated compensated absences that are not expected to be liquidated with expendable available financial resources are reported in the governmental activities of the Government-Wide Financial Statement. Vested or accumulated compensated absences of proprietary funds are recorded as an expense and liability of those funds as the benefits accrue to employees.

All employees currently earn a combined annual leave in lieu of vacation and sick leave, in an amount determined by their representing labor group or contract. Management employees receive ten days of management leave annually, which does not carry over. Overtime may be accrued by non-management employees as compensatory time. Some employees retain sick leave banks earned prior to the annual leave implementation. It is City policy that an employee may carry over accrued vacation and sick leave into the following calendar year. Upon termination, employees are entitled to a lump-sum payment for accrued annual leave hours and compensatory time.

Sick leave is deemed to be vested upon minimum PERS retirement age. Accumulated vested sick leave is paid according to the Memorandum of Understanding covering each employee. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

In accordance with GASB Statement No. 101, Compensated Absences, the City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. The liability includes vacation leave and sick leave expected to be used or paid upon termination, retirement, or death. The City uses the first-in, first-out (FIFO) method to estimate the amount of compensated absences expected to be used or paid.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Long-term Obligations – In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of bond premium or discount. Bond issuance costs, other than prepaid insurance, are expensed in the year incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

Leases - Lessee: The City is a lessee for three equipment leases. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The City's policy is to recognize lease liabilities with an initial, individual value of $10,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the lease term.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease and any extensions that are deemed reasonably certain to be exercised. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its leases and will remeasure lease assets and liabilities if certain changes occur that are expected to significantly affect the amount of the lease liabilities.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term liabilities on the statement of net position.

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Lessor: The City is a lessor of a building and ten cellular towers. The City recognizes lease receivables and deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided the City generally uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease and any extensions that are deemed reasonably certain to be exercised. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Subscription-Based Information Technology Arrangements - The City reports a subscription liability and an intangible right-to-use capital asset (known as the subscription asset) on the government-wide financial statements for a subscription-based information technology arrangement (SBITA). The City's policy is to recognize subscription liabilities with an initial, individual value of $10,000 or more.

At the commencement of a SBITA, the City initially measures the subscription liability at the present value of payments expected to be made during the SBITA term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the SBITA commencement date, plus certain initial direct costs, including development costs. Subsequently, the subscription asset is amortized on a straight-line basis over the SBITA term.

Key estimates and judgments related to SBITAs include how the City determines (1) the discount rate it uses to discount the expected SBITA payments to present value, (2) SBITA term, and (3) subscription payments.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

- The City uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.

- The SBITA term includes the noncancellable period of the SBITA and any extensions that are deemed certain to be exercised. Subscription payments included in the measurement of the subscription liability are composed of fixed payments to the SBITA vendor.

The City monitors changes in circumstances that would require a remeasurement of its SBITAs and will remeasure subscription assets and liabilities if certain changes occur that are expected to significantly affect the amount of the subscription liabilities.

Subscription assets are reported with other capital assets and subscription liabilities are reported with long-term liabilities on the statement of net position.

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of net position or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has three items that qualify for reporting in this category. One is the deferred outflow related to pensions reported in the Statement of Net Position – Governmental Activities and Business-type activities, described in detail in Note 13. Second is the deferred amount on refunding reported in the Statement of Net Position - Proprietary Funds. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The last one is deferred outflows related to OPEB reported in the Statement of Net Position – Governmental Activities and Business-type activities, described in detail in Note 14.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net assets that applies to a future period and so will not be recognized as revenue until then. The City has four items that qualify for reporting in this category. The first one is deferred inflow related to pensions reported in the Statement of Net Position – Governmental Activities and Business-type activities, described in detail in Note 13. The second is a deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The third one is deferred inflows related to OPEB reported in the Statement of Net Position – Governmental Activities and Business-type activities, described in detail in Note 14. The last one is deferred inflows related to leases results from the implementation of GASB statement 87, described in detail in Note 7. This amount is deferred and recognized as revenue over the lease term.

Encumbrances – Encumbrance accounting, under which purchase orders, and other commitments for the expenditure of funds are recorded in order to reserve that portion of fund balance, is employed in the governmental fund types. Encumbrances are reported as assigned, restricted, or committed fund balance since they do not constitute expenditures or liabilities.

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Fund Equity – The City has established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The City established the following classifications and definitions of fund balance:

Nonspendable – Resources that cannot be spent because they are not in an expendable form (e.g. prepaid asset, inventory) or must be maintained intact (e.g. endowment principal).

Restricted – Resources that are constrained to specific purposes by an external provider (e.g. grantors, contributors, governmental laws and regulations) or by constitutional provisions or enabling legislation.

Committed – Resources with self-imposed limitations, evidenced by the City's formal action (ordinance), and require both the approval of the highest level of decision making authority (City council) and the same formal action to remove or modify the limitations. Includes legally enforceable multi-year contracts not yet spent and specific agreements approved but not yet executed.

Assigned – Resources with self-imposed limitations but do not require approval by the highest level of decision making authority or the same level of formal action to remove or modify limitations. This responsibility has been delegated to the Finance Director/CFO by the City Council.

Unassigned – Resources that cannot be reported in any other classification. The General Fund is the only fund that reports a positive unassigned fund balance amount.

The City's spending priority is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance.

Refer to Note 12 for additional details regarding the City's classification of fund balance.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Pensions – For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB) – For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City of Folsom Retiree Health Plan and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefits payments are recognized

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

currently due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Effect of New Governmental Accounting Standards Board (GASB) Pronouncements – *Effective in Current Fiscal Year*

- GASB Statement No. 101, Compensated Absences – The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The City has implemented this statement in the current fiscal year.

- GASB Statement No. 102 – Certain Risk Disclosures – The primary objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This statement is not applicable to the City in the current fiscal year.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash, cash equivalents and investments totaled $633,350,760 as of June 30, 2025, for the primary government and fiduciary funds. Each fund's portion of this total is reflected in the balance sheet accounts entitled Cash and cash equivalents, cash with fiscal agent, investments held in trust, restricted cash and cash equivalents and restricted cash with fiscal agent. The City maintains a cash and investment pool that is available for use by all funds. Each fund's portion of the pool is displayed on the balance sheet (governmental funds) and the statement of net position (proprietary funds and fiduciary funds) as "cash and investments or cash equivalents" Total City deposits and investments at fair value as of June 30, 2025 are reported below and on the following page:

	Governmental Activities	Business-Type Activities	Total	Fiduciary Funds Statements of Net Position	Total
Cash, cash equivalents and investments	$ 240,848,070	$ 95,053,297	$ 335,901,367	$ 47,616,572	$ 383,517,939
Investments held in trust	195,483,724	-	195,483,724	-	195,483,724
OPEB Plan Investments	-	-	-	12,296,103	12,296,103
Restricted cash and investments	557,300	526	557,826	41,495,168	42,052,994
	$ 436,889,094	$ 95,053,823	$ 531,942,917	$ 101,407,843	$ 633,350,760

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

2. CASH, CASH EQUIVALENTS AND INVESTMENTS, Continued

	Fair Value
City of treasury deposits	
Deposits	$ 8,000,966
Petty cash	7,977
Total city of treasury deposits	8,008,943
City treasury investments	
Certificates of Deposit	15,805,755
Commercial Paper	4,994,900
Corporate Notes (Bank of America)	3,942,020
Corporate Notes (Bank of Montrel)	2,919,840
Corporate Notes (Bank of Montrel)	1,994,740
Corporate Notes (Inter-American)	1,000,350
Corporate Notes (Intl Finance Corp)	1,067,133
Corporate Notes (John Deere Capital Corp)	1,894,060
Corporate Notes (JP Morgan)	985,440
Corporate Notes (MassMutual Global)	1,020,070
Corporate Notes (Morgan Stanley)	1,002,820
Corporate Notes (Pacific Life GF II)	1,522,875
Corporate Notes (PNC Bank)	975,560
Corporate Notes (State Street Corp)	3,545,535
Corporate Notes (Toyota Motor Credit Corp)	3,987,386
Corporate Notes (USAA Capital Corp)	2,045,340
Corporate Notes (Wells Fargo Bank)	1,014,420
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
California Class	67,882,490
Local Agency Investment Fund (LAIF)	65,011,531
Money market mutual funds (WF)	19,242,707
Municipal obligations (City)	83,872,563
Municipal obligations (FRFA)	170,413,934
Municipal obligations (FPFA)	25,069,790
US Treasury Note	6,027,450
Total city treasury investments	554,744,524
Cash and investments with fiscal agents	
JPA (CAMP)	234,913
Money market mutual fund	58,066,277
OPEB Plan Investments - Mutual Funds	12,296,103
Total Cash and investments with fiscal agents	70,597,293
Total Investments	625,341,817
Total cash and investments	$ 633,350,760

2. CASH, CASH EQUIVALENTS AND INVESTMENTS, Continued

Cash Deposits – At June 30, 2025, the recorded amount of the City's deposits was $8,000,966 and the bank balance was $9,535,083. As of June 30, 2025, the City's deposits with financial institutions in excess of federal depository insurance limits was held in uncollateralized accounts.

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name. The fair value of pledged governmental securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits. The City has waived collateral requirements for cash deposits that are fully insured up to $250,000 by the FDIC.

The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash and investments is allocated on a monthly basis to the various funds based on month-end cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

Investments

The table below identifies the investment types that are authorized for the City by California Government Code Section 53601 (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum % of Portfolio	Maximum Investment in One Issuer
Local Agency Investment Fund (LAIF)	N/A	100%	$75M per account
Bonds Issued by the City	5 years	100%	None
U.S. Treasury Bills, Notes and Bonds	5 years	100%	None
Registered State Warrants, Treasury Notes or Bonds of the State	5 years	100%	None
Bonds, Notes or Warrants of any Local Agency w ithin the State	5 years	100%	None
Federal Agency Securities or U.S. Government Sponsored Enterprise Obligations	5 years	100%	None
Supranational Obligations	5 years	30%	None
Bankers Acceptances	180 days	40%	30%
Commercial Paper	270 days	40%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Non-negotiable Certif icates of Deposit	5 years	100%	None
Placement Service Deposits and Certificates of Deposit	5 years	50	None
Repurchase agreements	1 year	100%	None
Reverse Repurchase agreements	92 days	20%	None
Medium Term Notes	5 years	30%	None
Mutual Funds and Money Market Mutual Funds	N/A	20%	None
Mortgage Backed or Consumer Pass-through Securities	5 years	20%	None
Shares of Beneficiary Interest issued by a JPA	N/A	100%	None
Collaterized Bank Deposits	5 years	100%	None
Bank/Time Deposits	5 years	100%	None
Pooled Investment Funds	N/A	100%	None
Public Bank Obligations	5 years	100%	None
Voluntary Investment Program Fund	N/A	100%	None

* Excluding amounts held by bond trustee that are not subject to Calif ornia Government Code Restrictions

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

2. CASH, CASH EQUIVALENTS AND INVESTMENTS, Continued

Investments Authorized by Debt Agreements – Investment of debt proceeds held by bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the Entity's investment policy. The table below identifies the investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Mazimum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer	2012 FPFA ST REF BONDS	2015 FRFA (CFD 17)	2017 FPFA ST REF BONDS	2017 FRFA (CFD 19)	2018 FRFA (CFD 20)	2019 FRFA (CFD 19)	2019 FRFA (CFD 21)	2020 FRFA (CFD 23 IA1)	2021 FRFA (CFD 21)	2022 FRFA (CFD 23 IA1)	2024 FRFA (CFD 18)	2024 FRFA (CFD 23 IA4)	2019 Water	2021 Water	2016 RDA
U.S. Treasury Obligations	5 years	None	None	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
U.S. Agency Securities	5 years	None	None	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Banker's Acceptances	180 days	40%	None	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Commercial Paper	270 days	None	None	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Negotiable Certificates of Deposit	5 years	30%	None	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Money Market Mutual Funds	N/A	20%	Multiple	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Municipal obligations	None	None	None	x	x	n/a	n/a	n/a	n/a	n/a	x	x	x	x	x	n/a	n/a	x
Pre-refunded municipal obligations	None	None	None	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	x	n/a	x	x	n/a	x	n/a
State obligations	None	None	None	x	x	n/a	n/a	n/a	x	x	x	x	x	x	x	x	x	n/a
Investment agreements - *	None	None	None	x	x	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	x	x	x
California Asset Management Program (CAMP)	None	None	None	n/a	n/a	x	x	x	x	x	x	n/a	x	x	x	x	x	n/a
Local Agency Investment Fund (LAIF)	N/A	None	None	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Other *, *1	None	None	None	n/a	n/a	x	x	x	x	x	x	n/a	x	x	x	x	n/a	x
Cash (insured at all times by FDIC)	None	None	None	x	x	x	x	x	x	x	x	x	x	x	x	n/a	n/a	n/a
Deposit Accounts (FDIC Insured) *3	None	None	None	x	x	x	x	x	x	x	x	x	x	x	x	n/a	n/a	x
Certificates of deposit	5 years	30%	None	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

* With notice to Standard & Poor's and/or approved in w riting by the Bond Insurer and supported by opinions of counsel.
*1 including repurchase agreements
*2 No securities may be purchased on margin, adequate monies to meet cash flow requirements, and no more than 50% of City's total cash be invested for longer than one year.
*3 In Banks w hich have capital and surplus of at least $10,000,000

Interest Rate Risk – As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy requires that at least 50 percent of the City's investment portfolio mature in less than one year. An additional limitation is that investments with a maturity of more than five years must be specifically authorized by the City Council as required by government code. One of the ways that the City of Folsom manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion is maturing or coming close to maturing evenly over time as necessary to provide cash flow and liquidity needed for operations. At June 30, 2025, the City Treasury had the following investment maturities:

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

2. CASH, CASH EQUIVALENTS AND INVESTMENTS, Continued

City Treasury		Investment Maturities (in Years)							
Investment Type	Fair Value	Less than 1	1 to 2	2 to 3	3 to 4	4 to 5	5 to 10	10 to 15	More than 15
Certificate of Deposit	$ 15,805,755	$ 4,440,684	$ 4,911,611	$ 4,459,505	$ 1,496,695	$ 497,260	$ -	$ -	$ -
Commercial Paper	4,994,900	4,994,900	-	-	-	-	-	-	-
Corporate Notes	96,423,404	19,472,045	19,809,226	16,018,730	16,208,873	24,914,530	-	-	-
California Class	67,882,490	67,882,490	-	-	-	-	-	-	-
LAIF	65,011,531	65,011,531	-	-	-	-	-	-	-
Money Market Mutual Funds	19,242,707	19,242,707	-	-	-	-	-	-	-
Municipal Obligations (City)	83,872,563	21,907,761	19,452,143	18,366,648	14,491,531	9,654,480	-	-	-
Municipal Obligations (FRFA)	170,413,934	2,179,922	2,126,357	2,661,552	1,992,926	1,728,721	15,838,025	25,370,430	118,516,001
Municipal Obligations (FPFA)	25,069,790	-	-	-	17,242,444	-	7,827,346	-	-
US Treasury Note	6,027,450	3,000,030	-	3,027,420	-	-	-	-	-
Total	$ 554,744,524	$ 208,132,070	$ 46,299,337	$ 44,533,855	$ 51,432,469	$ 36,794,991	$ 23,665,371	$ 25,370,430	$ 118,516,001
Fiscal Agent									
Investment Type									
JPA (CAMP)	$ 234,913	$ 234,913	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Money Market Mutual Fund	58,066,277	58,065,751	-	-	-	-	-	-	-
OPEB Plan Assets - Mutual Funds	12,296,103	12,296,103	-	-	-	-	-	-	-
Total	$ 70,597,293	$ 70,596,767	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total	$ 625,341,817	$ 278,728,837	$ 46,299,337	$ 44,533,855	$ 51,432,469	$ 36,794,991	$ 23,665,371	$ 25,370,430	$ 118,516,001

Credit Risk – Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSRO's). It is in the City's policy to limit its investments in these investment types to an "A" rating or higher issued by NRSRO's, including raters Standard & Poor's, and Moody's Investors Services. At June 30, 2025, the City's credit risks, expressed on a percentage basis, are presented on the following page.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS, Continued

Investment Type	Moody's Credit Rating	S & P's Rating	% of Investments
Certificates of Deposit	Not rated	Not rated	2.53%
Commercial Paper	P1	A1	0.80%
Corporate Notes (Bank of America)	A2	A-	0.63%
Corporate Notes (Bank of Montrel)	A2	Not rated	0.47%
Corporate Notes (Bank of Montrel)	A2	AA-	0.32%
Corporate Notes (Inter-American)	Aaa	AAA	0.16%
Corporate Notes (Intl Finance Corp)	Aaa	AAA	0.17%
Corporate Notes (John Deere Capital Corp)	A1	A	0.30%
Corporate Notes (JP Morgan)	A1	A-	0.16%
Corporate Notes (MassMutual Global)	Aa3	AA+	0.16%
Corporate Notes (Morgan Stanley)	Aa3	A+	0.16%
Corporate Notes (Pacific Life GF II)	A3	AA-	0.24%
Corporate Notes (PNC Bank)	A2	A	0.16%
Corporate Notes (State Street Corp)	Aa3	A	0.57%
Corporate Notes (Toyota Motor Credit Corp)	A1	A+	0.64%
Corporate Notes (USAA Capital Corp)	Aa1	AA	0.33%
Corporate Notes (Wells Fargo Bank)	Aa2	A+	0.16%
Federal Farm Credit Bank (FFCB)	Aa1	AA+	2.48%
Federal Home Loan Bank (FHLB)	Aa1	AA+	5.13%
Federal Home Loan Mortgage (FHLMC)	Aa1	AA+	2.24%
Federal National Mortgage (FNMA)	Aa1	AA+	0.96%
US Treasury Note	Aaa	AA+	0.96%
California Class	Not rated	Not rated	10.86%
Local Agency Investment Fund (LAIF)	Not rated	Not rated	10.40%
Money market mutual funds (WF)	Not rated	Not rated	12.36%
Municipal obligations (City)	Aaa to A1	AAA to A+	13.41%
Municipal obligations (FRFA)	Not rated	Not rated	27.25%
Municipal obligations (FPFA)	Not rated	Not rated	4.01%
JPA (CAMP)	Not rated	AAAm	0.04%
OPEB Plan Investment - Mutual Funds	Not rated	Not rated	1.97%
			100.00%

1) Not all series rated

Concentration of Credit Risk – The California Government Code and the investment policy of the City contains limitations on the amount that can be invested in any one issuer. To mitigate credit risk in the investment portfolio, the City diversifies investments by security type and issuer. With the exception of U.S. Treasury securities, the Local Agency Investment Fund and bonds issued by the City, no more than 50% of the City's total investment portfolio can be invested in a single security type or with a single issuer.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS, Continued

As of June 30, 2025, there is no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of **total entity investments**.

Investments in Local Agency Investment Funds – The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the City's investment in the pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized costs of that portfolio, as calculated monthly. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

The City's investment in LAIF included a portion of the pool funds invested in collateralized mortgage obligations, mortgage backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government - sponsored enterprises, and corporations. These investments included the following:

Structured Notes are debt securities (other than asset backed securities) whose cash flow characteristics (coupon rate, redemption amount or state maturity) depend on one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities, the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2025, the City had $65,011,531 invested in LAIF, which had invested 3.81% of the pool investment funds in Structured Notes and Asset-Backed Securities as compared to 3.00% in the previous year. The LAIF fair value factor of 1.00119831 was used to calculate the fair value of the investments in LAIF.

Investments in CAMP – The City is a voluntary participant in the California Asset Management Program (CAMP). Oversight of CAMP is provided by a Board of Trustees, which consists of seven trustees. The trustees are appointed to the Board of Trustees from members of the governing body, officers, or full-time employees of a public agency that is a participant in the trust and approved annually by the participants. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by CAMP for the entire CAMP portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by CAMP, which are recorded on an amortized cost basis. Information regarding the amount of dollars invested in derivatives by CAMP was not available.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS, Continued

Fair Value Measurements – Statement No. 72 of the Government Accounting Standards Board ("GASB") *Fair Value Measurements and Application*, sets the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under GASB 72 are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the City has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally form or corroborated by observable market data by correlation or other means.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement. Unobservable inputs reflect the City's own assumptions about the inputs market participants would use in pricing the asset or liability (including assumptions about risk). Unobservable inputs are developed based on the best information available in the circumstances and may include the City's own data.

The asset's level with the hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The determination of what constitutes observable requires judgment by the City's management. City management considers observable data to be that market data, which is readily available, regularly distributed or updated, reliable, and verifiable, not proprietary, and provided by multiple independent sources that are actively involved in the relevant market. The categorization of an investment within the hierarchy is based upon the relative observability of the inputs to its fair value measurement and does not necessarily correspond to City management's perceived risk of that investment.

Deposits and withdrawals in governmental investment pools, such as LAIF are made on the basis of $1 and not fair value. Accordingly, the City's proportionate share in these types of investments is an uncategorized input not defined as a Level 1, Level 2, or Level 3 input.

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

2. CASH, CASH EQUIVALENTS AND INVESTMENTS, Continued

The following is a description of the valuation methods and assumptions used by the City to estimate the fair value of its investments. There have been no changes in the methods and assumptions used at June 30, 2025. The methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. City management believes its valuation methods are appropriate and consistent with other market participants. The use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

When available, quoted prices are used to determine fair value. When quoted prices in active markets are available, investments are classified within Level 1 of the fair value hierarchy. The City's Level 1 investments primarily consist of investments in U.S. Treasury Notes. When quoted prices in active markets are not available, fair values are based on evaluated prices received from the City's Custodian of Assets, Trustee or Fiscal Agent.

For investments classified within Level 2 of the fair value hierarchy, the City's custodians generally use a multidimensional relational model. Inputs to their pricing models are based on observable inputs in active markets. The inputs to the pricing models are typically benchmark yields, reported trades, broker-dealer quotes, issuer spreads, and benchmark securities, among others.

The City's Level 3 investments primarily consist of debt investments, valued using the income approach to measuring fair value. This approach converts future amounts to a single current amount using a discounted cash flow.

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

2. CASH, CASH EQUIVALENTS AND INVESTMENTS, Continued

As of June 30, 2025, the City has the following recurring fair value measurements:

		Fair Value Measurements on a Recurring Basis Using		
Investments by Fair Value Level	Balance at 30-Jun-25	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
City Pooled Investments				
Certificate of Deposit	$ 15,805,755	$ -	$ 15,805,755	$ -
Commercial Paper	4,994,900	-	4,994,900	-
Corporate Notes	28,917,589	-	28,917,589	-
Municipal Obligations (City)	83,872,563	-	83,872,563	-
Municipal Obligations (FRFA)	170,413,934	-	-	170,413,934
Municipal Obligations (FPFA)	25,069,790	-	-	25,069,790
Federal Farm Credit Bank (FFCB)	15,483,055	-	15,483,055	-
Federal Home Loan Bank (FHLB)	32,058,220	-	32,058,220	-
Federal Home Loan Mortgage (FHLMC)	13,978,700	-	13,978,700	-
Federal National Mortgage (FNMA)	5,985,840	-	5,985,840	-
US Treasury Note	6,027,450	-	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	-	12,296,103	-
Total Investments Held with Fiscal Agents	70,597,293	-	-	-
Total Investments	$ 625,341,817	$ -	$ 219,420,175	$ 195,483,724

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

3. RECEIVABLES

Receivables as of June 30, 2025, consist of the following:

Governmental Activities	General Fund	Folsom Housing Special Revenue Fund	Folsom Public Financing Authority Debt Service Fund	Folsom Ranch Financing Authority Debt Service Fund	Transportation Improvement Capital Projects Fund	FPA Capital Improvements	Nonmajor Governmental Funds	Internal Service Funds	Total
Receivables, net									
General accounts	$ 7,666,474	$ 6,198,598	$ -	$ -	$ 587,809	$ -	$ 1,487,541	$ 68,240	$ 16,008,662
Lease	10,980,769	-	-	-	-	-	-	-	10,980,769
Interest	532,449	253,053	1,249	-	533,874	625,410	942,212	102,657	2,990,904
Long-term loans	1,332	29,681,328	-	-	-	-	4,700,601	-	34,383,261
Total	$ 19,181,024	$ 36,132,979	$ 1,249	$ -	$ 1,121,683	$ 625,410	$ 7,130,354	$ 170,897	$ 64,363,596

Business-Type Activities	Water	Wastewater	Solid Waste	Enterprise	Total
Receivables, net					
General accounts	$ 811,211	$ -	$ -	$ -	$ 811,211
Utilities	3,659,103	1,578,524	539,128	-	5,776,755
Interest	506,180	367,021	294,207	1,068	1,168,476
Total	$ 4,976,494	$ 1,945,545	$ 833,335	$ 1,068	$ 7,756,442

Long Term Loans and Lease receivables are not expected to be collected within one year.

4. INTERFUND TRANSACTIONS

A. Due To/From Other Funds

Due to Other Funds	Due from Nonmajor Governmental Funds	Due from Internal Service Funds	Total
General Fund	$ 76,490	$ 28,557	$ 105,047
Total	$ 76,490	$ 28,557	$ 105,047

All balances reported as “Due to/due from” are short-term loans to cover temporary cash shortages as of June 30, 2025, and will be repaid with in one year.

B. Advances To/From Other Funds

At June 30, 2025 the funds below had made advances which were not expected to be repaid within the next year.

Advances to Other Funds	Advances from Other Funds General Fund	Total
Internal Service Funds	$ 1,040,452	$ 1,040,452
Total	$ 1,040,452	$ 1,040,452

In September 2023, the City authorized a $1,281,904 interfund loan from the Equipment Replacement Fund (Fund 602) to the General Fund for the City Hall Boiler & HVAC Replacement Project. The loan is for five years with 3 % simple interest rate.

5. TRANSFERS

Transfers report the nonreciprocal contribution from one fund to another. The following is a summary of transfers for the year ended June 30, 2025:

	Transfers in			
Transfers out	General	Other Governmental Funds	Internal Service Fund	Total
General Fund	$ -	$ 841,588	$ 2,723,397	$ 3,564,985
Folsom Housing	12,063	-	-	12,063
Transportation Improvement Fund	178,771	-	-	178,771
FPA Capital Improvement	81,961	-	-	81,961
Other governmental funds	1,149,803	-	-	1,149,803
Water Enterprise	1,053,953	-	-	1,053,953
Wastewater Enterprise	824,979	-	-	824,979
Solid Waste Enterprise	1,947,176	-	-	1,947,176
Other enterprise funds	466	-	-	466
Internal Service Fund	5,728	-	-	5,728
Total	$ 5,254,900	$ 841,588	$ 2,723,397	$ 8,819,885

During the year, various interfund transfers were made to finance expenditures and service debt. Transfers primarily consisted of: (1) cost allocation plan charges of $4.2 million; (2) salaries and benefits of $17.5 thousand; and (3) project and capital transfers of $3.7 million.

6. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025, was as follows:

	July 1, 2024	Transfers	Additions	Deletions	June 30, 2025
Governmental Activities:					
Capital assets, not being depreciated:					
Land	$ 19,691,947	$ -	$ -	$ -	$ 19,691,947
Construction in progress	15,227,473	(23,688,197)	12,333,568	-	3,872,844
Total capital assets, not being depreciated	34,919,420	(23,688,197)	12,333,568	-	23,564,791
Capital assets, being depreciated:					
Buildings	86,014,697	10,647,722	25,035	-	96,687,454
Improvements	667,559,707	13,040,475	37,243,698	-	717,843,880
Equipment	28,428,427	-	2,903,206	(1,092,147)	30,239,486
Total capital assets, being depreciated	782,002,831	23,688,197	40,171,939	(1,092,147)	844,770,820
Less accumulated depreciation for:					
Buildings	(56,246,447)	-	(2,277,575)	-	(58,524,022)
Improvements	(329,785,731)	-	(20,715,341)	-	(350,501,072)
Equipment	(23,655,675)	-	(2,295,180)	1,086,646	(24,864,209)
Total accumulated depreciation	(409,687,853)	-	(25,288,097)	1,086,646	(433,889,304)
Intangible Asset					-
Subscription assets	3,546,806	-	1,105,365	(1,055,418)	3,596,753
Lease assets - equipment	501,913	-	-	(501,913)	-
Less Amortization					-
Subscription assets	(896,360)	-	(1,336,934)	1,055,418	(1,177,876)
Lease assets - equipment	(449,010)	-	(52,903)	501,913	-
Total intangible asset with amortization	2,703,349	-	(284,472)	-	2,418,877
Governmental activities capital assets, net	$ 409,937,747	$ -	$ 26,932,938	$ (5,501)	$ 436,865,184

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

6. CAPITAL ASSETS, Continued

	July 1, 2024	Transfers	Additions	Deletions	June 30, 2025
Business-type activities:					
Capital assets, not being depreciated:					
Land	$ 815,270	$ -	$ -	$ -	$ 815,270
Construction in progress	14,208,931	(16,855,918)	11,859,568	-	9,212,581
Total capital assets, not being depreciated	15,024,201	(16,855,918)	11,859,568	-	10,027,851
Capital assets, being depreciated:					
Buildings	528,554	-	-	-	528,554
Improvements	288,993,396	16,855,918	14,879,353	-	320,728,667
Equipment	30,778,800	-	4,844,162	(50,400)	35,572,562
Total capital assets, being depreciated	320,300,750	16,855,918	19,723,515	(50,400)	356,829,783
Less accumulated depreciation for:					
Buildings	(157,859)	-	(21,127)	-	(178,986)
Improvements	(115,985,144)	-	(7,569,060)	-	(123,554,204)
Equipment	(19,637,464)	-	(3,478,347)	28,280	(23,087,531)
Total accumulated depreciation	(135,780,467)	-	(11,068,534)	28,280	(146,820,721)
Intangible Asset - lease assets	210,501	-	-	(210,501)	-
Less Amortization	(169,901)	-	(40,600)	210,501	-
Total intangible asset with amortization	40,600	-	(40,600)	-	-
Business-type activities capital assets, net	$ 199,585,084	$ -	$ 20,473,949	$ (22,120)	$ 220,036,913

Depreciation expense was charged to functions/programs of the City as follows:

Governmental Activities:	
General government	$ 1,616,687
Public safety	2,496,557
Public works	18,723,750
Culture and recreation	3,840,940
Total depreciation expense - governmental activities	$ 26,677,934
Business-type activities:	
Water	$ 5,441,094
Wastewater	2,739,032
Solid waste	2,929,008
Total depreciation expense - business-type activities	$ 11,109,134

The current year increase in Capital Contributions is due to a significant amount of development activity, primarily in the Folsom Plan Area. Developer Contributions for Sewer, Water, Streets, Drainage accepted by the City were $2,504,794, $18,952,753, $26,827,476, and $9,484,095 respectively.

6. CAPITAL ASSETS, Continued

Intangible Assets – In FY 2022, the City implemented GASB No. 87, Leases, and recognized the value of copiers leased and two modular building units leased for the Corp Yard and the Street Maintenance Division. In FY 2023, the City implemented GASB 96, Subscriptions, and recognized the value of subscription services with Axon which provides services for Police and Microsoft for Information Technology subscription.

As of June 30, 2025, the City has a subscription agreement with Microsoft. The subscription was entered into on October 1, 2024 and will continue through September 2027. The intangible asset is being amortized over 3 years, the term of the current lease. Terms of this lease are described in Note 8.

As of June 30, 2025, the City has a subscription agreement with Axon. The subscription was entered into on August 4, 2021 and will continue through July 2025. Subsequent to year end, the City exercised its option to extend the agreement for an additional five years following the initial term. The intangible asset is being amortized over 5 years, the term of the current lease. Terms of this lease are described in Note 8.

As of June 30, 2025, the City has a subscription agreement with Open Gov Budget & Planning Software. The subscription was entered into on December 1, 2023 and will continue through June 2027. The agreement shall automatically renew for another period od the same duration as the initial term unless the City notifies the other party if its intent not to renew this agreement. The intangible asset is being amortized over 5 years, the term of the current lease. Terms of this lease are described in Note 8.

As of June 30, 2025, the City has a subscription agreement with ePLUS The subscription was entered into on July 29, 2023 and will continue through July 2027. The City has an option to extend for an additional three years after the initial agreement. The intangible asset is being amortized over 5 years, the term of the current lease. Terms of this lease are described in Note 8.

7. LEASES

Leases Payable

Modular 64*48 Unit- In August 2019, the City entered into a five-year Lease Agreement as lessee for the use of a 64*48 Modular Building Unit. An initial lease liability was recorded in the amount of $85,651. The lease has been paid off during the fiscal year 2025.

Modular 24*60 Unit- In October 2017, the City entered into a five-year Lease Agreement as lessee for the use of a 24*60 Modular Building Unit. In March 2019, an amendment was made to the original lease, extending the lease until December 31, 2024. An initial lease liability was recorded in the amount of $93,178. The lease has been paid off during the fiscal year 2025.

Copiers- In September 2019, the City entered into a five-year Lease Agreement as lessee for the use of various copiers. An initial lease liability was recorded in the amount of $533,585. The lease has been paid off during the fiscal year 2025.

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

7. LEASES, Continued

Leases Receivable

General Fund

In December 2021, the City entered into a ten-year lease agreement for the use of a city owned building. The City recognized $200,672 in lease revenue and $55,855 in interest revenue during the current fiscal year. As of June 30, 2025 the City's lease receivable for lease payments for this lease is $1,751,928. Also, the City has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of June 30, 2025, the balance of the deferred inflow of resources is $1,751,928.

In July 2023, the City entered into a ten-year lease agreement with two optional extensions of five years for the use of a city owned building. As of June 30, 2025 the City's lease receivable for lease payments for this lease is $2,167,782. Also, the City has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of June 30, 2025, the balance of the deferred inflow of resources is $2,167,782.

The City has currently entered into a total of ten lease agreements with various tele-communication companies for use of city own land to install Cellular Towers. The initial lease agreements vary between 20-30 years. The city recognized $241,060 in lease revenue and $224,012 in interest revenue during the current fiscal year. As of June 30, 2025, the City's receivable for lease payments for these leases is $7,061,059. Also, the City has a deferred inflow of resources associated with these leases that will be recognized as revenue over the lease term. As of June 30, 2025, the balance of the deferred inflow of resources is $7,061,059.

Total lease receivable for lease payments is $10,980,769. The future revenue payments as of June 30, 2025 are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 468,393	$ 326,306	$ 794,699
2027	540,726	311,575	852,301
2028	528,449	295,077	823,526
2029	532,366	278,935	811,301
2030	533,813	262,661	796,474
2031-2035	2,172,414	1,095,410	3,267,824
2036-2040	2,388,458	788,537	3,176,995
2041-2045	2,759,810	389,743	3,149,553
2046-2050	1,056,340	82,732	1,139,072
Total	$ 10,980,769	$ 3,830,976	$ 14,811,745

8. SUBSCRIPTIONS

Subscription Payable

Axon – In August 2021, the City entered into a five-year Subscription Agreement as lessee for the use of a Axon, Evidence, Axon Fleet, Officer Safety Plans, Technology Assurance Plans, and TASER 7 plan. There is an option to extend for an additional five years that the City will likely choose. An initial subscription liability was recorded in the amount of $1,933,338. As of June 30, 2025, the value of the subscription liability is $1,314,251. The City is required to make an annual principal and interest payment of $257,690. The subscription has an interest rate of 4.85%. The accumulated amortization as of June 30, 2025 of $615,804 is included in the intangible assets on the Governmental activities table found in note 6 above.

Microsoft – In October 2024, the City entered into a three-year Subscription Agreement as lessee for the use of a Microsoft Software. An initial subscription liability was recorded in the amount of $1,105,365. As of June 30, 2025, the value of the subscription liability is $728,424. The City is required to make an annual principal and interest payment of $376,941. The subscription has an interest rate of 2.32%. The accumulated amortization as of June 30, 2025 of $276,341 and is included in the intangible assets on the Governmental activities table found in note 6 above.

ePlus – In July 2023, the City entered into a three-year Subscription Agreement as lessee for the use of Arctic Wolf products and services. An initial subscription liability was recorded in the amount of $239,480. As of June 30, 2025, the value of subscription liability is $83,679. The City is required to make an principal and interest payment of $82,697. The subscription has an interest rate of 3%. The accumulated amortization as of June 30, 2025 of $155,644 is included in the intangible assets on the Government activities table found in note 6 above.

OpenGov Budget & Planning Software – In December 2023, the City entered into a four-year Subscription Agreement as lessee for the use of OpenGov Budget & Planning Software. There is an option renew for another period of the same duration as the initial term. An initial subscription liability was recorded in the amount of $261,063. As of June 30, 2025, the value of subscription liability is $149,880. The City is required to make an principal and interest payment of $68,838. The subscription has an interest rate of 3.66%. The accumulated amortization as of June 30, 2025 of $130,087 is included in the intangible assets on the Governmental activities table found in note 6 above.

The future principal and interest subscription payments as of June 30, 2025 are as follows:

Year Ending June 30,	Governmental activities	
	Principal	Interest
2026	$ 709,358	$ 88,687
2027	649,929	65,751
2028	213,218	44,472
2029	223,559	34,131
2030	234,401	23,288
2031-2035	245,769	11,920
Total	$ 2,276,234	$ 268,249

9. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities for the year ended June 30, 2025:

Governmental Activities	June 30, 2024 as restated	Additions	Reductions	June 30, 2025	Amount Due Within One Year
Revenue bonds	$136,705,000	$ 37,440,000	$ (1,225,000)	$ 172,920,000	$ 2,430,000
Notes from direct borrowings and direct placement	29,090,000	-	(3,000,000)	26,090,000	5,205,000
City Hall & Fire Station Lease Obligation	622,815	-	(202,123)	420,692	207,095
Leases payables	45,996	-	(45,996)	-	-
SBITA payables	2,511,329	1,105,364	(1,340,459)	2,276,234	709,358
Compensated absences	7,006,545	5,383,350	(5,667,829)	6,722,066	1,092,325
Add: Discounts/premiums, net	8,253,424	2,292,446	(446,622)	10,099,248	-
Governmental activities long-term liabilities	$184,235,109	$ 46,221,160	$(11,928,029)	$ 218,528,240	$ 9,643,778

Business-Type Activities	June 30, 2024 as restated	Additions	Reductions	June 30, 2025	Amount Due Within One Year
Revenue bonds	$ 4,745,000	$ -	$ (880,000)	$ 3,865,000	$ 910,000
Notes from direct borrowings and direct placement	7,176,000		(664,000)	6,512,000	674,000
Leases payables	32,445	-	(32,445)	-	-
Compensated absences	1,144,489	1,171,233	(1,101,021)	1,214,701	197,387
Add: Issuance discounts/premiums, net	568,834	-	(113,751)	455,083	-
Business-type activities long-term liabilities	$ 13,666,768	$ 1,171,233	$ (2,791,217)	$ 12,046,784	$ 1,781,387

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

9. LONG-TERM LIABILITIES, Continued

Revenue Bonds

In September 2015, the Folsom Ranch Financing Authority issued the Folsom Ranch Financing Authority Special Tax Revenue Bonds, Series 2015A in the amount of $6,675,000 with interest rates of 2.00% to 4.625%. The Series 2015A Special Tax Revenue Serial Bonds mature beginning September 1, 2016 through September 1, 2025 with principal payments ranging from $125,000 to $165,000. Term Bond sinking fund requirements begin September 1, 2026 through September 1, 2030 with principal payments ranging from $170,000 to $200,000; September 1, 2031 through September 1, 2035 with principal payments ranging from $210,000 to $245,000; and September 1, 2036 through September 1, 2045 with principal payments ranging from $260,000 to $390,000. The bonds were issued to finance the purchase of special tax bonds (the "Local Obligations") of Community Facilities District No. 17. The purchase price of the Local Obligations was used to finance certain public facilities constituting water facilities, fund a debt service account, and pay certain costs of issuance. The 2015A Special Tax Bonds are eligible for optional redemption on interest payment dates on or after March 1, 2016 at 103% and declining to 100% if called on September 1, 2025 or any interest payment date thereafter.	$ 5,415,000
In August 2017, the Folsom Ranch Financing Authority issued the Folsom Ranch Financing Authority Special Tax Revenue Bonds, Series 2017 in the amount of $28,530,000 with interest rates of 3.00% to 5.00%. The Special Tax Revenue Term Bond maturing September 1, 2022 has sinking fund requirements that begin September 1, 2019 and go through September 1, 2022 with principal payments ranging from $135,000 to $245,000. Future Term Bond sinking fund requirements begin September 1, 2023 through September 1, 2027 with principal payments ranging from $285,000 to $490,000; September 1, 2028 through September 1, 2032 with principal payments ranging from $550,000 to $825,000; September 1, 2033 through September 1, 2037 with principal payments ranging from $905,000 through $1,280,000; and September 1, 2038 through September 1, 2047 with principal payments ranging from $1,350,000 to $2,095,000. The bonds were issued to finance the purchase of special tax bonds (the "Local Obligations") of Community Facilities District No. 19. The purchase price of the Local Obligations was used to finance the acquisition of certain public facilities, fund a debt service reserve fund, fund capitalized interest, and pay certain costs of issuance. The 2017 Special Tax Bonds are eligible for optional redemption on interest payment dates on or after September 1, 2027 at 100%.	27,160,000

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

9. LONG-TERM LIABILITIES, Continued

In June 2018, the Folsom Ranch Financing Authority issued the Folsom Ranch Financing Authority Special Tax Revenue Bonds, Series 2018 in the amount of $13,255,000 with interest rates of 3.00% to 5.00%. The Special Tax Revenue Term Bond maturing September 1, 2023 has sinking fund requirements that begin September 1, 2020 and go through September 1, 2023 with principal payments ranging from $65,000 to $100,000. The Special Tax Revenue Serial Bonds maturing in 2024 and 2025 have principal payments of $135,000 and $155,000 respectively. Future Term Bond sinking fund requirements begin September 1, 2026 through September 1, 2028 with principal payments ranging from $175,000 to $225,000; September 1, 2029 through September 1, 2033 with principal payments ranging from $255,000 to $385,000; September 1, 2034 through September 1, 2038 with principal payments ranging from $425,000 through $595,000; and September 1, 2039 through September 1, 2048 with principal payments ranging from $625,000 to $970,000. The bonds were issued to finance the purchase of limited obligation special tax bonds (the "Local Obligations") of Community Facilities District No. 20. The purchase price of the Local Obligations was used to finance the acquisition of certain public facilities, fund a debt service reserve account, fund capitalized interest, and pay certain costs of issuance. The 2018 Special Tax Bonds are eligible for optional redemption on any date on or after September 1, 2025 through August 31, 2026 at 103%; on or after September 1, 2026 through August 31, 2027 at 102%; on or after September 1, 2027 through August 31, 2028 at 101%; on or after September 1, 2028 at 100%.	12,760,000
In August 2019, the Folsom Ranch Financing Authority issued the Folsom Ranch Financing Authority Special Tax Revenue Bonds, Series 2019 in the amount of $14,040,000 with interest rates of 2.00% to 5.00%. The Series 2019 Special Tax Revenue Serial Bonds mature beginning September 1, 2020 through September 1, 2029 with principal payments ranging from $55,000 to $245,000. The Special Tax Revenue Term Bond maturing September 1, 2034 has sinking fund requirements that begin September 1, 2030 and go through September 1, 2034 with principal payments ranging from $270,000 to $410,000. Future Term Bond sinking fund requirements begin September 1, 2035 through September 1, 2039 with principal payments ranging from $455,000 to $590,000; September 1, 2040 through September 1, 2044 with principal payments ranging from $620,000 to $755,000; and September 1, 2045 through September 1, 2049 with principal payments ranging from $790,000 through $960,000. In addition, there is a $495,000 term bond maturing 2049 with sinking fund payments ranging from $5,000 September 1, 2020 through $30,000 September 1, 2049. The bonds were issued to finance the purchase of limited obligation special tax bonds (the "Local Obligations") of Community Facilities District No. 19. The purchase price of the Local Obligations was used to finance the acquisition of certain public facilities, deposit to a debt service reserve fund, fund capitalized interest, and pay certain costs of issuance. The 2019 Special Tax Bonds are eligible for optional redemption on any date on or after September 1, 2026 through August 31, 2027 at 103%; on or after September 1, 2027 through August 31, 2028 at 102%; on or after September 1, 2028 through August 31, 2029 at 101%; on or after September 1, 2029 at 100%.	13,555,000

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

9. LONG-TERM LIABILITIES, Continued

In December 2019, the Folsom Ranch Financing Authority issued the Folsom Ranch Financing Authority Special Tax Revenue Bonds, Series 2019 in the amount of $9,695,000 with interest rates of 3.00% to 5.00%. The Series 2019 Special Tax Revenue Serial Bonds mature beginning September 1, 2021 through September 1, 2030 with principal payments ranging from $45,000 to $185,000. The Special Tax Revenue Term Bond maturing September 1, 2035 has sinking fund requirements that begin September 1, 2031 and go through September 1, 2035 with principal payments ranging from $210,000 to $310,000. Future Term Bond sinking fund requirements begin September 1, 2036 through September 1, 2039 with principal payments ranging from $340,000 to $440,000; September 1, 2040 through September 1, 2044 with principal payments ranging from $460,000 to $560,000; and September 1, 2045 through September 1, 2049 with principal payments ranging from $585,000 through $715,000. The bonds were issued to finance the purchase of limited obligation special tax bonds (the "Local Obligations") of Community Facilities District No. 21. The purchase price of the Local Obligations was used to finance the acquisition and construction of certain public facilities, deposit to a reserve account, fund capitalized interest, and pay certain costs of issuance. The 2019 Special Tax Bonds are eligible for optional redemption on any date on or after September 1, 2026 through August 31, 2027 at 103%; on or after September 1, 2027 through August 31, 2028 at 102%; on or after September 1, 2028 through August 31, 2029 at 101%; on or after September 1, 2029 at 100%.	9,450,000
In October 2020, the Folsom Ranch Financing Authority issued the Folsom Ranch Financing Authority Special Tax Revenue Bonds, Series 2020 in the amount of $12,925,000 with interest rates of 3.00% to 4.00%. The Series 2020 Special Tax Revenue Serial Bonds mature beginning September 1, 2022 through September 1, 2030 with principal payments ranging from $105,000 to $260,000. The Special Tax Revenue Term Bond maturing September 1, 2035 has sinking fund requirements that begin September 1, 2031 and go through September 1, 2035 with principal payments ranging from $285,000 to $395,000. Future Term Bond sinking fund requirements begin September 1, 2036 through September 1, 2040 with principal payments ranging from $430,000 to $570,000; September 1, 2041 through September 1, 2045 with principal payments ranging from $595,000 to $695,000; and September 1, 2046 through September 1, 2050 with principal payments ranging from $725,000 through $845,000. The bonds were issued to finance the purchase of limited obligation special tax bonds (the "Local Obligations") of Community Facilities District No. 23, Improvement Area 1. The purchase price of the Local Obligations was used to finance the acquisition and construction of certain public facilities, deposit to a debt service reserve fund, fund capitalized interest to September 1, 2021, and pay certain costs of issuance. The 2020 Special Tax Bonds are eligible for optional redemption on any date on or after September 1, 2027 through August 31, 2028 at 103%; on or after September 1, 2028 through August 31, 2029 at 102%; on or after September 1, 2029 through August 31, 2030 at 101%; on or after September 1, 2030 at 100%.	12,560,000

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

9. LONG-TERM LIABILITIES, Continued

In April 2021, the Folsom Ranch Financing Authority issued the Folsom Ranch Financing Authority Special Tax Revenue Bonds, Series 2021 in the amount of $11,815,000 with interest rates of 3.00% to 4.00%. The Special Tax Revenue Serial Bonds mature beginning September 1, 2022 through September 1, 2041 with principal payments ranging from $100,000 to $535,000. The Special Tax Revenue Term Bond maturing September 1, 2046 has sinking fund requirements that begin September 1, 2042 and go through September 1, 2046 with principal payments ranging from $560,000 to $655,000. A future Term Bond has sinking fund requirements that begin September 1, 2047 through September 1, 2050 with principal payments ranging from $680,000 to $765,000. The bonds were issued to finance the purchase of limited obligation special tax bonds (the "Local Obligations") of Community Facilities District No. 21. The purchase price of the Local Obligations was used to finance the acquisition and construction of certain public facilities, deposit to a reserve fund, fund capitalized interest to September 1, 2021, and pay certain costs of issuance. The 2021 Special Tax Bonds are eligible for optional redemption on any date on or after September 1, 2027 through August 31, 2028 at 103%; on or after September 1, 2028 through August 31, 2029 at 102%; on or after September 1, 2029 through August 31, 2030 at 101%; on or after September 1, 2030 at 100%.	11,470,000
In May 2022, the Folsom Ranch Financing Authority issued the Folsom Ranch Financing Authority Special Tax Revenue Bonds, Series 2022 in the amount of $11,855,000 with interest rates of 3.00% to 5.00%. The Special Tax Revenue Serial Bonds mature beginning September 1, 2023 through September 1, 2034 with principal payments ranging from $45,000 to $265,000. The Special Tax Revenue Term Bond maturing September 1, 2042 has sinking fund requirements that begin September 1, 2035 and go through September 1, 2042 with principal payments ranging from $295,000 to $520,000. A future Term Bond has sinking fund requirements that begin September 1, 2043 and go through September 1, 2052 with principal payments ranging from $545,000 to $845,000. The bonds were issued to finance the purchase of limited obligation special tax bonds (the "Local Obligations") of Community Facilities District No. 23, Improvement Area No. 1. The purchase price of the Local Obligations was used to finance the acquisition and construction of certain public facilities, fund a debt service reserve account, fund capitalized interest to September 1, 2022, and pay certain costs of issuance. The 2022 Special Tax Bonds are eligible for optional redemption on any date on or after September 1, 2029 through August 31, 2030 at 103%; on any date on or after September 1, 2030 through August 31, 2031 at 102%; on any date on or after September 1, 2031 through August 31, 2032 at 101%; or on any date on or after September 1, 2032 at 100%.	11,755,000

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

9. LONG-TERM LIABILITIES, Continued

In August 2022, the Folsom Ranch Financing Authority issued the Folsom Ranch Financing Authority Special Tax Revenue Bonds, Series 2022 in the amount of $9,430,000 with interest rates of 3.00% to 5.00%. The Special Tax Revenue Serial Bonds mature beginning September 1, 2025 through September 1, 2032 with principal payments ranging from $70,000 to $170,000. The Special Tax Revenue Term Bond maturing September 1, 2037 has sinking fund requirements that begin September 1, 2033 and go through September 1, 2037 with principal payments ranging from $190,000 to $280,000. A future Term Bond that matures September 1, 2042 has sinking fund requirements that begin September 1, 2038 and go through September 1, 2042 with principal payments ranging from $305,000 to $420,000. The final Term Bond matures September 1, 2052 and has sinking fund requirements that begin September 1, 2043 and go through September 1, 2052 with principal payments ranging from $440,000 to $680,000. The bonds were issued to finance the purchase of limited obligation special tax bonds (the "Local Obligations") of Community Facilities District No. 23, Improvement Area No. 3. The purchase price of the Local Obligations was used to finance the acquisition and construction of certain public facilities, fund a debt service reserve account, fund capitalized interest to September 1, 2023, and pay certain costs of issuance. The 2022 Special Tax Bonds are eligible for optional redemption on any date on or after September 1, 2029 through August 31, 2030 at 103%; on any date on or after September 1, 2030 through August 31, 2031 at 102%; on any date on or after September 1, 2031 through August 31, 2032 at 101%; or on any date on or after September 1, 2032 at 100%.	9,430,000
In December 2022, the Folsom Ranch Financing Authority issued the Folsom Ranch Financing Authority Special Tax Revenue Bonds, Series 2022 in the amount of $11,225,000 with interest rates of 4.00% to 5.00%. The Special Tax Revenue Serial Bonds mature beginning September 1, 2024 through September 1, 2034 with principal payments ranging from $60,000 to $265,000. The Special Tax Revenue Term Bond maturing September 1, 2037 has sinking fund requirements that begin September 1, 2035 and go through September 1, 2037 with principal payments ranging from $295,000 to $360,000. A future Term Bond that matures September 1, 2042 has sinking fund requirements that begin September 1, 2038 and go through September 1, 2042 with principal payments ranging from $395,000 to $480,000. Another future Term Bond that matures September 1, 2047 has sinking fund requirements that begin September 1, 2043 and go through September 1, 2047 with principal payments ranging from $500,000 to $615,000. The final Term Bond matures September 1, 2052 and has sinking fund requirements that begin September 1, 2048 and go through September 1, 2052 with principal payments ranging from $645,000 to $790,000. The bonds were issued to finance the purchase of limited obligation special tax bonds (the "Local Obligations") of Community Facilities District No. 20. The purchase price of the Local Obligations was used to finance the acquisition and construction of certain public facilities, fund a debt service reserve account, fund capitalized interest to September 1, 2023, and pay certain costs of issuance. The 2022 Special Tax Bonds are eligible for optional redemption on any date on or after September 1, 2029 through August 31, 2030 at 103%; on any date on or after September 1, 2030 through August 31, 2031 at 102%; on any date on or after September 1, 2031 through August 31, 2032 at 101%; or on any date on or after September 1, 2032 at 100%.	11,165,000

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

9. LONG-TERM LIABILITIES, Continued

In April 2024, the Folsom Ranch Financing Authority issued the Folsom Ranch Financing Authority Special Tax Revenue Bonds, Series 2024 in the aggregate principal amount of $10,760,000 with interest rates ranging from 4.00% to 5.00%. The Special Tax Revenue Serial Bonds mature on September 1 of each year from 2025 through 2034 with principal payments ranging from $45,000 to $205,000. The Special Tax Revenue Term Bond maturing September 1, 2039 is subject to mandatory sinking fund redemption with annual payments beginning on September 1, 2035—$230,000 in 2035, $255,000 in 2036, $285,000 in 2037, $315,000 in 2038 and $345,000 on maturity. The Term Bond maturing September 1, 2044 has sinking fund redemption payments from September 1, 2040 through September 1, 2044 ranging from $375,000 to $510,000. The Term Bond maturing September 1, 2049 calls for sinking fund payments from September 1, 2045 through September 1, 2049 ranging from $535,000 to $650,000, and the Term Bond maturing September 1, 2053 requires sinking fund redemption payments from September 1, 2050 through September 1, 2053 ranging from $685,000 to $790,000. The bonds were issued to finance the purchase of limited obligation special tax bonds (the “Local Obligations”) of the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 2, with the purchase price used to finance the acquisition and construction of certain public facilities, establish a debt service reserve account, fund capitalized interest through September 1, 2024, and pay certain issuance costs. The 2024 Special Tax Revenue Bonds are eligible for optional redemption on any date on or after September 1, 2030 through August 31, 2031 at 103%; on any date on or after September 1, 2031 through August 31, 2032 at 102%; on any date on or after September 1, 2032 through August 31, 2033 at 101%; or on any date on or after September 1, 2033 at 100%.

10,760,000

In October 2024, the Folsom Ranch Financing Authority issued the Folsom Ranch Financing Authority Special Tax Revenue Bonds, Series 2024 in the aggregate principal amount of $26,735,000 with interest rates 5.00%. The Special Tax Revenue Serial Bonds mature on September 1 of each year from 2025 through 2034 with principal payments ranging from $135,000 to $1,120,000. The Special Tax Revenue Term Bond maturing September 1, 2039 is subject to mandatory sinking fund redemption with annual payments beginning on September 1, 2035—$475,000 in 2035, $535,000 in 2036, $595,000 in 2037, $655,000 in 2038 and $720,000 on maturity. The Term Bond maturing September 1, 2044 has sinking fund redemption payments from September 1, 2040 through September 1, 2044 ranging from $795,000 to $1,120,000. The Term Bond maturing September 1, 2049 calls for sinking fund payments from September 1, 2045 through September 1, 2049 ranging from $1,175,000 to $1,430,000, and the Term Bond maturing September 1, 2054 requires sinking fund redemption payments from September 1, 2050 through September 1, 2054 ranging from $1,505,000 to $1,825,000. The bonds were issued to finance the purchase of limited obligation special tax bonds (the “Local Obligations”) of the City of Folsom Community Facilities District No. 18 , with the purchase price used to finance the construction of certain public facilities, establish a debt service reserve account, and pay certain issuance costs. The 2024 Special Tax Revenue Bonds are eligible for optional redemption on any date on or after September 1, 2031 through August 31, 2032 at 103%; on any date on or after September 1, 2032 through August 31, 2033 at 102%; on any date on or after September 1, 2033 through August 31, 2034 at 101%; or on any date on or after September 1, 2034 at 100%.

26,735,000

9. LONG-TERM LIABILITIES, Continued

In November 2024, the Folsom Ranch Financing Authority issued the Folsom Ranch Financing Authority Special Tax Revenue Bonds, Series 2024 in the aggregate principal amount of $10,705,000 with interest rates 5.00%. The Special Tax Revenue Serial Bonds mature on September 1 of each year from 2025 through 2034 with principal payments ranging from $20,000 to $185,000. The Special Tax Revenue Term Bond maturing September 1, 2039 is subject to mandatory sinking fund redemption with annual payments beginning on September 1, 2035—$205,000 in 2035, $230,000 in 2036, $255,000 in 2037, $280,000 in 2038 and $310,000 on maturity. The Term Bond maturing September 1, 2044 has sinking fund redemption payments from September 1, 2040 through September 1, 2044 ranging from $340,000 to $485,000. The Term Bond maturing September 1, 2049 calls for sinking fund payments from September 1, 2045 through September 1, 2049 ranging from $505,000 to $615,000, and the Term Bond maturing September 1, 2054 requires sinking fund redemption payments from September 1, 2050 through September 1, 2054 ranging from $645,000 to $785,000. The bonds were issued to finance the purchase of limited obligation special tax bonds (the "Local Obligations") of the City of Folsom Community Facilities District No. 23 (Folsom Ranch) Improvement Area No. 4, with the purchase price used to finance the acquisition and construction of certain public facilities, establish a debt service reserve account, fund capitalized interest through September 1, 2025, and pay certain issuance costs. The 2024 Special Tax Revenue Bonds are eligible for optional redemption on any date on or after September 1, 2031 through August 31, 2032 at 103%; on any date on or after September 1, 2032 through August 31, 2033 at 102%; on any date on or after September 1, 2033 through August 31, 2034 at 101%; or on any date on or after September 1, 2034 at 100%.	10,705,000
Total Governmental Revenue Bonds	$ 172,920,000

Business-type activities:

In October 2019, the Folsom Public Financing Authority issued the 2019 Water Revenue Refunding Bonds for $8,780,000 with an interest rate of 4.00%. The bonds mature beginning December 1, 2019 through 2028. The bonds were issued to provide funds to refund the 2009 Water Bonds on a current basis and to pay certain costs of issuance.	$ 3,865,000
Total Business-type activities Revenue Bonds	$ 3,865,000

Annual debt service requirements to maturity for the revenue bonds are as follows:

Year Ending June 30,	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2026	$ 2,430,000	$ 8,259,300	$ 910,000	$ 136,400
2027	2,885,000	8,140,956	945,000	99,300
2028	2,150,000	8,026,391	985,000	60,700
2029	2,435,000	7,922,763	1,025,000	20,500
2030	2,755,000	7,807,613	-	-
2031-2035	19,130,000	36,647,506	-	-
2036-2040	30,145,000	30,810,475	-	-
2041-2045	41,665,000	22,170,388	-	-
2046-2050	46,260,000	11,063,725	-	-
2051-2054	23,065,000	2,390,147	-	-
Total	$ 172,920,000	$ 143,239,263	$ 3,865,000	$ 316,900

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

9. LONG-TERM LIABILITIES, Continued

Notes from Direct Borrowings and Direct Placements

Governmental Activities:

In July 2017, the Folsom Public Financing Authority privately placed with BBVA Compass Bank the Folsom Public Financing Authority Special Tax Revenue Bonds, Series 2017A in the amount of $44,075,000 with an interest rate of 2.67%, and Taxable Series 2017B in the amount of $2,810,000 with an interest rate of 4.11%. The Series 2017A Special Tax Revenue Bonds mature beginning September 1, 2018 through September 1, 2032 with principal payments ranging from $1,085,000 to $5,105,000. The Taxable Series 2017B Special Tax Revenue Bonds mature beginning September 1, 2018 through September 1, 2028 with principal payments ranging from $140,000 to $435,000. The bonds were issued to finance and purchase five separate issues of special tax refunding bonds of three existing community facilities districts and pay certain costs associated with issuance. Both the Series 2017A Bonds and Taxable Series 2017B Bonds mat be called at the option of the City on any interest payment date beginning September 1, 2022 at 100%. $ 26,090,000

Total Governmental Notes from Direct Borrowing and Direct Placements $ 26,090,000

Business-Type Activities:

In June 2021, the Folsom Public Financing Authority privately placed with Key Government Finance, Inc. the Water Revenue Refunding Bonds, Series 2021 for $9,116,000 with an interest rate of 1.76%. The bonds mature beginning December 1, 2021 through 2033. The bonds were issued to provide funds to refund the 2013 Water Bonds on a current basis and to pay certain costs of issuance. $ 6,512,000

Total Business-Type Activates Notes from District Borrowing and Direct Placements $ 6,512,000

Year Ending June 30,	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2026	$ 5,205,000	$ 647,636	$ 674,000	$ 108,495
2027	5,350,000	501,183	688,000	96,530
2028	5,505,000	350,509	701,000	84,327
2029	5,540,000	196,974	709,000	71,940
2030	1,085,000	105,398	725,000	59,343
2031-2034	3,405,000	137,839	3,015,000	107,098
Total	$ 26,090,000	$ 1,939,539	$ 6,512,000	$ 527,733

9. LONG-TERM LIABILITIES, Continued

Fire Station Obligation

In March 2012, the City of Folsom entered into a Site Lease Agreement with the Folsom Public Financing Authority leasing the properties on which sit Folsom City Hall and the Folsom Central Business District Fire Station to the Authority in exchange for a one time rental payment of $10,538,467. That amount, along with reserve funds on hand, was used to prepay $2,596,022 of the 2001 City of Folsom Certificates of Participation and redeem the $7,797,444 of the FPFA Refunding Lease Revenue Bonds, with the additional amount paying costs of issuance. Concurrently, the Folsom Public Financing Authority entered into a Facilities Lease Agreement with the City of Folsom leasing Folsom City Hall and the Central Business District Fire Station to the City in exchange for scheduled yearly Base Rental Payments to the Authority. The Facility Lease was subsequently assigned by FPFA to the Bank of Nevada. Subsequently, the Folsom Public Financing Authority entered into an Assignment Agreement with the Bank of Nevada assigning the Authority's right to receive the Base Rental Payments to the Bank of Nevada in exchange for $10,538,467. The Base Rental Payments are split into two payments. The $7,910,564 lease relating to Folsom City Hall has a tax-exempt interest rate of 2.65% and has a final payment on October 1, 2017. The $2,671,587 lease relating to the Folsom Central Business District Fire Station has a tax-exempt interest rate of 3.45% and has a final payment on October 1, 2026.	$ 420,692
Total City Hall & Fire Station Lease Obligation	$ 420,692

Year Ending June 30,	Lease Obligation Governmental activities Principal	Interest
2026	$ 207,095	$ 12,743
2027	213,597	3,685
Total	$ 420,692	$ 16,428

Compensated Absences

The City's policy relating to compensated absences is described in Note 1. There is no fixed payment schedule for compensated absences. In prior years, compensated absences have been liquidated primarily by the General Fund and proprietary funds.

Lease Payable

The City's policy relating to lease payable is described in Note 1. Please refer to note 7 for more details of the lease payables.

Subscription Payable

The City's policy relating to subscription payable is described in Note 1.Please refer to note 8 for more details of the subscription payables.

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

10. PLEDGE OF FUTURE REVENUES

The Folsom Public Financing Authority Water Revenue Bonds Series 2019 and Series 2021 are limited parity obligations payable solely from revenues consisting of installment payments to be made by the City under an installment purchase contract. The obligation of the City to make installment payments constitutes a special obligation of the City payable solely from the net revenues of the water system and certain other funds as provided in the installment purchase contract. Net revenues for any fiscal year are the gross income and revenue received, including all charges, fees, and rates and all connection fees, less the maintenance and operations costs. $8,780,000 in Series 2019 Bonds were issued primarily to refund the 2009 Water Revenue Bonds, which were issued to refund the 1998 Water Revenue Bonds, which were used to previously upgrade the treatment facilities. $9,116,000 in Series 2021 Bonds were issued primarily to refund the 2013 Bonds, which were issued primarily to refund the 2005A Water Revenue Bonds, which were issued to finance a portion of the costs of the 2005 Water Project, which consisted of improvements designed to increase the capacity of the existing water treatment from a peak capacity of 40 mgd to a peak capacity of 50 mgd as well as to upgrade disinfection facilities. The total principal and interest remaining to be paid on the bonds is $11,221,633 through fiscal year 2034. Principal and interest paid for the current year and total customer net revenues were $1,836,449 and $8,399,633 respectively.

11. DEBT WITH NO CITY COMMITMENT

Special assessment Districts in various parts of the City have issued debt under the 1915 Bond Act and Mello-Roos Special Tax Act to finance infrastructure improvements and facilities within their boundaries. The 1915 Act Bonds are not a general obligation of the City and neither the faith and credit nor the taxing power of the City, the State of California, or any political subdivision thereof is pledged to the payment of any debt service for these districts. The City is the collecting and paying agent for the debt issued by these Districts, but has no direct or contingent liability or moral obligation for the payment of this debt. Therefore, this debt is not included in general long-term debt of the City. The outstanding balance of each of these issues as of June 30, 2025 is as follows:

Description	Issue Date	Maturity Date	June 30, 2025
Community Facilities District No. 10, Empire Ranch, Series 2017	7/11/2017	9/1/2028	$ 17,023,741
Community Facilities District No. 14 Parkway II, Series 2017	7/11/2017	9/1/2032	8,428,760
Community Facilities District No. 16, The Islands at Parkshore IA1, Series 2018	3/15/2018	9/1/2048	5,400,000
Community Facilities District No. 16, The Islands at Parkshore IA2, Series 2019	7/18/2019	9/1/2049	2,980,000
Community Facilities District No. 17 Willow Hill Pipeline Proj., Series 2015	9/3/2015	9/1/2045	5,415,000
Community Facilities District No. 18 Area-Wide Improvements, Series 2024	10/8/2024	9/1/2054	26,735,000
Community Facilities District No. 19, Mangini Ranch, Series 2017	8/23/2017	9/1/2047	27,160,000
Community Facilities District No. 19, Mangini Ranch, Series 2019	8/7/2019	9/1/2049	13,555,000
Community Facilities District No. 20, Russell Ranch, Series 2018	6/5/2018	9/1/2048	12,760,000
Community Facilities District No. 20, Russell Ranch, Series 2022	12/8/2022	9/1/2052	11,165,000
Community Facilities District No. 21, WRSR, Series 2021	4/21/2021	9/1/2050	11,470,000
Community Facilities District No. 23 IA1, Folsom Ranch, Series 2020	10/30/2020	9/1/2050	12,560,000
Community Facilities District No. 23 IA1, Folsom Ranch, Series 2022	5/11/2022	9/1/2052	11,755,000
Community Facilities District No. 23 IA3, Folsom Ranch, Series 2022	8/10/2022	9/1/2052	9,430,000
Community Facilities District No. 23 IA2, Folsom Ranch, Series 2024	4/25/2024	9/1/2053	10,760,000
Community Facilities District No. 23 IA4, Folsom Ranch, Series 2024	11/21/2024	9/1/2054	10,705,000
			$ 197,302,501

11. DEBT WITH NO CITY COMMITMENT, Continued

The following schedule reflects the outstanding balance of Tax Allocation Bonds formally held by the City. These were transferred to the Successor Agency as of January 31, 2012 and are reported in the Private Purpose Trust Fund statement.

Description	Issue Date	Maturity Date	June 30, 2025
Successor Agency to the Former Redevelopment Agency, Central Folsom Redevelopment Project TABS, Series 2016A (Tax Exempt)	10/5/2016	8/1/2036	$ 23,760,000
Successor Agency to the Former Redevelopment Agency, Central Folsom Redevelopment Project TABS, Series 2016B (Federally Taxable)	7/12/2012	8/1/2035	12,110,000
Owner Participation Agreement			650,169
Less: Issuance discounts/premiums, net			1,483,904
			$ 38,004,073

12. CLASSIFICATION OF NET POSITION/FUND BALANCE

In the Government-wide Financial Statements, net position is classified in the following categories.

Net Investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.

Restricted Net Position – This category represents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. Investments held in trust represent assets held for future special assessment debt service. This category also includes amounts restricted for Debt service, Low and moderate income housing, Transportation/streets, Lighting and landscape assessment districts and Critical facilities.

Unrestricted Net Position – This category represents the net position of the City, which are not restricted for any project or other purpose.

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

12. CLASSIFICATION OF NET POSITION/FUND BALANCE, Continued

In the Fund Financial Statements, Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned (see Note 1 for a description of these categories). A detailed schedule of fund balances at June 30, 2025 follows:

	General Fund	Folsom Housing Special Revenue Fund	Folsom Public Financing Authority Debt Service Fund	Folsom Ranch Financing Authority	Transportation Improvement Capital Projects Fund	FPA Capital Improvement	Other Non-Major Governmental Funds	Total Governmental Funds
Nonspendable:								
Inventory	$ 541,520	$ -	$ -	$ -	$ -	$ -	$ -	$ 541,520
Insurance deposits	4,824	-	-	-	-	-	-	4,824
Endowment principal	1,001,253	-	-	-	-	-	499,531	1,500,784
Total nonspendable fund balance	1,547,597	-	-	-	-	-	499,531	2,047,128
Restricted for:								
Debt Service	-	-	25,214,332	170,413,935	-	-	1,823,652	197,451,919
Police training and equipment	-	-	-	-	-	-	692,006	692,006
Police capital projects	-	-	-	-	-	-	1,761,235	1,761,235
Fire capital projects	-	-	-	-	-	-	702,346	702,346
General Capital Improvements	940,579	-	-	-	-	-	5,627,824	6,568,403
FPA capital improvements	-	-	-	-	-	45,456,930	-	45,456,930
Light rail transportation improvements	-	-	-	-	-	-	1,443,988	1,443,988
Drainage capital projects	-	-	-	-	-	-	1,465,077	1,465,077
CFD 10 improvements	-	-	-	-	-	-	2,827,152	2,827,152
Park capital improvements	-	-	-	-	-	-	10,830,440	10,830,440
Zoo improvements	-	-	-	-	-	-	239,725	239,725
Lighting and Landscape districts	-	-	-	-	-	-	11,098,177	11,098,177
Transportation projects	-	-	-	-	43,996,058	-	11,713,515	55,709,573
Community Development Block Grant	-	-	-	-	-	-	157,329	157,329
Folsom Specific Plan Area infrastructure	-	-	-	-	-	-	22,462	22,462
2011 Non-Housing Bond Proceeds	-	-	-	-	-	-	1,942	1,942
Transit Capital Improvement	-	-	-	-	-	-	7,620,066	7,620,066
Corp Yard Capital Improvement	-	-	-	-	-	-	3,366,593	3,366,593
Loans receivable	-	29,681,328	-	-	-	-	-	29,681,328
Low and Moderate Income Housing	-	24,084,788	-	-	-	-	-	24,084,788
Total restricted fund balance	940,579	53,766,116	25,214,332	170,413,935	43,996,058	45,456,930	61,393,529	401,181,479
Committed for:								
Transportation projects	-	-	-	-	-	-	353,501	353,501
Tree mitigation	-	-	-	-	-	-	1,404,337	1,404,337
Low income housing	-	-	-	-	-	-	5,815,241	5,815,241
Park improvements	-	-	-	-	-	-	2,860,989	2,860,989
Total committed fund balance	-	-	-	-	-	-	10,434,068	10,434,068
Assigned to:								
Encumbrances	3,845,592	-	-	-	-	-	-	3,845,592
Total assigned fund balance	3,845,592	-	-	-	-	-	-	3,845,592
Unassigned fund balance:	25,335,749	-	-	-	-	-	(167,945)	25,167,804
Total Fund Balances	$ 31,669,517	$ 53,766,116	$ 25,214,332	$ 170,413,935	$ 43,996,058	$ 45,456,930	$ 72,159,183	$ 442,676,071

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

13. PENSION PLAN

A. General Information about the Pension Plans

Plan Descriptions – All qualified permanent and probationary employees are eligible to participate in the City's separate Safety (police and fire) and Miscellaneous (all other) Plans, agent multiple-employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by State statute and may be amended by City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website: www.calpers.ca.gov

Benefits Provided – CalPERS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment with the retirement formula for Miscellaneous of 2.7% @ 55 for existing "classic" members, 2% @ 55 for "new" members with a start date on or after July 1, 2010 and 2% @ 62 for "new" members with a start date on or after January 1, 2013. The retirement formula for Safety is 3% @ 50 for "classic" members, 2% @ 50 for "new" members with a start date on or after July 1, 2010 and 2.7% @ 57 for "new" members with a start date on or after January 1, 2013. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2025, are summarized as follows:

	Miscellaneous		
Hire Date	Classic - Prior to June 30, 2010	New - On or after July 1, 2010	New - On or after January 1, 2013
Formula	2.7% @ 55	2% @ 55	2% @ 55
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50-55	50-63	52-67
Monthly benefits, as a % of annual salary	2.0% to 2.7%	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	8.0%	7.0%	7.50%
Required employer contribution rates	11.730%	45.240%	45.240%
Unfunded Liability Contribution	$ 8,399,520	-	-

	Safety		
Hire Date	Classic - Prior to June 30, 2010	New - On or after July 1, 2010	New - On or after January 1, 2013
Formula	3% @ 50	2% @ 50	2.7% @ 57
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50-55	50-55	50-57
Monthly benefits, as a % of annual salary	3.00%	2.0% to 2.7%	2.0% to 2.7%
Required employee contribution rates	9.0%	9.0%	11.25%
Required employer contribution rates	20.220%	54.370%	51.370%
Unfunded Liability Contribution	$ 7,431,383	-	-

13. PENSION PLAN, Continued

A. General Information about the Pension Plans, Continued

Employees Covered – At June 30, 2025, the following employees were covered by the benefit terms for each Plan:

	Miscellaneous	Safety
Inactive employees or beneficiaries currently receiving benefits	506	176
Inactive employees entitled to but not yet receiving benefits	300	107
Active employees	304	157
Total	1,110	440

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. In 2025, the employer contribution to CalPERS was $11,413,995 and $11,609,094 for the Miscellaneous and Safety Plan, respectively.

B. Net Pension Liability

The City's net pension liability for each Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of each of the Plans is measured as of June 30, 2024, using an annual actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Actuarial Assumptions – The total pension liabilities in the June 30, 2023 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous	Safety
Valuation Date	June 30, 2023	June 30, 2023
Measurement Date	June 30, 2024	June 30, 2024
Actuarial Cost Method	Entry Age Actuarial Cost Method	Entry Age Actuarial Cost Method
Actuarial Assumptions:		
Discount Rate	6.90%	6.90%
Inflation	2.30%	2.30%
Payroll Growth	2.80%	2.80%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return	6.80%	6.80%
Mortality Rate Table[1]	Derived using CalPERS' membership data for all funds	Derived using CalPERS' membership data for all funds

[1] The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the 2021 experience study report from November 2021 that can be found on the CalPERS website.

13. PENSION PLAN, Continued

B. Net Pension Liability, Continued

Discount Rate – The discount rate used to measure the total pension liability was 6.90% for each Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, each Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability. A detailed report testing these projections can be obtained from the CalPERS website.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

The expected real rates of return by asset class are as follows:

Asset Class	Current Target Allocation	Real Return (1) (2)
Global Equity - Cap-weighted	30%	4.54%
Global Equity - Non-Cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	-5%	-0.59%
	100%	

(1) An expected inflation of 2.30% used for this period.
(2) Figures are based on the 2021 Asset Liability Management Study.

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

13. PENSION PLAN, Continued

C. Changes in the Net Pension Liability

The changes in the Net Pension Liability, measured as of June 30, 2024, for each Plan follows:

	Miscellaneous		
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance at June 30, 2024	$ 292,623,176	$ 192,624,972	$ 99,998,204
Changes in the year:			
Service cost	4,914,812	-	4,914,812
Interest on the total pension liability	20,214,065	-	20,214,065
Differences between actual and expected experience	5,358,534	-	5,358,534
Contribution - employer	-	10,599,158	(10,599,158)
Contribution - employee	-	1,994,253	(1,994,253)
Net investment income	-	18,662,944	(18,662,944)
Benefit payments, including refunds of employee contributions	(14,963,296)	(14,963,296)	-
Administrative expense	-	(156,740)	156,740
Net changes	15,524,115	16,136,319	(612,204)
Balance at June 30, 2025	$ 308,147,291	$ 208,761,291	$ 99,386,000

	Safety		
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance at June 30, 2024	$ 265,840,453	$ 168,417,932	$ 97,422,521
Changes in the year:			
Service cost	5,663,719	-	5,663,719
Interest on the total pension liability	18,534,449	-	18,534,449
Differences between actual and expected experience	6,452,421	-	6,452,421
Contribution - employer		10,485,360	(10,485,360)
Contribution - employee		2,042,244	(2,042,244)
Net investment income		16,316,533	(16,316,533)
Benefit payments, including refunds of employee contributions	(13,019,057)	(13,019,057)	-
Administrative expense	-	(137,042)	137,042
Net changes	17,631,532	15,688,038	1,943,494
Balance at June 30, 2025	$ 283,471,985	$ 184,105,970	$ 99,366,015
Balance at June 30, 2025 - Both Plans	$ 591,619,276	$ 392,867,261	$ 198,752,015

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

13. PENSION PLAN, Continued

C. Changes in the Net Pension Liability, Continued

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the net pension liability of the City for each Plan, calculated using the discount rate for each Plan, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Miscellaneous	Safety	Total
1% Decrease	5.90%	5.90%	5.90%
Net Pension Liability	$ 139,350,034	$ 138,923,954	$ 278,273,988
Current Discount Rate	6.90%	6.90%	6.90%
Net Pension Liability	$ 99,386,000	$ 99,366,015	$ 198,752,015
1% Increase	7.90%	7.90%	7.90%
Net Pension Liability	$ 66,198,331	$ 66,962,825	$ 133,161,156

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

D. Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2025, the City recognized pension expense of $17,335,342 for the Miscellaneous plan and $15,680,501 for the Safety plan, for a total pension expense of $33,015,843. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Safety		Miscellaneous		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumption	$ 4,297,995	$ -	$ -	$ -	$ 4,297,995	$ -
Differences between actual and expected experience	6,944,321	39,771	4,526,897	-	11,471,218	39,771
Net differences between projected and actual earnings on plan investments	2,480,865	-	2,819,360	-	5,300,225	-
Pension contributions subsequent to measurement date	11,609,094	-	11,413,995	-	23,023,089	-
Total	$ 25,332,275	$ 39,771	$ 18,760,252	$ -	$ 44,092,527	$ 39,771

$11,413,995 (miscellaneous) and $11,609,094 (safety) reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30,	Amortization Safety	Misc
2026	$ 4,241,942	$ 2,765,381
2027	8,063,091	6,548,292
2028	1,033,525	(873,690)
2029	344,852	(1,093,726)
Total	$ 13,683,410	$ 7,346,257

14. POST-EMPLOYMENT HEALTH CARE BENEFITS

EMPLOYER/PLAN REPORTING

Basis of Accounting – Employees are not required to contribute to the plan. Employer contributions are recognized when due and when a formal commitment is made to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Plan Description – The City of Folsom Retiree Health Program is a single-employer defined benefit healthcare plan administered by Benefit Trust Company. The City provides medical, dental and vision insurance benefits to eligible retirees. Benefit provisions are established and may be amended by City labor agreements, which are approved by the City Council. On November 27, 2007, the Council adopted a resolution authorizing the City Manager to establish a Futuris Public Entity Investment Trust and a Retirement Board of Authority (BOA). The BOA is made up of the Mayor, one at large Council member, City Manager, Finance Director, and the Human Resources Director. The BOA has delegated authority of the OPEB trust to Benefit Trust Company (BTC) per the Futuris Trust Administrative Services Agreement. Upon signing the agreement, BTC has been deemed to have executed the Trust and during the term of this Agreement, BTC further agreed to serve as a discretionary trustee, with fiduciary oversight and authority over the operations and management of the Trust.

Plan Membership – At June 30, 2025, the Plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments	433
Inactive plan members entitles to but not yet receiving benefit payments	-
Active plan members	86
Total	519

Benefits Provided – The Plan provides medical, dental and vision insurance benefits to eligible retirees and their dependents. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the plan. Benefit provisions are established and may be amended by City labor agreements, which are approved by the City Council.

Contributions – The contribution requirements of plan members and the City are established and may be amended by City Council. The Council establishes rates based on an actuarially determined rate. For year ended June 30, 2025, the City contributed $6,457,277 to the plan, for current premiums.

Investments

Investment Policy – The Plan's policy in regard to the allocation of invested assets is established and may be amended by the Retirement Board of Authority. It is the policy of the Retirement Board of Authority to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The Board's adopted asset allocation policy as of June 30, 2025 is presented as part of discussion about the long-term expected rate of return.

14. POST-EMPLOYMENT HEALTH CARE BENEFITS, Continued

Rate of return – For the year ended June 30, 2025, the annual money-weighted rate of return on investments, net of investment expense, was 9.3 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2025, and the total OPEB liability used to calculate the net OPEB liability was determined by actuarial valuation as of June 30, 2025.

Actuarial Assumptions – The total OPEB liability was determined by an actuarial valuation as of June 30, 2025, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2025
Measurement Date	June 30, 2025
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	5.50%
Investment Rate of Ret	5.5% (1)
General Inflation	2.75%
Payroll increase	2.80%
Mortality	2021 CalPERS pension plan valuation
Retirement Age	2021 CalPERS pension plan valuation
Healthcare Cost Trend	8.00%

(1) Net of pension plan investment and administrative expenses, including inflation.

Mortality rates were based on the 2021 CalPERS pension valuation for Miscellaneous Employees, 2021 CalPERS Mortality Safety Employees tables created by CalPERS.

The long-term expected rate of return on OPEB plan investments was determined by looking at rolling periods of time for all asset classes in combination to appropriately reflect correlation between asset classes. That means that the average returns for any asset class don't necessarily reflect the averages over time individually, but reflect the return for the asset class for the portfolio average. Geometric means were used.

14. POST-EMPLOYMENT HEALTH CARE BENEFITS, Continued

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2025 are summarized below:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	37.20%	n/a
Fixed Income	49.80%	n/a
International Equity	8.10%	n/a
Real Estate	4.90%	n/a
Total	100%	5.5%

Discount rate – The discount rate used to measure the total OPEB liability was 5.5 percent. The discount rate is based on the index rate of the 20-year, tax exempt rate using the Bond Buyer 20 Index.

Changes in the Net OPEB Liability

	OPEB Plan Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
	(a)	(b)	(c) =(a) - (b)
Balance at June 30, 2024	$ 104,419,661	$ 10,549,827	$ 93,869,834
Changes recognized for the measurement period:			
Service cost	1,091,940	-	1,091,940
Interest	5,641,505	-	5,641,505
Differences between actual and expected experience	11,153,552	-	11,153,552
Changes in assumptions	(2,128,247)	-	(2,128,247)
Contribution - employer	-	6,457,277	(6,457,277)
Expected Investment Income	-	1,227,575	(1,227,575)
Expected Benefit payments	(5,957,277)	(5,957,277)	-
Net changes	9,801,473	1,727,575	8,073,898
Balance at June 30, 2025	$ 114,221,134	$ 12,277,402	$ 101,943,732

Sensitivity of the net OPEB liability to changes in the discount rate – The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (4.5 percent) or 1-percentage-point higher (6.5 percent) than the current discount rate:

	1% Decrease 4.50%	Current Discount Rate 5.50%	1% Increase 6.50%
Net OPEB liability	$ 116,224,492	$ 101,943,732	$ 90,148,585

14. POST-EMPLOYMENT HEALTH CARE BENEFITS, Continued

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates - The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (7 percent) or 1-percentage-point higher (9 percent) than the current healthcare cost trend rates:

	1% Decrease 7.00%	Healthcare Cost Trend Rate 8.00%	1% Increase 9.00%
Net OPEB liability	$ 89,730,053	$ 101,943,732	$ 116,686,374

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the City recognized OPEB expense of $5,080,500. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ 441,230	$ 1,418,831
Net difference between expected and actuarial experience	8,036,326	-
Net differences between projected and actual earnings on OPEB plan investments	-	464,893
Total	$ 8,477,556	$ 1,883,724

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year End June 30:	Deferred (Inflows) of Resources
2026	$ 4,228,000
2027	2,732,318
2028	(239,734)
2029	(126,752)
Total	$ 6,593,832

City of Folsom

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

15. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

There are no significant reductions in insurance coverage from prior years and there have been no settlements exceeding the insurance coverage for each of the past five fiscal years.

The City has joined together with other Cities in the State of California to participate in Northern California Cities Self Insurance Fund (NCCSIF), a joint powers agency which provides the City with a shared risk layer of coverage above the self-insured $100,000 retention for liability and workers' compensation. In addition, NCCSIF provides claims servicing to the City for the banking layer, which represents the City's self-insurance. The NCCSIF is composed of 18 member cities and is governed by a board of directors appointed by the member cities. The governing board has authority over budgeting and financing. The workers' compensation and general liability programs are administered by third-party administrators.

NCCSIF is a governmental joint powers authority formed in July 1978, pursuant to the Government Code of the State of California, commencing with Section 6500. The purpose is to create a common pool of funds to be used to meet obligations of the parties to provide workers' compensation benefits for their employees and to provide excess liability insurance. The Authority provides pooled claims processing administrative services, risk management services, and actuarial studies. The City of Folsom Council members do not have significant oversight responsibility, since they evenly share all factors of risk and responsibility with the other cities. However, ultimate liability for payment of claims and insurance premiums resides with member cities. The Authority is empowered to make supplemental assessments as needed to eliminate deficit positions of member cities. If the JPA becomes insolvent, the City is responsible only to the extent of any deficiency in its shared equity balance.

Upon termination of the JPA agreement, all property of the authority will vest in the respective parties which theretofore transferred, conveyed or leased said property to the Authority. Any surplus of funds will be returned to the parties in proportion to actual equity balances of each entity.

The Authority establishes claims liabilities based on estimates of the ultimate cost of claims (including future claims settlement expenses) that have been reported but not settled, plus estimates of claims that have been incurred but not reported. Because actual claims costs depend on various factors, the claims liabilities are recomputed periodically using a variety of actuarial and statistical techniques to produce current estimates that reflect recent settlements, claim frequency, and other economic and social factors. A provision of inflation is implicit in the calculation of estimated future claims costs. Adjustments to claims liabilities are charged or credited to expense in the periods in which they are made. Settled claims have not exceeded insurance coverage for each of the past five fiscal years.

The City's deposit for its banking layer administered by NCCSIF of $1,539,122 and $1,707,326 as of June 30, 2025 and 2024 is recorded in the risk management fund as insurance deposits, respectively. The insurance deposit is net of any outstanding claims liability. Activity for the fiscal years ended June 30, 2025 and 2024 is as follows:

15. RISK MANAGEMENT, Continued

	Balance June 30, 2023	Deposits & Other income	Investment Income & FMV change	Claims paid Net of refunds	Claims Admin & other exp	Balance June 30, 2024
General Liability	$ 960,580	$ 402,359	$ 115,690	$ (1,030,271)	$ (148,700)	$ 299,658
Workers' Compensation	2,216,421	760,125	286,066	(1,252,309)	(602,635)	1,407,668
Total	$ 3,177,001	$ 1,162,484	$ 401,756	$ (2,282,580)	$ (751,335)	$ 1,707,326

	Balance June 30, 2024	Deposits & Other income	Investment Income & FMV change	Claims paid Net of refunds	Claims Admin & other exp	Balance June 30, 2025
General Liability	$ 299,658	$ 611,490	$ 230,558	$ (963,771)	$ 40,154	$ 218,089
Workers' Compensation	1,407,668	1,107,549	427,005	(1,512,388)	(108,801)	1,321,033
Total	$ 1,707,326	$ 1,719,039	$ 657,563	$ (2,476,159)	$ (68,647)	$ 1,539,122

The following is summary financial information of the NCCSIF for the liability and workers' compensation program for the fiscal year ended June 30, 2025:

	Liability	Workers' Compensation	Total
Assets	$ 30,192,712	$ 69,080,751	$ 99,273,463
Liabilities	19,164,773	44,863,170	64,027,943
Net assets	11,027,939	24,217,581	35,245,520
Revenues	24,917,613	17,107,937	42,025,550
Expenses	21,926,032	17,086,167	39,012,199
Operating income	2,991,581	21,770	3,013,351
Investment income	1,890,802	3,992,885	5,883,687
Net income	4,882,383	4,014,655	8,897,038
Net position, beginning of year	6,145,556	20,202,926	26,348,482
Net position, end of year	$ 11,027,939	$ 24,217,581	$ 35,245,520

The NCCSIF audited financial statements for the period ended June 30, 2025 are available on the City's website.

15. RISK MANAGEMENT, Continued

Coverage Limits:

Amount		Coverage provider	Payment Source
LIABILITY CLAIMS:			
$ -	$ 100,000	Self-Insured	Banking layer
100,001	1,000,000	Northern California Cities Self Insurance Fund	Shared risk pool
1,000,001	40,000,000	California Joint Pow ers Risk Management Authority	Shared risk pool
WORKERS' COMPENSATION:			
$ -	$ 100,000	Self-Insured	Banking layer
100,001	500,000	Northern California Cities Self Insurance Fund	Shared risk pool
500,001	40,000,000	California Joint Pow ers Risk Management Authority	Shared risk pool

16. COMMITMENTS

Facilities Augmentation Fund – Folsom South Area Facilities Plan

For the purpose of implementing the Folsom South Area Facilities Plan of the Public Facilities Element of the General Plan of the City of Folsom, a Facilities Augmentation Fee (FAF) and Critical and General Facilities Augmentation Funds have been established for the purpose of funding the construction of both General and Critical Facilities. Such fees are intended to augment existing City fees and thereby provide the necessary means for financing the construction of the facilities identified in the Folsom South Area Facilities Plan and shall be imposed upon each parcel of real property within a specified area. "General Facilities" are those water delivery, sewer, roadway and drainage improvements identified in the Folsom South Area Facilities Plan as prerequisites for development in the Folsom South Area. "Critical Facilities" are the following facilities which are identified in the Folsom South Area Facilities Plan: improvements to the treatment and water storage facilities, upgrading of the sewer pump station facilities and provision for an additional sewage outflow main.

The amount of the FAF will be revised annually, to be effective on January 1 of each year commencing January 1, 1984. Critical facilities fees are due and payable at time of recording of any final subdivision or parcel map covering property within the specified area.

A property owner/developer shall be entitled to credits against the FAF. A property owner/developer who has installed and paid for or subjected its property to assessment liens to cover the cost of installing general and/or critical facilities shall receive a credit against that portion of the FAF attributable to general and/or critical fees. If the credit exceeds the portion of the FAF attributable to general facilities, the difference shall be reimbursed to the property owner/developer. If the credit exceeds the portion of the FAF attributable to critical facilities, the excess may, in the discretion of the City Council, be credited against the portion of the FAF attributable to general facilities. Otherwise, the amount shall be reimbursed to the property owner/developer. No interest shall be paid upon the amount, which the property owner/developer is due from general facilities account. Reimbursement to developers shall have priority over the use of general facilities fees for the construction of general facilities.

16. COMMITMENTS, Continued

During the year ended June 30, 2025 the City received $0 of critical facilities fees. The City, at June 30, 2025 had $132,499 available for reimbursement of general facilities credits.

Annexation Agreement

The City of Folsom annexed the Alder Creek Development as of January 1, 1993. This annexation consists of 310 acres. The annexation facilitated the development of an Auto-Mall on approximately 56 acres. The site is immediately adjacent to the Folsom Boulevard and Highway 50 freeway exit. The retail sales tax produced by the taxable sales of all of the businesses within this area is shared, 50% to the City and 50% to Sacramento County through a property tax exchange agreement.

17. CONTINGENT LIABILITIES

General Liability – There are various claims and legal actions pending against the City for which no provision has been made to the financial statements. In the opinion of the City Attorney and City Management, liabilities arising from these claims and legal actions, if any, will not be material to these financial statements.

The City has received federal grants for specific purposes that are subject to review and audit by the federal government. Although such audits could result in expenditure disallowances under grant terms, any required reimbursements are not expected to be material.

The City is self-insured and participates in a Public Entity Risk Pool. Details of this are covered in Note 15.

Arbitrage Rebate – Rebatable arbitrage is defined by the Internal Revenue Service Code Section 148 as earnings on investments purchased from the gross proceeds of a bond issue that are in excess of the amount that would have been earned if the investments were invested at a yield equal to the yield on the bond issue. The rebatable arbitrage must be paid to the federal government. The City estimates that rebatable arbitrage liability, if any, will be immaterial to its overall financial condition.

18. DEFICIT FUND BALANCES

- The Planning Services Special Revenue Fund had a deficit fund balance of $91,455 at June 30, 2025 primarily as a result of expenditures incurred in advance of receipt of revenues and will be eliminated with future revenues.

- The Humbug Willow Creek Special Revenue Fund had a deficit fund balance of $76,490 at June 30, 2025 primarily as a result of expenditures incurred in advance of receipt of revenues and will be eliminated with future revenues.

- The Compensated Leaves Fund had a deficit fund balance of $98,998 at June 30, 2025 primarily as a result of a higher number of employees retiring than anticipated.

19. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

- Expenditures exceeded appropriations in the Folsom Ranch Financing Authority Debt Service Fund by $603,154 due to interest payments for CFD#18 and CFD#23 IA4.
- Expenditures exceeded appropriations in the Light and Landscape and Maintenance District Fund by $13,145 due to planned expenditure of fund balance.
- Expenditures exceeded appropriations in the Zoo Special Revenue Fund by $99,742 due to planned expenditure of fund balance.

20. RESTATEMENTS

During 2025, the City recorded the following restatements:

(1) Changes in accounting principle – The City implemented GASB 101 – Compensated absences in fiscal year 2025, which resulted in a restatement of the prior year's compensated absences liability balance in order to include additional types of time-off that were previously not included in the liability.

(2) Error correction to Folsom Housing Special Revenue Fund and Other Special Revenue Fund – Unavailable revenue and receivables were restated to record the interest receivables in the Folsom Special Revenue Fund and Other Special Revenue Fund. The interest receivables were not recorded correctly in the past and adjustment was necessary to properly restate the unavailable revenue balance and receivables balances. Therefore, unavailable revenue and interest receivables in the Folsom Special Revenue Fund and Other Special Revenue Fund were understated by $6,498,755, and net position in the governmental activities was understated by $ 6,498,755 for the fiscal year ended June 30, 2024.

	6/30/2024 As Previously Reported	Change in Accounting Principle(1)	Error Correction (2)	7/1/2024 As Restated
Governmental Activities	$ 426,290,230	$ (2,523,703)	$ 6,498,755	$ 430,265,282
Business-type Activities	229,623,818	(398,973)	-	229,224,845
Water Fund	129,384,540	(217,646)	-	129,166,894
Wastewater Fund	84,914,422	(90,102)	-	84,824,320
Solid Waste	15,275,981	(91,225)	-	15,184,756

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF
FOLSOM
DISTINCTIVE BY NATURE

City of Folsom - REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS - LAST 10 YEARS

	Miscellaneous	Miscellaneous	Miscellaneous	Miscellaneous
Total Pension Liability	**2016**	**2017**	**2018**	**2019**
Service Cost	$ 3,463,856	$ 3,550,932	$ 3,904,924	$ 3,765,497
Interest on the total pension liability	12,827,742	13,405,790	13,879,289	14,940,919
Changes in benefit terms	819,877	282,187	34,533	2,198,934
Changes in assumptions	(3,280,830)	-	11,945,025	(1,842,927)
Differences between actual and expected experience	294,972	(2,420,273)	(2,802,533)	5,429,806
Benefit payments, including refunds of employee contributions	(6,486,519)	(6,795,160)	(8,072,643)	(9,232,060)
Net change in total pension liability	7,639,098	8,023,476	18,888,595	15,260,169
Total pension liability - beginning	171,360,194	178,999,292	187,022,768	205,911,363
Total pension liability - ending (a)	$ 178,999,292	$ 187,022,768	$ 205,911,363	$ 221,171,532
Plan fiduciary net position				
Contributions - employer	$ 4,523,081	$ 5,159,464	$ 5,781,400	$ 6,511,558
Contributions - employee	1,593,443	1,580,964	1,655,762	1,634,191
Net investment income	2,668,545	593,250	13,918,884	11,477,303
Benefit payments	(6,486,519)	(6,795,160)	(8,072,643)	(9,232,060)
Net Plan to Plan Resource Movement	-	-	2,162	(338)
Administrative expense	(138,974)	(75,236)	(182,949)	(213,243)
Other Miscellaneous Income/(Expense)	-	-	-	(404,953)
Net change in plan fiduciary net position	2,159,576	463,282	13,102,616	9,772,458
Plan fiduciary net position - beginning	121,289,796	123,449,372	123,743,093	136,845,709
Plan fiduciary net position - ending (b)	123,449,372	123,912,654	136,845,709	146,618,167
Net pension liability - ending (a)-(b)	$ 55,549,920	$ 63,110,114	$ 69,065,654	$ 74,553,365
Plan fiduciary net position as a percentage of the total pension liability	68.97%	66.26%	66.46%	66.29%
Covered payroll	21,527,190	22,082,925	21,890,526	22,161,909
Net pension liability as percentage of covered payroll	258.05%	285.79%	315.50%	336.40%
Measurement Date	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018

	Safety	Safety	Safety	Safety
Total Pension Liability	**2016**	**2017**	**2018**	**2019**
Service Cost	$ 3,525,048	$ 3,439,072	$ 3,853,558	$ 3,990,444
Interest on the total pension liability	11,200,515	11,862,083	12,440,896	13,235,635
Changes in benefit terms	253,356	254,592	304,817	321,724
Changes in assumptions	(2,937,784)	-	11,011,292	(718,527)
Differences between actual and expected experience	(106,665)	681,197	(165,828)	3,317,456
Benefit payments, including refunds of employee contributions	(6,454,000)	(7,486,831)	(7,953,218)	(8,383,432)
Net change in total pension liability	5,480,470	8,750,113	19,491,517	11,763,300
Total pension liability - beginning	150,667,533	156,148,003	164,898,116	184,389,633
Total pension liability - ending (a)	$ 156,148,003	$ 164,898,116	$ 184,389,633	$ 196,152,933
Plan fiduciary net position				
Contributions - employer	$ 4,705,025	$ 4,910,890	$ 5,843,744	$ 6,557,790
Contributions - employee	1,313,706	1,218,093	1,488,989	1,373,843
Net investment income	2,317,142	557,570	11,610,189	9,650,208
Benefit payments	(6,454,000)	(7,486,831)	(7,953,218)	(8,383,432)
Net Plan to Plan Resource Movement	(49,988)	-	-	(287)
Administrative expense	(118,942)	(64,412)	(154,767)	(180,230)
Other Miscellaneous Income/(Expense)	-	-	-	(342,260)
Net change in plan fiduciary net position	1,712,943	(864,690)	10,834,937	8,675,632
Plan fiduciary net position - beginning	103,976,672	105,689,615	104,824,925	115,659,862
Plan fiduciary net position - ending (b)	105,689,615	104,824,925	115,659,862	124,335,494
Net pension liability - ending (a)-(b)	$ 50,458,388	$ 60,073,191	$ 68,729,771	$ 71,817,439
Plan fiduciary net position as a percentage of the total pension liability	67.69%	63.57%	62.73%	63.39%
Covered payroll	18,593,681	18,863,681	19,300,575	20,342,212
Net pension liability as percentage of covered payroll	271.37%	318.46%	356.10%	353.05%
Measurement Date	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018

Miscellaneous 2020	Miscellaneous 2021	Miscellaneous 2022	Miscellaneous 2023	Miscellaneous 2024	Miscellaneous 2025
$ 3,952,202	$ 3,940,722	$ 4,083,345	$ 4,568,455	$ 4,569,347	$ 4,914,812
15,875,881	16,632,114	17,438,630	18,269,904	19,187,409	20,214,065
-	-	-	-	278,025	-
-	-	-	9,270,766	-	-
3,930,177	1,289,507	1,989,434	2,153,844	3,556,467	5,358,534
(10,075,046)	(10,995,275)	(11,712,031)	(12,897,624)	(13,854,609)	(14,963,296)
13,683,214	10,867,068	11,799,378	21,365,345	13,736,639	15,524,115
221,171,532	234,854,746	245,721,814	257,521,192	278,886,537	292,623,176
$ 234,854,746	$ 245,721,814	$ 257,521,192	$ 278,886,537	$ 292,623,176	$ 308,147,291
$ 7,274,779	$ 8,937,259	$ 9,737,754	$ 9,966,474	$ 11,102,563	$ 10,599,158
1,786,891	1,687,940	1,794,482	1,834,324	2,127,909	1,994,253
9,627,244	7,675,619	36,481,841	(15,168,020)	11,416,729	18,662,944
(10,075,046)	(10,995,275)	(11,712,031)	(12,897,624)	(13,854,609)	(14,963,296)
-	-	-	-	-	-
(104,630)	(218,692)	(162,042)	(123,563)	(133,809)	(156,740)
338	-	-	-	-	-
8,509,576	7,086,851	36,140,004	(16,388,409)	10,658,783	16,136,319
146,618,167	155,127,743	162,214,594	198,354,598	181,966,189	192,624,972
155,127,743	162,214,594	198,354,598	181,966,189	192,624,972	208,761,291
$ 79,727,003	$ 83,507,220	$ 59,166,594	$ 96,920,348	$ 99,998,204	$ 99,386,000
66.05%	66.02%	77.02%	65.25%	65.83%	67.75%
23,324,130	22,682,427	23,245,952	23,261,240	25,421,129	28,188,744
341.82%	368.16%	254.52%	416.66%	393.37%	352.57%
June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024

Safety 2020	Safety 2021	Safety 2022	Safety 2023	Safety 2024	Safety 2025
$ 4,185,471	$ 4,453,870	$ 4,771,019	$ 5,347,890	$ 5,257,892	$ 5,663,719
13,965,196	14,704,486	15,587,867	16,489,459	17,369,326	18,534,449
-	-	-	-	79,267	-
-	-	-	10,437,990	-	-
1,485,082	1,091,393	2,490,070	(96,585)	1,961,659	6,452,421
(8,826,653)	(9,246,421)	(9,657,617)	(10,388,759)	(11,774,382)	(13,019,057)
10,809,096	11,003,328	13,191,339	21,789,995	12,893,762	17,631,532
196,152,933	206,962,029	217,965,357	231,156,696	252,946,691	265,840,453
$ 206,962,029	$ 217,965,357	$ 231,156,696	$ 252,946,691	$ 265,840,453	$ 283,471,985
$ 7,225,666	$ 8,486,598	$ 8,489,122	$ 8,928,192	$ 10,038,487	$ 10,485,360
1,502,266	1,690,156	1,682,896	1,724,412	2,005,666	2,042,244
8,083,078	6,534,833	31,389,241	(13,113,470)	9,946,458	16,316,533
(8,826,653)	(9,246,421)	(9,657,617)	(10,388,759)	(11,774,382)	(13,019,057)
-	-	-	-	-	-
(88,728)	(186,414)	(139,362)	(106,694)	(116,420)	(137,042)
287	-	-	-	-	-
7,895,916	7,278,752	31,764,280	(12,956,319)	10,099,809	15,688,038
124,335,494	132,231,410	139,510,162	171,274,442	158,318,123	168,417,932
132,231,410	139,510,162	171,274,442	158,318,123	168,417,932	184,105,970
$ 74,730,619	$ 78,455,195	$ 59,882,254	$ 94,628,568	$ 97,422,521	$ 99,366,015
63.89%	64.01%	74.09%	62.59%	63.35%	64.95%
21,877,386	23,938,536	24,365,618	24,642,629	24,642,629	27,341,740
341.59%	327.74%	245.77%	384.00%	548.08%	363.42%
June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024

City of Folsom - REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CONTRIBUTIONS - LAST 10 YEARS

	Miscellaneous 2016	Miscellaneous 2017	Miscellaneous 2018	Miscellaneous 2019
Actuarially determined contribution	$ 5,159,464	$ 5,819,059	$ 6,531,894	$ 7,191,072
Contributions in relation to the actuarially determined contributions	(5,159,464)	(5,819,059)	(6,531,894)	(7,191,072)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 22,082,925	$ 21,890,526	$ 22,161,909	$ 23,324,130
Contributions as a percentage of covered payroll	23.36%	26.58%	29.47%	30.83%

	Safety 2016	Safety 2017	Safety 2018	Safety 2019
Actuarially determined contribution	$ 4,910,890	$ 5,861,310	$ 6,574,602	$ 7,128,404
Contributions in relation to actuarially deemed contributions	(4,910,890)	(5,861,310)	(6,574,602)	(7,128,404)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 18,863,681	$ 19,300,575	$ 20,342,212	$ 21,877,386
Contributions as a percentage of covered payroll	26.03%	30.37%	32.32%	32.58%

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age Normal Cost Method
Amortization method	Level percent of payroll
Asset valuation method	Fair value
Inflation	2.50%
Salary increases	Varies by Entry Age and Service
Investment rate of return	7.00%
Retirement age	55

Miscellaneous 2020	Miscellaneous 2021	Miscellaneous 2022	Miscellaneous 2023	Miscellaneous 2024	Miscellaneous 2025
$ 8,943,032	$ 9,775,127	$ 9,959,107	$ 10,886,274	$ 10,828,318	$ 11,363,517
(8,943,032)	(9,775,127)	(9,959,107)	(10,886,274)	(10,828,318)	(11,413,995)
$ -	$ -	$ -	$ -	$ -	$ (50,478)
$ 23,938,536	$ 23,245,952	$ 23,261,240	$ 25,421,129	$ 28,188,744	$ 29,651,764
37.36%	42.05%	42.81%	42.82%	38.41%	38.49%

Safety 2020	Safety 2021	Safety 2022	Safety 2023	Safety 2024	Safety 2025
$ 8,502,037	$ 8,506,647	$ 8,942,932	$ 9,789,430	$ 10,754,191	$ 11,229,610
(8,502,037)	(8,506,647)	(8,942,932)	(9,789,430)	(10,754,191)	(11,609,094)
$ -	$ -	$ -	$ -	$ -	$ (379,484)
$ 22,682,427	$ 24,365,618	$ 24,642,629	$ 24,642,629	$ 27,341,740	$ 30,814,512
37.48%	34.91%	36.29%	39.73%	39.33%	37.67%

City of Folsom - REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS - LAST 10 FISCAL YEARS*

Measurement Date	2017	2018	2019	2020
Total OPEB Liability				
Service cost	$ 2,148,999	$ 2,208,096	$ 2,305,252	$ 1,355,366
Interest	4,259,868	5,040,097	4,806,648	5,530,728
Changes of assumptions	-	(9,590,919)	(6,686,894)	-
Differences between actual and expected experience	-	-	(3,828,632)	-
Benefit payments, including refunds of employee contributions	(3,943,224)	(4,100,953)	(4,227,327)	(4,432,280)
Net change in the total OPEB liability	2,465,643	(6,443,679)	(7,630,953)	2,453,814
Total OPEB liability - beginning	113,028,453	115,494,096	109,050,417	101,419,464
Total OPEB liabilty - ending (a)	115,494,096	109,050,417	101,419,464	103,873,278
Plan Fiduciary Net Position				
Contribution - employer	4,053,403	4,600,953	4,727,327	4,932,280
Net investment income	464,483	311,032	306,283	329,603
Differences between projected and actual earnings on plan investments	-	5,677	-	-
Benefit payments	(3,603,403)	(4,100,953)	(4,227,327)	(4,432,280)
Net change in plan fiduciary net position	914,483	816,709	806,283	829,603
Plan fiduciary net position - beginning	3,853,948	4,768,431	5,585,140	6,391,423
Plan fiduciary net position - ending (b)	4,768,431	5,585,140	6,391,423	7,221,026
Net OPEB liability/asset - ending (a) - (b)	$110,725,665	$103,465,277	$95,028,041	$96,652,252
Plan fiduciary net position as a percentage of the total OPEB liability	4.13%	5.12%	6.30%	6.95%
Covered-employee payroll	N/A	N/A	$17,367,000	$17,888,010
Net OPEB liability as a percentage of covered-employee payroll	N/A	N/A	547.18%	540.32%
Measurement date	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020

Notes to Schedule - *Fiscal year 2017 was the 1st year of implementation.

2021	2022	2023	2024	2025
$ 1,397,788	$ 1,169,455	$ 1,162,729	$ 1,023,877	$ 1,091,940
5,656,980	5,510,140	5,240,542	5,428,368	5,641,505
(836,918)	-	435,195	1,323,692	(2,128,247)
(3,624,335)	(6,564,955)	1,925,121	1,801,875	11,153,552
(4,899,343)	(5,174,361)	(4,840,526)	(5,588,941)	(5,957,277)
(2,305,828)	(5,059,721)	3,923,061	3,988,871	9,801,473
103,873,278	101,567,450	96,507,729	100,430,790	104,419,661
101,567,450	96,507,729	100,430,790	104,419,661	114,221,134
5,139,343	5,674,361	5,340,526	6,088,941	6,457,276
1,644,097	(1,754,779)	627,250	1,072,234	1,227,575
-	-	-	-	-
(4,899,343)	(5,174,361)	(4,840,526)	(5,588,941)	(5,957,277)
1,884,097	(1,254,779)	1,127,250	1,572,234	1,727,574
7,221,026	9,105,123	7,850,344	8,977,594	10,549,828
9,105,123	7,850,344	8,977,594	10,549,828	12,277,402
$92,462,327	$88,657,385	$91,453,196	$93,869,833	$101,943,732
8.96%	8.13%	8.94%	10.10%	10.10%
$16,766,110	$17,227,178	$12,985,824	$13,349,427	$ 10,822,083
551.48%	514.64%	704.25%	703.17%	942.00%
June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025

City of Folsom - REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF INVESTMENT RETURNS

	2017	2018	2019	2020	2021	2022	2023	2024	2025
Annual money-weighted rate of return-net of investment expense	10.9%	6.0%	5.1%	4.8%	22.5%	-18.0%	4.5%	10.3%	9.3%

Notes to Schedule

*Fiscal year 2017 was the 1st year of implementation.

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Taxes:				
Property tax	$ 44,658,430	$ 44,658,430	$ 43,965,065	$ (693,365)
Sales and use tax	29,075,767	29,075,767	26,938,575	(2,137,192)
Transient occupancy tax	2,500,000	2,500,000	2,598,048	98,048
Real property transfer	927,000	927,000	878,847	(48,153)
Other taxes	1,250,000	1,250,000	1,251,060	1,060
License and permits	3,916,089	3,916,089	3,885,168	(30,921)
Vehicle license fees	10,596,942	10,596,942	10,421,709	(175,233)
Intergovernmental	362,080	3,109,170	3,402,954	293,784
Charges for current services	13,897,478	13,897,478	20,828,022	6,930,544
Fines and forfeitures	109,200	109,200	150,269	41,069
Investment income (loss)	300,000	300,000	2,508,275	2,208,275
Miscellaneous	3,368,906	6,712,582	739,205	(5,973,377)
Total revenues	110,961,892	117,052,658	117,567,197	514,539
EXPENDITURES:				
Current:				
General government	21,681,389	22,413,247	20,732,237	1,681,010
Public safety	56,958,669	58,163,349	59,119,899	(956,550)
Public ways and facilities	8,944,026	9,457,147	8,353,401	1,103,746
Community services	7,191,463	7,711,916	7,897,809	(185,893)
Culture and recreation	18,480,991	19,050,900	19,558,374	(507,474)
Capital outlay	3,482,599	8,003,045	6,583,345	1,419,700
Debt service:				
Principal payments	241,453	241,453	721,244	(479,791)
Interest and fiscal charges	38,457	38,457	121,048	(82,591)
Total expenditures	117,019,047	125,079,514	123,087,357	1,992,157
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(6,057,155)	(8,026,856)	(5,520,160)	2,506,696
OTHER FINANCING SOURCES (USES):				
SBITA proceeds	-	-	1,105,365	1,105,365
Transfers in	6,107,155	6,107,155	5,254,900	(852,255)
Transfers out	(50,000)	(3,564,985)	(3,564,985)	-
Total other financing sources (uses)	6,057,155	2,542,170	2,795,280	253,110
NET CHANGE IN FUND BALANCES	-	(5,484,686)	(2,724,880)	$ 2,759,806
FUND BALANCES, BEGINNING OF YEAR	34,394,397	34,394,397	34,394,397	
FUND BALANCES, END OF YEAR	$ 34,394,397	$ 28,909,711	$ 31,669,517	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOLSOM HOUSING SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Intergovernmental	$ -	$ -	$ 801,691	$ 801,691
Charges for current services	20,000	20,000	32,874	12,874
Fines and forfeitures	300,000	300,000	3,845,010	3,545,010
Investment income (loss)	300,000	300,000	1,326,089	1,026,089
Miscellaneous	7,363	7,363	8,813	1,450
Total revenues	627,363	627,363	6,014,477	5,387,114
EXPENDITURES:				
Current:				
General government	615,300	711,512	492,919	218,593
Total expenditures	615,300	711,512	492,919	218,593
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	12,063	(84,149)	5,521,558	5,605,707
OTHER FINANCING SOURCES (USES):				
Transfers out	(12,063)	(12,063)	(12,063)	-
Total other financing sources (uses)	(12,063)	(12,063)	(12,063)	-
NET CHANGE IN FUND BALANCES	-	(96,212)	5,509,495	$ 5,605,707
FUND BALANCES, BEGINNING OF YEAR	48,256,621	48,256,621	48,256,621	
FUND BALANCES, END OF YEAR	$ 48,256,621	$ 48,160,409	$ 53,766,116	

City of Folsom

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2025

Budgetary Data

Annual budgets are adopted on a basis consistent with generally accepted accounting principals for all governmental funds except the capital projects funds, which adopt multiyear length budgets, and fiduciary funds, which are not budgeted. The level of control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund. All appropriations remaining at year-end lapse, except for purchases in progress which are carried forward to the following year and assigned by encumbrances. 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, Chief Financial Officer, and the 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 and the Folsom Housing Special Revenue 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.

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OTHER SUPPLEMENTARY INFORMATION

CITY OF
FOLSOM
DISTINCTIVE BY NATURE

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CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOLSOM PUBLIC FINANCING AUTHORITY DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Taxes:				
Intergovernmental	$ 3,983,195	$ 3,983,195	$ 983,195	$ (3,000,000)
Investment income (loss)	-	-	(456,070)	(456,070)
Miscellaneous	91,207	91,207	-	(91,207)
Total revenues	4,074,402	4,074,402	527,125	(3,547,277)
EXPENDITURES:				
Debt service:				
Principal payments	3,202,123	3,202,123	3,202,123	-
Interest and fiscal charges	781,072	781,072	781,072	-
Total expenditures	3,983,195	3,983,195	3,983,195	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	91,207	91,207	(3,456,070)	(3,547,277)
OTHER FINANCING SOURCES (USES):				
Transfers out	(91,207)	(91,207)	-	91,207
Total other financing sources (uses)	(91,207)	(91,207)	-	91,207
NET CHANGE IN FUND BALANCES	-	-	(3,456,070)	$ (3,456,070)
FUND BALANCES, BEGINNING OF YEAR	28,670,402	28,670,402	28,670,402	
FUND BALANCES, END OF YEAR	$ 28,670,402	$ 28,670,402	$ 25,214,332	

Refer to Note to Other Supplementary Information

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOLSOM RANCH FINANCING AUTHORITY DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Taxes:				
Intergovernmental	$ 7,609,445	$ 7,609,445	$ 6,987,599	$ (621,846)
Investment income (loss)	-	-	(7,582,419)	(7,582,419)
Total revenues	7,609,445	7,609,445	(594,820)	(8,204,265)
EXPENDITURES:				
Debt service:				
Principal payments	1,225,000	1,225,000	1,225,000	-
Interest and fiscal charges	6,384,445	6,384,445	6,987,599	(603,154)
Total expenditures	7,609,445	7,609,445	8,212,599	(603,154)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(8,807,419)	(8,807,419)
OTHER FINANCING SOURCES (USES):				
Bond issuance-par value	-	-	37,440,000	37,440,000
Bond issuance-premium/discount	-	-	2,292,446	2,292,446
Total other financing sources (uses)	-	-	39,732,446	2,292,446
NET CHANGE IN FUND BALANCES	-	-	30,925,027	$ (6,514,973)
FUND BALANCES, BEGINNING OF YEAR	139,488,908	139,488,908	139,488,908	
FUND BALANCES, END OF YEAR	$ 139,488,908	$ 139,488,908	$ 170,413,935	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TRANSPORTATION IMPROVEMENT CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Intergovernmental	$ 3,194,086	$ 3,377,484	$ 4,562,179	$ 1,184,695
Charges for current services	1,362,785	1,362,785	3,857,718	2,494,933
Investment income (loss)	655,000	655,000	2,445,832	1,790,832
Total revenues	5,211,871	5,395,269	10,877,633	5,482,364
EXPENDITURES:				
Current:				
Public ways and facilities	1,983,100	2,862,671	1,219,108	1,643,563
Capital outlay	3,050,000	3,979,344	2,738,148	1,241,196
Total expenditures	5,033,100	6,842,015	3,957,256	2,884,759
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	178,771	(1,446,746)	6,920,377	8,367,123
OTHER FINANCING SOURCES (USES):				
Transfers out	(178,771)	(178,771)	(178,771)	-
Total other financing sources (uses)	(178,771)	(178,771)	(178,771)	-
NET CHANGE IN FUND BALANCES	-	(1,625,517)	6,741,606	$ 8,367,123
FUND BALANCES, BEGINNING OF YEAR	37,254,452	37,254,452	37,254,452	
FUND BALANCES, END OF YEAR	$ 37,254,452	$ 35,628,935	$ 43,996,058	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FPA CAPITAL IMPROVEMENT
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Charges for current services	$ 552,481	$ 664,537	$ 8,470,208	$ 7,805,671
Investment income (loss)	800,000	800,000	2,637,909	1,837,909
Total revenues	1,352,481	1,464,537	11,108,117	9,643,580
EXPENDITURES:				
Current:				
General government	84,772	95,674	230,384	(134,710)
Public safety	10,024	21,337	10,182	11,155
Public ways and facilities	-	(21,302)	460,784	(482,086)
Culture and recreation	45,724	97,332	5,155	92,177
Capital outlay	1,130,000	9,672,685	8,179,121	1,493,564
Total expenditures	1,270,520	9,865,726	8,885,626	980,100
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	81,961	(8,401,189)	2,222,491	10,623,680
OTHER FINANCING SOURCES (USES):				
Transfers out	(81,961)	(81,961)	(81,961)	-
Total other financing sources (uses)	(81,961)	(81,961)	(81,961)	-
NET CHANGE IN FUND BALANCES	-	(8,483,150)	2,140,530	$ 10,623,680
FUND BALANCES, BEGINNING OF YEAR	43,316,400	43,316,400	43,316,400	
FUND BALANCES, END OF YEAR	$ 43,316,400	$ 34,833,250	$ 45,456,930	

Refer to Note to Other Supplementary Information

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

CITY OF
FOLSOM
DISTINCTIVE BY NATURE

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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Permanent Funds

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for proposes that support the reporting government's programs.

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CITY OF FOLSOM, CALIFORNIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30,2025

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS					
Cash and cash equivalents	$ 31,025,711	$ 1,792,312	$ 33,444,936	$ 499,531	$ 66,762,490
Cash with fiscal agent	-	-	230,117	-	230,117
Receivables:					
General accounts	1,445,186	-	850	-	1,446,036
Accrued interest	429,854	31,340	472,449	8,745	942,388
Loans	4,700,601	-	-	-	4,700,601
Special assessments - delinquent	-	41,329	-	-	41,329
Due from other governments	753,588	-	-	-	753,588
Restricted assets:					
Cash and cash equivalents	352,300	-	-	-	352,300
Total assets	$ 38,707,240	$ 1,864,981	$ 34,148,352	$ 508,276	$ 75,228,849
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 847,418	$ -	$ 39,006	$ -	$ 886,424
Due to other funds	76,490	-	-	-	76,490
Deposit payable	287,297	-	-	-	287,297
Unearned revenue	449,692	41,329	-	-	491,021
Total liabilities	1,660,897	41,329	39,006	-	1,741,232
Deferred Inflows of Resources					
Deferred inflows -unavailable revenue	1,328,434	-	-	-	1,328,434
Total deferred inflows of resources	1,328,434	-	-	-	1,328,434
Fund Balances:					
Nonspendable	-	-	-	499,531	499,531
Restricted	25,451,786	1,823,652	34,109,346	8,745	61,393,529
Committed	10,434,068	-	-	-	10,434,068
Unassigned	(167,945)	-	-	-	(167,945)
Total fund balances	35,717,909	1,823,652	34,109,346	508,276	72,159,183
Total liabilities, deferred inflows of resources and fund balances	$ 38,707,240	$ 1,864,981	$ 34,148,352	$ 508,276	$ 75,228,849

CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES:					
License and permits	$ 12,663	$ -	$ -	$ -	$ 12,663
Intergovernmental	5,380,089	-	6,592	-	5,386,681
Charges for current services	7,385,126	-	2,416,371	-	9,801,497
Fines and forfeitures	216,913	-	-	-	216,913
Assessment collections	-	246	-	-	246
Investment income (loss)	1,349,911	77,699	1,707,615	21,663	3,156,888
Miscellaneous	89,042	-	16,056	-	105,098
Total revenues	14,433,744	77,945	4,146,634	21,663	18,679,986
EXPENDITURES:					
Current:					
General government	397,495	-	-	-	397,495
Public safety	68,622	-	-	-	68,622
Public ways and facilities	6,062,981	-	97,006	-	6,159,987
Culture and recreation	151,026	-	6,500	-	157,526
Capital outlay	818,252	-	515,792	-	1,334,044
Total expenditures	7,498,376	-	619,298	-	8,117,674
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,935,368	77,945	3,527,336	21,663	10,562,312
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	841,588	-	841,588
Transfers out	(1,127,655)	-	(21,762)	(386)	(1,149,803)
Total other financing sources (uses)	(1,127,655)	-	819,826	(386)	(308,215)
NET CHANGE IN FUND BALANCES	5,807,713	77,945	4,347,162	21,277	10,254,097
FUND BALANCES, BEGINNING OF YEAR	29,910,196	1,745,707	29,762,184	486,999	61,905,086
FUND BALANCES, END OF YEAR	$ 35,717,909	$ 1,823,652	$ 34,109,346	$ 508,276	$ 72,159,183

NONMAJOR SPECIAL REVENUE FUNDS

Planning Services:

To account for revenues and disbursements of special planning services for developers.

Transportation Tax:

To account for receipts of SB-325 transportation tax monies.

Park Dedication (Quimby):

To account for Quimby Act Fees for park development purposes.

Traffic Congestion Relief:

To account for revenues and expenditures associated with the relief of Traffic Congestion.

Gas Tax:

Road Maint/Rehab – To account for money apportioned under Streets and Highways Code Sec. 2032.
Gas Tax 2105 - To account for money apportioned under Streets and Highways Code Sec. 2105.
Gas Tax 2106 - To account for money apportioned under Streets and Highways Code Sec. 2106.
Gas Tax 2107 - To account for money apportioned under Streets and Highways Codes Sec. 2107 and SB-300 Special Motor Vehicle Fuel Tax Apportionment.
Gas Tax 2107.5 - To account for money apportioned under Street and Highways Code Sec. 2107.5.

Light and Landscape Districts:

To account for assessments for maintenance pursuant to the 1972 Lighting and Landscaping Act in the following subsidiary funds:

Los Cerros L&L	Briggs Ranch L&L	Natoma Station L&L
Folsom Heights L&L	Broadstone #3 L&L	Broadstone L&L
Hannaford Cross L&L	Lake Natoma Shores L&L	Cobble Hills/Reflections L&L
Prairie Oaks #2 L&L	Sierra Estates L&L	Lakeridge Estates L&L
La Collina Del Lago L&L	Cobble Ridge L&L	Prairie Oaks Ranch L&L
Silverbrook L&L	Willow Creek East L&L	Blue Ravine Oaks L&L
Steeplechase L&L	Willow Creek South L&L	American River North L&L
Willow Springs L&L	Willow Springs Maint. Dist.	CFD# 12 Maint. Dist.
CFD# 13 ARC Maint. Dist.	American River North #2 L&L	The Residences at ARC L&L
American River North #3 L&L	Blue Ravine Oaks # 2 L&L	Folsom Heights #2 L&L
Broadstone #4 L&L	CFD #16 Islands Maint. Dist.	Willow Creek East #2 L&L
Prospect Ridge L&L	CFD#18 Maint Dist.	CFD#19 Maint Dist.
CFD #23 IA1 Maint Dist.	CFD #23 IA2 Maint Dist.	CFD #23 IA3 Maint Dist.
CFD #23 IA4 Maint Dist.	CFD #23 IA5 Maint Dist.	CFD #23 IA6 Maint Dist.
CFD #23 IA7 Maint Dist.		

Transportation System Management:

To account for revenue and disbursements for study of future traffic needs.

Community Development Block Grant:

To account for Community Development Grant monies.

Humbug Willow Creek:

To account for revenues and expenditures related to the planning for the Humbug Willow Creek trail area.

General Plan Amendment:

To account for fees collected for the update of the general plan.

Tree Planting:

To account for revenues and expenditures related to the mitigation of tree loss in construction.

Zoo Special Revenue:

To account for revenues and expenditures for designated zoo activities.

Other Special Revenue:

To account for revenues and expenditures in the following special revenue funds:

Folsom Comm & Cultural Services	Housing Trust Special Revenue
Truck Management Plan Fee	Historical District
Sphere of Influence	Oaks at Willow Springs
Police Officer Training Fund	Police Impound

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CITY OF FOLSOM, CALIFORNIA

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2025

	Planning Services	Transportation Tax	Park Dedication (Quimby)	Traffic Congestion Relief
ASSETS				
Cash and cash equivalents	$ 380,212	$ 404,115	$ 2,812,238	$ 1,038
Receivables:				
General accounts	-	-	-	-
Accrued interest	7,577	6,369	48,751	24
Loans	-	-	-	-
Due from other governments	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	36,000	-	-
Total assets	$ 387,789	$ 446,484	$ 2,860,989	$ 1,062
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 29,552	$ 21,132	$ -	$ -
Due to other funds	-	-	-	-
Deposits payable	-	-	-	-
Unearned revenue	449,692	-	-	-
Total liabilities	479,244	21,132	-	-
Deferred Inflows of Resources				
Deferred inflows -unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances:				
Restricted	-	425,352	-	1,062
Committed	-	-	2,860,989	-
Unassigned	(91,455)	-	-	-
Total fund balances (deficit)	(91,455)	425,352	2,860,989	1,062
Total liabilities, deferred inflows of resources and fund balances (deficit)	$ 387,789	$ 446,484	$ 2,860,989	$ 1,062

Gas Tax	Light and Landscape Districts	Transportation System Management	Community Development Block Grant	
				ASSETS
$ 10,289,076	$ 11,391,030	$ 298,102	$ 80,784	Cash and cash equivalents
				Receivables:
-	39,384	-	24,045	General accounts
93,730	189,530	5,597	1,192	Accrued interest
-	-	-	73,729	Loans
691,286	62,302	-	-	Due from other governments
				Restricted assets:
251,498	-	49,802	-	Cash and cash equivalents
$ 11,325,590	$ 11,682,246	$ 353,501	$ 179,750	Total assets
				LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES
				Liabilities:
$ 38,489	$ 584,069	$ -	$ 22,421	Accounts payable
-	-	-	-	Due to other funds
-	-	-	-	Deposits payable
-	-	-	-	Unearned revenue
38,489	584,069	-	22,421	Total liabilities
				Deferred Inflows of Resources
-	-	-	-	Deferred inflows -unavailable revenue
-	-	-	-	Total deferred inflows of resources
				Fund Balances:
11,287,101	11,098,177	-	157,329	Restricted
-	-	353,501	-	Committed
-	-	-	-	Unassigned
11,287,101	11,098,177	353,501	157,329	Total fund balances (deficit)
$ 11,325,590	$ 11,682,246	$ 353,501	$ 179,750	Total liabilities, deferred inflows of resources and fund balances (deficit)

CITY OF FOLSOM, CALIFORNIA

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30,2025

	Humbug Willow Creek	General Plan Amendment	Tree Planting	Zoo
ASSETS				
Cash and cash equivalents	$ -	$ 739,614	$ 1,380,766	$ 225,514
Receivables:				
General accounts	-	39,760	-	10,138
Accrued interest	-	11,033	23,571	4,073
Loans	-	-	-	-
Due from other governments	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Total assets	$ -	$ 790,407	$ 1,404,337	$ 239,725
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ 2,500	$ -	$ -
Due to other funds	76,490	-	-	-
Deposits payable	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	76,490	2,500	-	-
Deferred Inflows of Resources				
Deferred inflows -unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances:				
Restricted	-	787,907		239,725
Committed	-	-	1,404,337	-
Unassigned	(76,490)	-	-	-
Total fund balances (deficit)	(76,490)	787,907	1,404,337	239,725
Total liabilities and fund balances (deficit)	$ -	$ 790,407	$ 1,404,337	$ 239,725

Other	Total Nonmajor Special Revenue Funds	
		ASSETS
$ 3,023,222	$ 31,025,711	Cash and cash equivalents
		Receivables:
1,331,859	1,445,186	General accounts
38,407	429,854	Accrued interest
4,626,872	4,700,601	Loans
-	753,588	Due from other governments
		Restricted assets:
15,000	352,300	Cash and cash equivalents
$ 9,035,360	$ 38,707,240	Total assets
		LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES
		Liabilities:
$ 149,255	$ 847,418	Accounts payable
-	76,490	Due to other funds
287,297	287,297	Deposits payable
-	449,692	Unearned revenue
436,552	1,660,897	Total liabilities
		Deferred Inflows of Resources
1,328,434	1,328,434	Deferred inflows -unavailable revenue
1,328,434	1,328,434	Total deferred inflows of resources
		Fund Balances:
1,455,133	25,451,786	Restricted
5,815,241	10,434,068	Committed
-	(167,945)	Unassigned
7,270,374	35,717,909	Total fund balances (deficit)
$ 9,035,360	$ 38,707,240	Total liabilities, deferred inflows of resources and fund balances (deficit)

CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS FOR THE YEAR ENDED JUNE 30, 2025

	Planning Services	Transportation Tax	Park Dedication (Quimby)	Traffic Congestion Relief
REVENUES:				
License and permits	$ -	$ -	$ -	$ -
Intergovernmental	-	7,311	-	-
Charges for current services	297,187	-	-	-
Fines and forfeitures	-	-	-	-
Interest	17,531	28,719	123,104	35
Miscellaneous	-	-	-	-
Total revenues	314,718	36,030	123,104	35
EXPENDITURES:				
Current:				
General government	350,335	-	-	-
Public safety	-	-	-	-
Public ways and facilities	-	23,137	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	47,546	-	-
Total expenditures	350,335	70,683	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(35,617)	(34,653)	123,104	35
OTHER FINANCING SOURCES (USES):				
Transfers out	(8,027)	-	(6,136)	-
Total other financing sources (uses)	(8,027)	-	(6,136)	-
NET CHANGE IN FUND BALANCES	(43,644)	(34,653)	116,968	35
FUND BALANCES (DEFICIT), BEGINNING OF YEAR	(47,811)	460,005	2,744,021	1,027
FUND BALANCES (DEFICIT), END OF YEAR	$ (91,455)	$ 425,352	$ 2,860,989	$ 1,062

Gas Tax	Light and Landscape Districts	Transportation System Management	Community Development Block Grant	
				REVENUES:
$ -	$ -	$ -	$ -	License and permits
4,945,991	109,206	-	162,909	Intergovernmental
-	6,621,786	33,115	-	Charges for current services
-	-	-	-	Fines and forfeitures
383,756	519,524	14,923	3,544	Interest
-	1,080	-	-	Miscellaneous
5,329,747	7,251,596	48,038	166,453	Total revenues
				EXPENDITURES:
				Current:
-	1,685	-	-	General government
-	-	-	-	Public safety
38,489	5,737,605	-	158,879	Public ways and facilities
-	-	-	-	Culture and recreation
770,706	-	-	-	Capital outlay
809,195	5,739,290	-	158,879	Total expenditures
4,520,552	1,512,306	48,038	7,574	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
				OTHER FINANCING SOURCES (USES):
(1,000,000)	(106,697)	(243)	-	Transfers out
(1,000,000)	(106,697)	(243)	-	Total other financing sources (uses)
3,520,552	1,405,609	47,795	7,574	NET CHANGE IN FUND BALANCES
7,766,549	9,692,568	305,706	149,755	FUND BALANCES (DEFICIT), BEGINNING OF YEAR
$ 11,287,101	$ 11,098,177	$ 353,501	$ 157,329	FUND BALANCES (DEFICIT), END OF YEAR

CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS FOR THE YEAR ENDED JUNE 30, 2025

	Humbug Willow Creek	General Plan Amendment	Tree Planting	Zoo
REVENUES:				
License and permits	$ -	$ -	$ -	$ -
Intergovernmental	-	39,760	-	-
Charges for current services	14,367	129,702	264,293	24,676
Fines and forfeitures	-	-	-	-
Interest	-	30,691	58,320	10,581
Miscellaneous	-	-	-	65,944
Total revenues	14,367	200,153	322,613	101,201
EXPENDITURES:				
Current:				
General government	-	39,760	-	-
Public safety	-	-	-	-
Public ways and facilities	-	-	104,871	-
Culture and recreation	21,176	-	-	119,742
Capital outlay	-	-	-	-
Total expenditures	21,176	39,760	104,871	119,742
REVENUES OVER (UNDER) EXPENDITURES	(6,809)	160,393	217,742	(18,541)
OTHER FINANCING SOURCES (USES):				
Transfers out	(278)	(380)	(4,229)	-
Total other financing sources (uses)	(278)	(380)	(4,229)	-
NET CHANGE IN FUND BALANCES	(7,087)	160,013	213,513	(18,541)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR	(69,403)	627,894	1,190,824	258,266
FUND BALANCES (DEFICIT), END OF YEAR	$ (76,490)	$ 787,907	$ 1,404,337	$ 239,725

Other	Total Nonmajor Special Revenue Funds	
		REVENUES:
$ 12,663	$ 12,663	License and permits
114,912	5,380,089	Intergovernmental
-	7,385,126	Charges for current services
216,913	216,913	Fines and forfeitures
159,183	1,349,911	Interest
22,018	89,042	Miscellaneous
525,689	14,433,744	Total revenues
		EXPENDITURES:
		Current:
5,715	397,495	General government
68,622	68,622	Public safety
-	6,062,981	Public ways and facilities
10,108	151,026	Culture and recreation
-	818,252	Capital outlay
84,445	7,498,376	Total expenditures
441,244	6,935,368	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
		OTHER FINANCING SOURCES (USES):
(1,665)	(1,127,655)	Transfers out
(1,665)	(1,127,655)	Total other financing sources (uses)
439,579	5,807,713	NET CHANGE IN FUND BALANCES
6,830,795	29,910,196	FUND BALANCES (DEFICIT), BEGINNING OF YEAR
$ 7,270,374	$ 35,717,909	FUND BALANCES (DEFICIT), END OF YEAR

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PLANNING SERVICES SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:				
Charges for current services	$ 346,027	$ 465,633	$ 297,187	$ (168,446)
Interest	12,000	12,000	17,531	5,531
Total revenues	358,027	477,633	314,718	(162,915)
EXPENDITURES:				
Current:				
General government	350,000	709,694	350,335	359,359
Total expenditures	350,000	709,694	350,335	359,359
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	8,027	(232,061)	(35,617)	196,444
OTHER FINANCING SOURCES (USES):				
Transfers out	(8,027)	(8,027)	(8,027)	-
Total other financing sources (uses)	(8,027)	(8,027)	(8,027)	-
NET CHANGE IN FUND BALANCES	-	(240,088)	(43,644)	$ 196,444
FUND BALANCES, BEGINNING OF YEAR	(47,811)	(47,811)	(47,811)	
FUND BALANCES, END OF YEAR	$ (47,811)	$ (287,899)	$ (91,455)	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TRANSPORTATION TAX SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Intergovernmental	$ 32,500	$ 32,500	$ 7,311	$ (25,189)
Interest	7,500	7,500	28,719	21,219
Total revenues	40,000	40,000	36,030	(3,970)
EXPENDITURES:				
Current:				
Public ways and facilities	40,000	40,000	23,137	16,863
Total expenditures	40,000	40,000	70,683	64,409
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(34,653)	(34,653)
NET CHANGE IN FUND BALANCES	-	-	(34,653)	$ (34,653)
FUND BALANCES, BEGINNING OF YEAR	460,005	460,005	460,005	
FUND BALANCES, END OF YEAR	$ 460,005	$ 460,005	$ 425,352	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARK DEDICATION (QUIMBY) SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Charges for current services	$ 356,136	$ 356,136	$ -	$ (356,136)
Interest	50,000	50,000	123,104	73,104
Total revenues	406,136	406,136	123,104	(283,032)
EXPENDITURES:				
Current:				
Culture and recreation	400,000	400,000	-	400,000
Total expenditures	400,000	390,028	-	390,028
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	6,136	16,108	123,104	106,996
OTHER FINANCING SOURCES (USES):				
Transfers out	(6,136)	(6,136)	(6,136)	-
Total other financing sources (uses)	(6,136)	(6,136)	(6,136)	-
NET CHANGE IN FUND BALANCES	-	9,972	116,968	$ 106,996
FUND BALANCES, BEGINNING OF YEAR	2,744,021	2,744,021	2,744,021	
FUND BALANCES, END OF YEAR	$ 2,744,021	$ 2,753,993	$ 2,860,989	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TRAFFIC CONGESTION RELIEF SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Interest	$ -	$ -	$ 35	$ 35
Total revenues	-	-	35	35
NET CHANGE IN FUND BALANCES	-	9,526	35	$ (9,491)
FUND BALANCES, BEGINNING OF YEAR	1,027	1,027	1,027	
FUND BALANCES, END OF YEAR	$ 1,027	$ 10,553	$ 1,062	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GAS TAX SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Intergovernmental	$ 2,180,000	$ 2,180,000	$ 4,945,991	$ 2,765,991
Interest	170,000	170,000	383,756	213,756
Total revenues	2,350,000	2,350,000	5,329,747	2,979,747
EXPENDITURES:				
Current:				
Public ways and facilities	-	53,092	38,489	14,603
Capital outlay	1,350,000	1,350,000	770,706	579,294
Total expenditures	1,350,000	1,403,092	809,195	593,897
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,000,000	946,908	4,520,552	3,573,644
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,000,000)	(1,000,000)	(1,000,000)	-
Total other financing sources (uses)	(1,000,000)	(1,000,000)	(1,000,000)	-
NET CHANGE IN FUND BALANCES	-	(53,092)	3,520,552	$ 3,573,644
FUND BALANCES, BEGINNING OF YEAR	7,766,549	7,766,549	7,766,549	
FUND BALANCES, END OF YEAR	$ 7,766,549	$ 7,713,457	$ 11,287,101	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LIGHT AND LANDSCAPE, AND MAINTENANCE DISTRICTS SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Intergovernmental	$ -	$ -	$ 109,206	$ 109,206
Charges for current services	4,208,758	4,208,758	6,621,786	2,413,028
Interest	201,484	201,484	519,524	318,040
Miscellaneous	-	-	1,080	1,080
Total revenues	4,410,242	4,410,242	7,251,596	2,841,354
EXPENDITURES:				
Current:				
General government	-	-	1,685	(1,685)
Public ways and facilities	3,839,485	5,726,145	5,737,605	(11,460)
Total expenditures	3,839,485	5,726,145	5,739,290	(13,145)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	570,757	(1,315,903)	1,512,306	2,828,209
OTHER FINANCING SOURCES (USES):				
Transfers out	(570,757)	(664,610)	(106,697)	557,913
Total other financing sources (uses)	(570,757)	(664,610)	(106,697)	557,913
NET CHANGE IN FUND BALANCES	-	(1,980,513)	1,405,609	$ 3,386,122
FUND BALANCES, BEGINNING OF YEAR	9,692,568	9,692,568	9,692,568	
FUND BALANCES, END OF YEAR	$ 9,692,568	$ 7,712,055	$ 11,098,177	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TRANSPORTATION SYSTEM MANAGEMENT SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Charges for current services	$ 29,243	$ 29,243	$ 33,115	$ 3,872
Interest	6,000	6,000	14,923	8,923
Total revenues	35,243	35,243	48,038	12,795
EXPENDITURES:				
Current:				
Public ways and facilities	35,000	35,000	-	35,000
Total expenditures	35,000	35,000	-	35,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	243	243	48,038	47,795
OTHER FINANCING SOURCES (USES):				
Transfers out	(243)	(243)	(243)	-
Total other financing sources (uses)	(243)	(243)	(243)	-
NET CHANGE IN FUND BALANCES	-	-	47,795	$ 47,795
FUND BALANCES, BEGINNING OF YEAR	305,706	305,706	305,706	
FUND BALANCES, END OF YEAR	$ 305,706	$ 305,706	$ 353,501	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Intergovernmental	$ 219,000	$ 219,000	$ 162,909	$ (56,091)
Interest	1,000	1,000	3,544	2,544
Total revenues	220,000	220,000	166,453	(53,547)
EXPENDITURES:				
Current:				
Public ways and facilities	220,000	220,000	158,879	61,121
Total expenditures	220,000	220,000	158,879	61,121
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	7,574	7,574
NET CHANGE IN FUND BALANCES	-	-	7,574	$ 7,574
FUND BALANCES, BEGINNING OF YEAR	149,755	149,755	149,755	
FUND BALANCES, END OF YEAR	$ 149,755	$ 149,755	$ 157,329	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HUMBUG WILLOW CREEK SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Charges for current services	$ 20,278	$ 20,278	$ 14,367	$ (5,911)
Total revenues	20,278	20,278	14,367	(5,911)
EXPENDITURES:				
Current:				
Culture and recreation	20,000	46,780	21,176	25,604
Total expenditures	20,000	46,780	21,176	25,604
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	278	(26,502)	(6,809)	19,693
OTHER FINANCING SOURCES (USES):				
Transfers out	(278)	(278)	(278)	-
Total other financing sources (uses)	(278)	(278)	(278)	-
NET CHANGE IN FUND BALANCES	-	(26,780)	(7,087)	$ 19,693
FUND BALANCES, BEGINNING OF YEAR	(69,403)	(69,403)	(69,403)	
FUND BALANCES, END OF YEAR	$ (69,403)	$ (96,183)	$ (76,490)	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL PLAN AMENDMENT SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Intergovernmental	$ -	$ -	$ 39,760	$ 39,760
Charges for current services	86,630	86,630	129,702	43,072
Interest	10,000	10,000	30,691	20,691
Total revenues	96,630	96,630	200,153	103,523
EXPENDITURES:				
Current:				
General government	96,250	158,695	39,760	118,935
Total expenditures	96,250	158,695	39,760	118,935
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	380	(62,065)	160,393	222,458
OTHER FINANCING SOURCES (USES):				
Transfers out	(380)	(380)	(380)	-
Total other financing sources (uses)	(380)	(380)	(380)	-
NET CHANGE IN FUND BALANCES	-	(62,445)	160,013	$ 222,458
FUND BALANCES, BEGINNING OF YEAR	627,894	627,894	627,894	
FUND BALANCES, END OF YEAR	$ 627,894	$ 565,449	$ 787,907	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREE PLANTING SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Charges for current services	$ 100,000	$ 100,000	$ 264,293	$ 164,293
Interest	35,000	35,000	58,320	23,320
Miscellaneous	108,979	108,979	-	(108,979)
Total revenues	243,979	243,979	322,613	78,634
EXPENDITURES:				
Current:				
Public ways and facilities	220,750	323,768	104,871	218,897
Community services	19,000	19,000	-	19,000
Total expenditures	239,750	342,768	104,871	237,897
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,229	(98,789)	217,742	316,531
OTHER FINANCING SOURCES (USES):				
Transfers out	(4,229)	(4,229)	(4,229)	-
Total other financing sources (uses)	(4,229)	(4,229)	(4,229)	-
NET CHANGE IN FUND BALANCES	-	(103,018)	213,513	$ 316,531
FUND BALANCES, BEGINNING OF YEAR	1,190,824	1,190,824	1,190,824	
FUND BALANCES, END OF YEAR	$ 1,190,824	$ 1,087,806	$ 1,404,337	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ZOO SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Charges for current services	$ 18,000	$ 18,000	$ 24,676	$ 6,676
Interest	2,000	2,000	10,581	8,581
Miscellaneous	-	-	65,944	65,944
Total revenues	20,000	20,000	101,201	81,201
EXPENDITURES:				
Current:				
Culture and recreation	20,000	20,000	119,742	(99,742)
Total expenditures	20,000	20,000	119,742	(99,742)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(18,541)	(18,541)
NET CHANGE IN FUND BALANCES	-	-	(18,541)	$ (18,541)
FUND BALANCES, BEGINNING OF YEAR	258,266	258,266	258,266	
FUND BALANCES, END OF YEAR	$ 258,266	$ 258,266	$ 239,725	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
OTHER SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
License and permits	$ 5,000	$ 5,000	$ 12,663	$ 7,663
Intergovernmental	-	-	114,912	114,912
Fines and forfeitures	65,000	65,000	216,913	151,913
Interest	29,500	29,500	159,183	129,683
Miscellaneous	155,165	155,165	22,018	(133,147)
Total revenues	254,665	254,665	525,689	271,024
EXPENDITURES:				
Current:				
General government	8,000	8,000	5,715	2,285
Public safety	50,000	50,000	68,622	(18,622)
Public ways and facilities	150,000	150,000	-	150,000
Community services	5,000	5,000	-	5,000
Culture and recreation	40,000	40,000	10,108	29,892
Total expenditures	253,000	253,000	84,445	168,555
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,665	1,665	441,244	439,579
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,665)	(1,665)	(1,665)	-
Total other financing sources (uses)	(1,665)	(1,665)	(1,665)	-
NET CHANGE IN FUND BALANCES	-	-	439,579	$ 439,579
FUND BALANCES, BEGINNING OF YEAR	6,830,795	6,830,795	6,830,795	
FUND BALANCES, END OF YEAR	$ 6,830,795	$ 6,830,795	$ 7,270,374	

NONMAJOR DEBT SERVICE FUNDS

1915 Assessment Districts:

To account for the debt service on the following 1915 Assessment Districts:

City of Folsom South Assessment District Refunding Bonds
1982-1 Nimbus Water

Folsom Community Correctional Facility:

To account for the debt service on the City of Folsom Certificates of Participation for the Folsom Community Correctional Facility.

City Parks and Signals:

To account for the debt service on the City of Folsom Refunding Certificates of Participation.

General Obligation Bonds for School Facilities:

To account for the debt service on the General Obligation Bonds issued for school facilities.

Recreation Facility:

To account for the debt service on the City of Folsom Certificates of Participation for the Natoma Station Learning Center.

CITY OF FOLSOM, CALIFORNIA

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2025

	1915 Assessment Districts	Community Correctional Facility	City Parks and Signals	General Obligation School Facilities
ASSETS				
Cash and cash equivalents	$ 1,235,113	$ 347,587	$ 57,350	$ 55,769
Receivables:				
Accrued interest	21,607	6,081	1,003	962
Special assessments - delinquent	41,329	-	-	-
Total assets	$ 1,298,049	$ 353,668	$ 58,353	$ 56,731
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Unearned revenue	$ 41,329	$ -	$ -	$ -
Total liabilities	41,329	-	-	-
Fund balances:				
Restricted	1,256,720	353,668	58,353	56,731
Total fund balances (deficit)	1,256,720	353,668	58,353	56,731
Total deferred inflows and fund balances	$ 1,298,049	$ 353,668	$ 58,353	$ 56,731

Recreation Facility	Total Nonmajor Debt Service Funds	
		ASSETS
$ 96,493	$ 1,792,312	Cash and cash equivalents
		Receivables:
1,687	31,340	Accrued interest
-	41,329	Special assessments - delinquent
$ 98,180	$ 1,864,981	Total assets
		LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES
		Liabilities:
$ -	$ 41,329	Unearned revenue
-	41,329	Total liabilities
		Fund balances:
98,180	1,823,652	Restricted
98,180	1,823,652	Total fund balances (deficit)
$ 98,180	$ 1,864,981	Total deferred inflows and fund balances

CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR DEBT SERVICE FUNDS FOR THE YEAR ENDED JUNE 30, 2025

	1915 Assessment Districts	Community Correctional Facility	City Parks and Signals	General Obligation School Facilities
REVENUES:				
Assessment collections	$ -	$ -	$ -	$ 246
Investment income (loss)	53,551	15,070	2,486	2,407
Total revenues	53,551	15,070	2,486	2,653
NET CHANGE IN FUND BALANCES	53,551	15,070	2,486	2,653
FUND BALANCES, BEGINNING OF YEAR	1,203,169	338,598	55,867	54,078
FUND BALANCES, END OF YEAR	$ 1,256,720	$ 353,668	$ 58,353	$ 56,731

Recreation Facility	Total Nonmajor Debt Service Funds	
		REVENUES:
$ -	$ 246	Assessment collections
4,185	77,699	Investment income (loss)
4,185	77,945	Total revenues
4,185	77,945	Net change in fund balances
93,995	1,745,707	Beginning of year
$ 98,180	$ 1,823,652	End of year

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
1915 ASSESSMENT DISTRICTS DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Investment income (loss)	$ -	$ -	$ 53,551	$ 53,551
Total revenues	-	-	53,551	53,551
NET CHANGE IN FUND BALANCES	-	-	53,551	$ 53,551
FUND BALANCES, BEGINNING OF YEAR	1,203,169	1,203,169	1,203,169	
FUND BALANCES, END OF YEAR	$ 1,203,169	$ 1,203,169	$ 1,256,720	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY CORRECTIONAL FACILITY DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Investment income (loss)	$ -	$ -	$ 15,070	$ 15,070
Total revenues	-	-	15,070	15,070
NET CHANGE IN FUND BALANCES	-	-	15,070	$ 15,070
FUND BALANCES, BEGINNING OF YEAR	338,598	338,598	338,598	
FUND BALANCES, END OF YEAR	$ 338,598	$ 338,598	$ 353,668	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CITY PARKS AND TRAFFIC SIGNALS DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Investment income (loss)	$ -	$ -	$ 2,486	$ 2,486
Total revenues	-	-	2,486	2,486
NET CHANGE IN FUND BALANCES	-	-	2,486	$ 2,486
FUND BALANCES, BEGINNING OF YEAR	55,867	55,867	55,867	
FUND BALANCES, END OF YEAR	$ 55,867	$ 55,867	$ 58,353	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL OBLIGATION SCHOOL FACILITIES DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Assessment collections	$ -	$ -	$ 246	$ 246
Investment income (loss)	-	-	2,407	2,407
Total revenues	-	-	2,653	2,653
NET CHANGE IN FUND BALANCES	-	-	2,653	$ 2,653
FUND BALANCES, BEGINNING OF YEAR	54,078	54,078	54,078	
FUND BALANCES, END OF YEAR	$ 54,078	$ 54,078	$ 56,731	

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECREATION FACILITY DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES:				
Investment income (loss)	$ -	$ -	$ 4,185	$ 4,185
Total revenues	-	-	4,185	4,185
NET CHANGE IN FUND BALANCES	-	-	4,185	$ 4,185
FUND BALANCES, BEGINNING OF YEAR	93,995	93,995	93,995	
FUND BALANCES, END OF YEAR	$ 93,995	$ 93,995	$ 98,180	

NONMAJOR CAPITAL PROJECTS FUNDS

1915 Assessment Districts:

To account for the construction proceeds of the following 1915 Assessment District:

Prairie Oaks Ranch 92-2

Mello Roos Assessment Districts:

To account for the construction proceeds of the following special tax bonds:

1995 Empire Ranch Community Facilities District No. 10
2001 Parkway Community Facilities District No. 14

2011 Non-Housing Bond Proceeds:

To account for the construction proceeds from the 2011A tax allocation bonds.

Park Capital Improvement:

To account for long-term park projects financed from developer mitigation charges.

Police Capital Improvement:

To account for development mitigation fees to finance outlay and facilities.

Fire Capital Improvement:

To account for development mitigation fees to finance fire capital outlay and facilities.

General Capital Improvement:

To account for development mitigation fees to finance general capital outlay and facilities.

Drainage Capital Improvement:

To account for development mitigation fees to finance drainage capital outlay and facilities.

Transit Capital Improvement:

To account for development mitigation fees to finance transit capital outlay and facilities in the Folsom Plan Area.

Corp Yard Capital Improvement:

To account for development mitigation fees to finance corp yard capital outlay and facilities in the Folsom Plan Area.

Zoo Improvement:

To account for construction projects for the Folsom Zoo.

Light Rail Transportation:

To account for the construction of light rail transportation projects.

Major Capital and Renovation:

To account for the construction and renovation of major City facilities.

Library Construction:

To account for the construction of a new library.

FSPA Infrastructure:

To account for the construction of infrastructure for the [illegible]cific Plan Area.

Facilities Augmentation:

To account for additional services, including capital improvements of the Folsom South Area Facilities Plan.

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CITY OF FOLSOM, CALIFORNIA

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2025

	1915 Assessment Districts	Mello-Roos Assessment Districts	2011 Non-Housing Bond Proceeds	Park Capital Improvement	Police Capital Improvement	General Capital Improvement	Fire Capital Improvement
ASSETS							
Cash and cash equivalents	$ 376	$ 2,552,376	$ 1,732	$ 10,707,809	$ 1,728,135	$ 3,018,139	$ 693,002
Cash with fiscal agent	-	230,117	-	-	-	-	-
Receivables:							
General accounts	-	-	-	-	-	-	-
Accrued interest	7	44,659	210	144,212	33,100	49,589	9,344
Total assets	$ 383	$ 2,827,152	$ 1,942	$ 10,852,021	$ 1,761,235	$ 3,067,728	$ 702,346
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	$ -	$ -	$ -	$ 30,326	$ -	$ -	$ -
Total liabilities	-	-	-	30,326	-	-	-
Fund Balances:							
Restricted	383	2,827,152	1,942	10,821,695	1,761,235	3,067,728	702,346
Total fund balances	383	2,827,152	1,942	10,821,695	1,761,235	3,067,728	702,346
Total liabilities and fund balance	$ 383	$ 2,827,152	$ 1,942	$ 10,852,021	$ 1,761,235	$ 3,067,728	$ 702,346

Drainage Capital Improvement	Zoo Improvement	Transit Capital Improvement	Corp Yard Capital Improvement	Light Rail Transportation	Major Capital & Renovation	
						ASSETS
$ 1,447,817	$ -	$ 7,531,171	$ 3,316,498	$ 1,420,163	$ 926,893	Cash and cash equivalents
-	-	-	-	-	-	Cash with fiscal agent
						Receivables:
850	-	-	-	-	-	General accounts
24,814	-	88,895	50,095	24,101	1,659	Accrued interest
$ 1,473,481	$ -	$ 7,620,066	$ 3,366,593	$ 1,444,264	$ 928,552	Total assets
						LIABILITIES AND FUND BALANCE
						Liabilities:
$ 8,404	$ -	$ -	$ -	$ 276	$ -	Accounts payable
8,404	-	-	-	276	-	Total liabilities
						Fund Balances:
1,465,077	-	7,620,066	3,366,593	1,443,988	928,552	Restricted
1,465,077	-	7,620,066	3,366,593	1,443,988	928,552	Total fund balances
$ 1,473,481	$ -	$ 7,620,066	$ 3,366,593	$ 1,444,264	$ 928,552	Total liabilities and fund balance

CITY OF FOLSOM, CALIFORNIA

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2025

	Library Construction	FSPA Infrastructure	Total Nonmajor Capital Projects Funds
ASSETS			
Cash and cash equivalents	$ 78,749	$ 22,076	$ 33,444,936
Cash with fiscal agent	-	-	230,117
Receivables:			
General accounts	-	-	850
Accrued interest	1,378	386	472,449
Total assets	$ 80,127	$ 22,462	$ 34,148,352
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ -	$ -	$ 39,006
Total liabilities	-	-	39,006
Fund Balances:			
Restricted	80,127	22,462	34,109,346
Total fund balances	80,127	22,462	34,109,346
Total liabilities and fund balance	$ 80,127	$ 22,462	$ 34,148,352

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CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NON MAJOR CAPITAL PROJECTS FUNDS FOR THE YEAR ENDED JUNE 30, 2025

	1915 Assessment Districts	Mello-Roos Assessment Districts	2011 Non-Housing Bond Proceeds	Park Capital Improvement	Police Capital Improvement	General Capital Improvement	Fire Capital Improvement
REVENUES:							
Charges for current services	$ -	$ -	$ -	$ 484,011	$ 49,935	$ 144,375	$ 223,113
Intergovernmental	-	-	-	-	-	-	-
Interest	16	121,415	(277)	629,541	88,016	134,727	30,160
Miscellaneous	-	-	-	16,056	-	-	-
Total revenues	16	121,415	(277)	1,129,608	137,951	279,102	253,273
EXPENDITURES:							
Public ways and facilities	-	-	-	13,454	-	-	-
Culture and recreation	-	-	-	6,500	-	-	-
Capital outlay	-	-	-	245,544	270,248	-	-
Total expenditures	-	-	-	265,498	270,248	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	16	121,415	(277)	864,110	(132,297)	279,102	253,273
OTHER FINANCING SOURCES (USES):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(433)	(126)	(9,490)	(1,163)	(1,409)	-
Total other financing sources (uses)	-	(433)	(126)	(9,490)	(1,163)	(1,409)	-
NET CHANGE IN FUND BALANCE	16	120,982	(403)	854,620	(133,460)	277,693	253,273
FUND BALANCE, BEGINNING OF YEAR	367	2,706,170	2,345	9,967,075	1,894,695	2,790,035	449,073
FUND BALANCE, END OF YEAR	$ 383	$ 2,827,152	$ 1,942	$ 10,821,695	$ 1,761,235	$ 3,067,728	$ 702,346

Drainage Capital Improvement	Zoo Improvement	Transit Capital Improvement	Corp Yard Capital Improvement	Light Rail Transportation	Major Capital & Renovation	
						REVENUES:
$ 80,467	$ -	$ 853,807	$ 519,206	$ 61,457	$ -	Charges for current services
5,000	-	-	-	1,592	-	Intergovernmental
64,761	-	428,880	139,522	62,075	4,408	Interest
-	-	-	-	-	-	Miscellaneous
150,228	-	1,282,687	658,728	125,124	4,408	Total revenues
						EXPENDITURES:
69,860	-	-	-	13,692	-	Public ways and facilities
-	-	-	-	-	-	Culture and recreation
-	-	-	-	-	-	Capital outlay
69,860	-	-	-	13,692	-	Total expenditures
80,368	-	1,282,687	658,728	111,432	4,408	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES
						OTHER FINANCING SOURCES (USES):
-	-	-	-	-	841,588	Transfers in
(1,931)	-	(3,969)	(1,460)	(1,781)	-	Transfers out
(1,931)	-	(3,969)	(1,460)	(1,781)	841,588	Total other financing sources (uses)
78,437	-	1,278,718	657,268	109,651	845,996	NET CHANGE IN FUND BALANCE
1,386,640	-	6,341,348	2,709,325	1,334,337	82,556	FUND BALANCE, BEGINNING OF YEAR
$ 1,465,077	$ -	$ 7,620,066	$ 3,366,593	$ 1,443,988	$ 928,552	FUND BALANCE, END OF YEAR

CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NON MAJOR CAPITAL PROJECTS FUNDS FOR THE YEAR ENDED JUNE 30, 2025

	Library Construction	FSPA Infrastructure	Total Nonmajor Capital Projects Funds
REVENUES:			
Charges for current services	$ -	$ -	$ 2,416,371
Intergovernmental	-	-	6,592
Interest	3,415	956	1,707,615
Miscellaneous	-	-	16,056
Total revenues	3,415	956	4,146,634
EXPENDITURES:			
Public ways and facilities	-	-	97,006
Culture and recreation	-	-	6,500
Capital outlay	-	-	515,792
Total expenditures	-	-	619,298
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,415	956	3,527,336
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	841,588
Transfers out	-	-	(21,762)
Total other financing sources (uses)	-	-	819,826
NET CHANGE IN FUND BALANCE	3,415	956	4,347,162
FUND BALANCE, BEGINNING OF YEAR	76,712	21,506	29,762,184
FUND BALANCE, END OF YEAR	$ 80,127	$ 22,462	$ 34,109,346

PERMANENT FUND

Wetland/Open Space Maintenance:

To account for endowments. Interest is to be used for maintenance of Wetland/Open Space.

CITY OF FOLSOM, CALIFORNIA

BALANCE SHEET
PERMANENT FUND
JUNE 30,2025

	Wetland/ Open Space Maintenance
ASSETS	
Cash and cash equivalents	$ 499,531
Receivables:	
Accrued interest	8,745
Total assets	$ 508,276
LIABILITIES AND FUND BALANCES	
Fund Balances:	
Nonspendable	$ 499,531
Restricted	8,745
Total fund balances	508,276
Total liabilties and fund balances	$ 508,276

CITY OF FOLSOM, CALIFORNIA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - PERMANENT FUND FOR THE YEAR ENDED JUNE 30, 2025

	Wetland/ Open Space Maintenance
REVENUES:	
Interest	$ 21,663
Total revenues	21,663
OTHER FINANCING SOURCES (USES):	
Transfers out	(386)
Total other financing sources (uses)	(386)
NET CHANGE IN FUND BALANCES	21,277
FUND BALANCES, BEGINNING OF YEAR	486,999
FUND BALANCES, END OF YEAR	$ 508,276

CITY OF FOLSOM, CALIFORNIA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WETLAND/OPEN SPACE MAINTENANCE PERMANENT FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:				
Interest	$ 10,000	$ 10,000	$ 21,663	$ 11,663
Miscellaneous	40,386	40,386	-	(40,386)
Total revenues	50,386	50,386	21,663	(28,723)
EXPENDITURES:				
Current:				
Culture and recreation	50,000	50,000	-	50,000
Total expenditures	50,000	50,000	-	50,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	386	386	21,663	21,277
OTHER FINANCING SOURCES (USES):				
Transfers out	(386)	(386)	(386)	-
Total other financing sources (uses)	(386)	(386)	(386)	-
NET CHANGE IN FUND BALANCES	-	-	21,277	$ 21,277
FUND BALANCES, BEGINNING OF YEAR	486,999	486,999	486,999	
FUND BALANCES, END OF YEAR	$ 486,999	$ 486,999	$ 508,276	

Facilities Augmentation:

To account for additional services, including capital improvements of the Folsom South Area Facilities Plan.

CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
JUNE 30,2025

	Facilities Augmentation Fund
ASSETS	
Current Assets:	
Cash and cash equivalents	$ 49,071
Receivables, net	1,068
Total current assets	50,139
Total assets	50,139
NET POSITION	
Unrestricted	50,139
Total net position (deficit)	$ 50,139

CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION NONMAJOR ENTERPRISE FUNDS FOR THE YEAR ENDED JUNE 30, 2025

	Facilities Augmentation Fund
NONOPERATING REVENUES (EXPENSES):	
Investment income	$ 1,730
Total nonoperating revenues (expenses)	1,730
INCOME (LOSS) BEFORE TRANSFERS	1,730
TRANSFERS:	
Transfers out	(466)
Total transfers	(466)
CHANGE IN NET POSITION	1,264
NET POSITION (DEFICIT), BEGINNING OF YEAR	48,875
NET POSITION (DEFICIT), END OF YEAR	$ 50,139

CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Facilities Augmentation Fund
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers and users	$ 145
Net cash provided by (used in) by operating activities	145
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Transfers to other funds	(466)
Net cash provided by (used in) noncapital financing activities	(466)
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest and dividends on investments	1,730
Net cash provided by (used in) investing activities	1,730
CHANGE IN CASH AND CASH EQUIVALENTS	1,409
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	47,662
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 49,071
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:	
Increase (decrease) in:	
Accounts receivable	$ 145
Net cash provided by (used in) operating activities	$ 145

INTERNAL SERVICE FUNDS

Equipment Replacement:

To account for general governmental equipment, which will be charged to other funds and accounts, and provide for replacement.

Risk Management:

To account for employee benefits and insurance.

Compensated Leaves:

To account for payment of vacation/leave benefits to City employees.

CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2025

	Equipment Replacement	Risk Management	Compensated Leaves	Total Internal Service Funds
ASSETS:				
Current Assets:				
Cash and cash equivalents	$ 9,154,208	$ 3,924,147	$ -	$ 13,078,355
Receivables:				
General accounts	-	579	-	579
Accrued interest	79,170	23,447	40	102,657
Retiree health benefits	-	67,661	-	67,661
Advances to Other Funds	1,040,452	-	-	1,040,452
Insurance deposits	-	1,539,122	-	1,539,122
Total current assets	10,273,830	5,554,956	40	15,828,826
Noncurrent:				
Capital assets	2,234,348	-	-	2,234,348
Less: accumulated depreciation	(2,234,348)	-	-	(2,234,348)
Total noncurrent assets	-	-	-	-
Total assets	10,273,830	5,554,956	40	15,828,826
LIABILITIES:				
Current liabilities:				
Accounts payable	-	85,568	-	85,568
Wages payable	-	766,437	70,481	836,918
Due to other funds	-	-	28,557	28,557
Total liabilities	-	852,005	99,038	951,043
NET POSITION:				
Unrestricted	10,273,830	4,702,951	(98,998)	14,877,783
Total net position	$ 10,273,830	$ 4,702,951	$ (98,998)	$ 14,877,783

CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION INTERNAL SERVICE FUNDS FOR THE YEAR ENDED JUNE 30, 2025

	Equipment Fund	Risk Management Fund	Compensated Leaves Fund	Total Internal Service Funds
OPERATING REVENUES:				
Charges for services	$ 8,724	$ 23,459,067	$ 727,362	$ 24,195,153
Total operating revenues	8,724	23,459,067	727,362	24,195,153
OPERATING EXPENSES:				
Employee services	-	24,239,955	818,506	25,058,461
Total operating expenses	-	24,239,955	818,506	25,058,461
OPERATING INCOME (LOSS)	8,724	(780,888)	(91,144)	(863,308)
NONOPERATING REVENUES (EXPENSES):				
Investment income	432,944	11,935	55	444,934
Other	87,825	74,447	-	162,272
Total nonoperating revenues (expenses)	520,769	86,382	55	607,206
INCOME (LOSS) BEFORE TRANSFERS	529,493	(694,506)	(91,089)	(256,102)
TRANSFERS:				
Transfers in	2,723,397	-	-	2,723,397
Transfers out	(5,728)	-	-	(5,728)
Total contributions and transfers	2,717,669	-	-	2,717,669
CHANGE IN NET POSITION	3,247,162	(694,506)	(91,089)	2,461,567
NET POSITION (DEFICIT), BEGINNING OF YEAR	7,026,668	5,397,457	(7,909)	12,416,216
NET POSITION (DEFICIT), END OF YEAR	$ 10,273,830	$ 4,702,951	$ (98,998)	$ 14,877,783

CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Equipment Fund	Risk Management Fund	Compensated Leaves Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	$ 8,724	$ 23,451,972	$ 727,362	$ 24,188,058
Payments to suppliers	-	(14,372)	-	(14,372)
Payments to employees	-	(24,243,209)	(755,974)	(24,999,183)
Net cash provided by (used in) by operating activities	8,724	(805,609)	(28,612)	(825,497)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	2,723,397	168,204	-	2,891,601
Transfers to other funds	235,724	-	28,557	264,281
Net cash provided by (used in) noncapital financing activities	2,959,121	168,204	28,557	3,155,882
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:				
Acquisition and construction of capital assets	-	-	-	-
Net cash provided by (used in) capital financing activities	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and dividends on investments	514,601	102,977	55	617,633
Net cash provided by (used in) investing activities	514,601	102,977	55	617,633
CHANGE IN CASH AND CASH EQUIVALENTS	3,482,446	(534,428)	-	2,948,018
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	5,671,762	4,458,575	-	10,130,337
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 9,154,208	$ 3,924,147	$ -	$ 13,078,355
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating income (loss)	$ 8,724	$ (780,888)	$ (91,144)	$ (863,308)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	-	-	-	-
Increase (decrease) in:				
Accounts receivable	-	(7,095)	-	(7,095)
Accounts payable	-	(14,372)	-	(14,372)
Wages payable	-	(3,254)	62,532	59,278
Net cash provided by (used in) operating activities	$ 8,724	$ (805,609)	$ (28,612)	$ (825,497)

CUSTODIAL FUNDS

1915 Assessment Districts:

To account for the following assessments pursuant to the 1915 Bond Act.

Blue Ravine Oaks East
Legends Refunding
Natoma Station
Folsom Auto Plaza
Lake Natoma Shores
Prairie Oaks
CobbleHills Ridge
Ridgeview
Cresleigh Natoma
Hannaford Crossing

Mello-Roos Districts:

Folsom Ranch IA7 Community District No. 23
Folsom Ranch IA2 Community District No. 23
Folsom Ranch IA3 Community District No. 23
Folsom Ranch IA4 Community District No. 23
Willow Creek Community Facilities District No. 1 Refunding
Natoma Station Community Facilities District No. 2 Refunding
Folsom Heights Community Facilities District No. 3 Refunding
Broadstone Community Facilities District No. 4 Refunding
Folsom Ranch IA5 Community District No. 23
Folsom Ranch IA6 Community District No. 23
Broadstone 2 Community Facilities District No. 7
Parkway Community Facilities District No. 8
Willow Creek Estates South Community Facilities District No. 8
Empire Ranch Community Facilities District No. 10
Willow Springs Community Facilities District No. 11
Islands IA2 Community Facilities District No. 16
Parkway Community Facilities District No. 14
Islands at Parkshore 1 Community Facilities District No. 16
Willow Hill Pipeline Community Facilities District No. 17
Area Wide Community Facilities District No. 18
Mangini Community Facilities District No. 19
Russell Ranch Community Facilities District No. 20
White Rock Springs Ranch Community District No. 21
Folsom Heights Community District No. 22
Folsom Ranch IA1 Community District No. 23

Business and Improvement District

Folsom Historic District

Sacramento County Transportation Development Fee

Sacramento Transportation Mitigation Fee

CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2025

	Blue Ravine Oaks East	IA7 Folsom Ranch	Legends Refunding	Natoma Station	Folsom Auto Plaza	Lake Natoma Shores	Prairie Oaks	Cobble Hills Ridge	Ridgeview
ASSETS									
Cash and cash equivalents	$ 8,929	$ 166,769	$ 9,275	$ 22,825	$ 65,359	$ 1,518	$ 94,353	$ 33,390	$ 14,276
Receivables:									
Accrued interest	156	684	162	399	1,144	27	1,652	584	250
Due from other governments	-	3,025	-	-	-	-	-	-	-
Restricted assets:									
Cash with fiscal agent	-	-	-	-	-	-	-	-	-
Total assets	9,085	170,478	9,437	23,224	66,503	1,545	96,005	33,974	14,526
LIABILITIES									
Accounts payable	-	-	-	-	-	-	20,511	-	-
Rebatable arbitrage	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	20,511	-	-
NET POSITION									
Restricted for:									
Individuals, organizations, and other governments	9,085	170,478	9,437	23,224	66,503	1,545	75,494	33,974	14,526
Total Net Position	$ 9,085	$ 170,478	$ 9,437	$ 23,224	$ 66,503	$ 1,545	$ 75,494	$ 33,974	$ 14,526

Cresleigh Natoma	Hannaford Crossing	IA2 F Ranch CFD #23	IA3 F Ranch CFD #23	IA4 F Ranch CFD #23	CFD 2013-01 Water Fac & Sup	Willow Creek CFD #1	Natoma Station CFD #2	Folsom Heights CFD #3	
									ASSETS
$ 24,203	$ 46,686	$ 4,334,554	$ 2,914,329	$ 561,627	$ 1,010,281	$ 1,961	$ 120,640	$ 1,716	Cash and cash equivalents
									Receivables:
423	816	1,281	2,150	520	29,188	34	2,112	30	Accrued interest
-	-	5,722	9,687	12,199	24,653	3,676	-	-	Due from other governments
									Restricted assets:
-	-	834,000	717,993	860,397	-	-	-	-	Cash with fiscal agent
24,626	47,502	5,175,557	3,644,159	1,434,743	1,064,122	5,671	122,752	1,746	Total assets
									LIABILITIES
-	73	-	-	-	714,661	-	-	1,278	Accounts payable
-	-	-	-	-	-	495	-	-	Rebatable arbitrage
-	73	-	-	-	714,661	495	-	1,278	Total liabilities
									NET POSITION
									Restricted for:
24,626	47,429	5,175,557	3,644,159	1,434,743	349,461	5,176	122,752	468	Individuals, organizations, and other governments
$ 24,626	$ 47,429	$ 5,175,557	$ 3,644,159	$ 1,434,743	$ 349,461	$ 5,176	$ 122,752	$ 468	Total Net Position

CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2025

	Broadstone CFD #4	IA5 F Ranch CFD #23	IA6 F Ranch CFD #23	Broadstone 2 CFD #7	Parkway CFD #8	Willow Creek Estates South CFD #9	Empire Ranch CFD #10	Willow Springs CFD #11
ASSETS								
Cash and cash equivalents	$ 57,726	$ -	$ -	$ 383,049	$ 38,426	$ 50,110	$ 6,951,482	$ -
Receivables:								
Accrued interest	1,009	-	-	6,750	674	876	102,620	276
Due from other governments	-	-	15	-	-	-	88,887	-
Restricted assets:								
Cash with fiscal agent	-	-	-	-	-	-	6,366,808	-
Total assets	58,735	-	15	389,799	39,100	50,986	13,509,797	276
LIABILITIES								
Accounts payable	-	19,670	23,872	38,100	-	-	-	69,588
Rebatable arbitrage	-	-	-	-	-	-	-	-
Total liabilities	-	19,670	23,872	38,100	-	-	-	69,588
NET POSITION								
Restricted for:								
Individuals, organizations, and other governments	58,735	(19,670)	(23,857)	351,699	39,100	50,986	13,509,797	(69,312)
Total Net Position	$ 58,735	$ (19,670)	$ (23,857)	$ 351,699	$ 39,100	$ 50,986	$ 13,509,797	$ (69,312)

CFD #16 Islands IA2	Parkway CFD #14	Folsom Historic District	CFD #16 Islands at Parkshore 1	CFD #17 Willow Hill Pipeline	Area Wide CFD #18	Mangini CFD #19	Russell Ranch CFD #20	
								ASSETS
$ 347,461	$ 1,233,621	$ 84,762	$ 498,775	$ 1,217,713	$ -	$ 2,242,366	$ 11,918,771	Cash and cash equivalents
								Receivables:
7,500	9,292	176	4,178	17,287	55,025	16,847	7,401	Accrued interest
3,135	19,256	1,985	2,394	7,975	78,668	38,362	36,961	Due from other governments
								Restricted assets:
638,160	-	-	242,250	400,892	23,107,820	3,190,776	1,835,065	Cash with fiscal agent
996,256	1,262,169	86,923	747,597	1,643,867	23,241,513	5,488,351	13,798,198	Total assets
								LIABILITIES
-	-	-	31	-	3,103,954	4,000	4,860	Accounts payable
-	-	-	-	-	-	-	-	Rebatable arbitrage
-	-	-	31	-	3,103,954	4,000	4,860	Total liabilities
								NET POSITION
								Restricted for:
996,256	1,262,169	86,923	747,566	1,643,867	20,137,559	5,484,351	13,793,338	Individuals, organizations, and other governments
$ 996,256	$ 1,262,169	$ 86,923	$ 747,566	$ 1,643,867	$ 20,137,559	$ 5,484,351	$ 13,793,338	Total Net Position

CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2025

	WRSR CFD #21	Folsom Heights CFD #22	IA1 Folsom Ranch CFD #23	Sacramento County Transportation Development Fee	Sacramento Tranportation Mitigation Fee	Total Custodial Funds
ASSETS						
Cash and cash equivalents	$ 1,066,715	$ -	$ 1,061,163	$ 3,234,238	$ 505,548	$ 40,324,617
Receivables:						
Accrued interest	6,844	-	6,307	-	-	284,674
Due from other governments	29,025	-	18,509	-	-	384,134
Restricted assets:						
Cash with fiscal agent	1,539,037	-	1,761,509	-	-	41,494,707
Total assets	2,641,621	-	2,847,488	3,234,238	505,548	82,488,132
LIABILITIES						
Accounts payable	3,000	22,237	5,400	3,234,238	505,548	7,771,021
Rebatable arbitrage	-	-	-	-	-	495
Total liabilities	3,000	22,237	5,400	3,234,238	505,548	7,771,516
NET POSITION						
Restricted for:						
Individuals, organizations, and other governments	2,638,621	(22,237)	2,842,088	-	-	74,716,616
Total Net Position	$ 2,638,621	$ (22,237)	$ 2,842,088	$ -	$ -	$ 74,716,616

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CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Blue Ravine Oaks East	IA7 Folsom Ranch	Legends Refunding	Natoma Station	Folsom Auto Plaza	Lake Natoma Shores	Prairie Oaks	Cobble Hills Ridge	Ridgeview	Cresleigh Natoma
ADDITIONS:										
Investment earnings	$ 387	$ 3,741	$ 402	$ 990	$ 2,834	$ 66	$ 4,086	$ 1,448	$ 619	$ 1,049
Assessment collection	-	202,670	-	-	-	-	-	-	-	-
Mello-Roos bonds	-	-	-	-	-	-	-	-	-	-
Transportation fees	-	-	-	-	-	-	-	-	-	-
Total additions	387	206,411	402	990	2,834	66	4,086	1,448	619	1,049
DEDUCTIONS:										
Payments of assessment to bond holders	-	42,597	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total deductions	-	42,597	-	-	-	-	-	-	-	-
Change in net position	387	163,814	402	990	2,834	66	4,086	1,448	619	1,049
NET POSITION:										
Beginning of year	8,698	6,664	9,035	22,234	63,669	1,479	71,408	32,526	13,907	23,577
End of year	$ 9,085	$ 170,478	$ 9,437	$ 23,224	$ 66,503	$ 1,545	$ 75,494	$ 33,974	$ 14,526	$ 24,626

Hannaford Crossing	IA2 F Ranch CFD #23	IA3 F Ranch CFD #23	IA4 F Ranch CFD #23	CFD 2013-01 Water Fac & Sup	Willow Creek CFD #1	Natoma Station CFD #2	Folsom Heights CFD #3	
								ADDITIONS:
$ 2,024	$ 238,058	$ 164,259	$ 579,228	$ 58,705	$ 84	$ 5,228	$ 74	Investment earnings
-	605,079	543,416	478,015	1,540,791	-	-	-	Assessment collection
-	-	-	10,705,000	-	-	-	-	Mello-Roos bonds
-	-	-	-	-	-	-	-	Transportation fees
2,024	843,137	707,675	11,762,243	1,599,496	84	5,228	74	Total additions
								DEDUCTIONS:
-	473,857	463,278	140,624	24,321	-	-	-	Payments of assessment to bond holders
-	688,152	8,858	10,396,573	1,462,322	-	-	-	Other
-	1,162,009	472,136	10,537,197	1,486,643	-	-	-	Total deductions
2,024	(318,872)	235,539	1,225,046	112,853	84	5,228	74	Change in net position
								NET POSITION:
45,405	5,494,429	3,408,620	209,697	236,608	5,092	117,524	394	Beginning of year
$ 47,429	$ 5,175,557	$ 3,644,159	$ 1,434,743	$ 349,461	$ 5,176	$ 122,752	$ 468	End of year

CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Broadstone CFD #4	IA5 F Ranch CFD #23	IA6 F Ranch CFD #23	Broadstone 2 CFD #7	Parkway CFD #8	Willow Creek Estates South CFD #9	Empire Ranch CFD #10	Willow Springs CFD #11	CFD #16 Islands IA2
ADDITIONS:									
Investment earnings	$ 2,504	$ -	$ 15	$ 16,674	$ 1,663	$ 2,175	$ 568,883	$ (329)	$ 39,621
Assessment collection	-	-	1,671	-	-	-	5,344,144	2,403	305,987
Mello-Roos bonds	-	-	-	-	-	-	-	-	-
Transportation fees	-	-	-	-	-	-	-	-	-
Total additions	2,504	-	1,686	16,674	1,663	2,175	5,913,027	2,074	345,608
DEDUCTIONS:									
Payments of assessment to bond holders	-	4,535	9,063	9,750	-	-	4,208,461	10,651	292,552
Other	-	-	-	-	-	-	84,475	-	9,506
Total deductions	-	4,535	9,063	9,750	-	-	4,292,936	10,651	302,058
Change in net position	2,504	(4,535)	(7,377)	6,924	1,663	2,175	1,620,091	(8,577)	43,550
NET POSITION:									
Beginning of year	$ 56,231	$ (15,135)	$ (16,480)	$ 344,775	$ 37,437	$ 48,811	$ 11,889,706	$ (60,735)	$ 952,706
End of year	$ 58,735	$ (19,670)	$ (23,857)	$ 351,699	$ 39,100	$ 50,986	$ 13,509,797	$ (69,312)	$ 996,256

Parkway CFD #14	Folsom Historic District	CFD #16 Islands at Parkshore 1	CFD #17 Willow Hill Pipeline	Area Wide CFD #18	Mangini CFD #19	Russell Ranch CFD #20	
							ADDITIONS:
$ 31,098	$ 988	$ 31,428	$ 62,895	$ 2,461,446	$ 199,361	$ 604,300	Investment earnings
1,250,487	174,755	177,185	462,290	2,434,391	2,644,143	1,481,198	Assessment collection
-	-	-	-	26,735,000	-	-	Mello-Roos bonds
-	-	-	-	-	-	-	Transportation fees
1,281,585	175,743	208,613	525,185	31,630,837	2,843,504	2,085,498	Total additions
							DEDUCTIONS:
1,208,791	4,776	167,325	441,144	505,806	2,524,748	1,436,280	Payments of assessment to bond holders
35,825	96,344	8,907	16,030	13,425,238	49,947	27,963	Other
1,244,616	101,120	176,232	457,174	13,931,044	2,574,695	1,464,243	Total deductions
36,969	74,623	32,381	68,011	17,699,793	268,809	621,255	Change in net position
							NET POSITION:
$ 1,225,200	$ 12,300	$ 715,185	$ 1,575,856	$ 2,437,766	$ 5,215,542	$ 13,172,083	Beginning of year
$ 1,262,169	$ 86,923	$ 747,566	$ 1,643,867	$ 20,137,559	$ 5,484,351	$ 13,793,338	End of year

CITY OF FOLSOM, CALIFORNIA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	WRSR CFD #21	Folsom Heights CFD #22	IA1 Folsom Ranch CFD #23	Sacramento County Transportation Development Fee	Sacramento Tranportation Mitigation Fee	Total Custodial Funds
ADDITIONS:						
Investment earnings	$ 94,487	$ -	$ 198,725	$ -	$ -	$ 5,379,216
Assessment collection	1,301,697	-	1,366,662	-	-	20,316,984
Mello-Roos bonds	-	-	-	-	-	37,440,000
Transportation fees	-	-	-	3,234,238	505,548	3,739,786
Total additions	1,396,184	-	1,565,387	3,234,238	505,548	66,875,986
DEDUCTIONS:						
Payments of assessment to bond holders	966,852	5,243	1,317,624	-	-	14,258,278
Other	232,949	-	2,096,488	3,234,238	505,548	32,379,363
Total deductions	1,199,801	5,243	3,414,112	3,234,238	505,548	46,637,641
Change in net position	196,383	(5,243)	(1,848,725)	-	-	20,238,345
NET POSITION:						
Beginning of year	2,442,238	(16,994)	4,690,813	-	-	54,478,271
End of year	$ 2,638,621	$ (22,237)	$ 2,842,088	$ -	$ -	$ 74,716,616

STATISTICAL SECTION

CITY OF
FOLSOM
DISTINCTIVE BY NATURE

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This part of the City's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Financial Trends Information

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity Information

These schedules contain information to help the reader assess the government's most significant local revenue sources.

Debt Capacity Information

These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

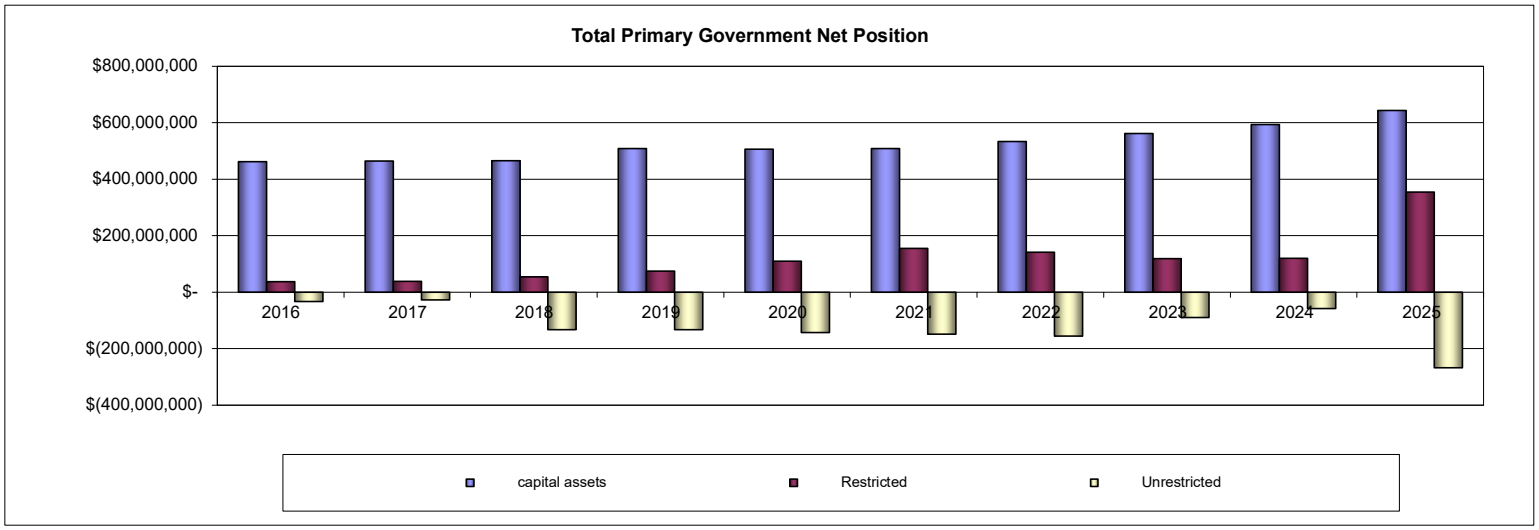
These schedules offer demographic and economic indicators to help the reader understand the environment within the City's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

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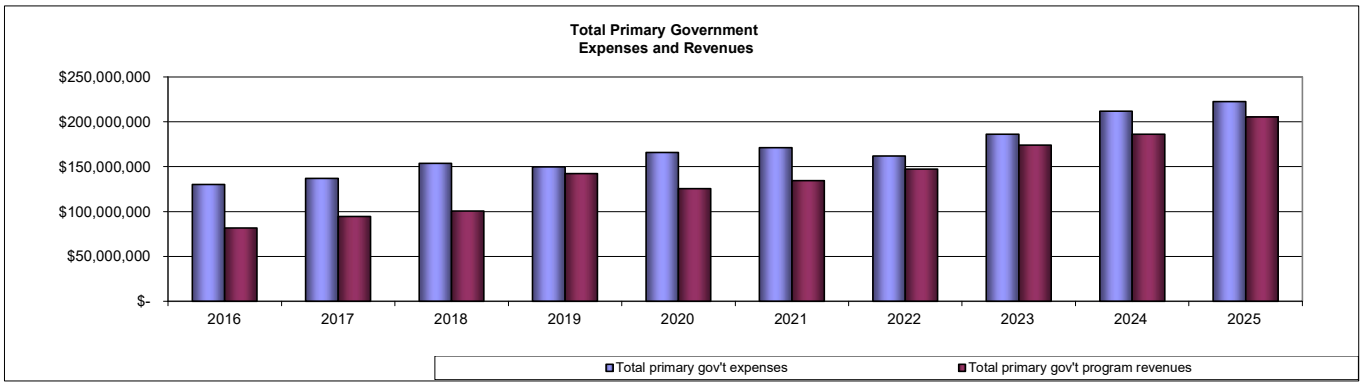
Schedule 1
CITY OF FOLSOM, CALIFORNIA
Net Position by Component,
Fiscal Year 2025, With Ten Year Trend Analysis
(accrual basis of accounting)



	Fiscal Year									
	2016	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Governmental activities										
Net investment in capital assets	$ 345,540,942	$ 342,339,996	$ 341,907,988	$ 365,447,799	$ 352,736,331	$ 347,842,183	$ 372,280,617	$ 387,374,177	$ 406,723,010	$ 434,168,258
Restricted	37,105,814	37,928,602	54,379,397	74,711,884	109,091,757	154,995,747	141,687,652	118,208,417	120,427,242	354,274,822
Unrestricted (1)	(39,219,804)	(37,637,622)	(133,460,554)	(140,380,319)	(151,055,541)	(163,151,340)	(178,899,222)	(122,960,805)	(100,860,022)	(324,035,175)
Total gov't activities net position	$ 343,426,952	$ 342,630,976	$ 262,826,831	$ 299,779,364	$ 310,772,547	$ 339,686,590	$ 335,069,047	$ 382,621,789	$ 426,290,230	$ 464,407,905
Business-type activities										
Net investment in capital assets	$ 116,725,962	$ 122,445,820	$ 123,233,937	$ 143,068,634	$ 153,282,039	$ 160,402,925	$ 161,246,778	$ 174,288,065	$ 187,062,805	$ 209,204,829
Restricted	527,202	127,565	127,565	127,565	127,565	129,602	129,602	129,602	48,875	-
Unrestricted	5,779,903	10,511,992	852,368	7,839,073	8,441,633	14,561,489	23,578,843	32,987,684	42,512,138	56,645,540
Total bus-type activities net position	$ 123,033,067	$ 133,085,377	$ 124,213,870	$ 151,035,272	$ 161,851,237	$ 175,094,016	$ 184,955,223	$ 207,405,351	$ 229,623,818	$ 265,850,369
Primary government										
Net investment in capital assets	$ 462,266,904	$ 464,785,816	$ 465,141,925	$ 508,516,433	$ 506,018,370	$ 508,245,108	$ 533,527,395	$ 561,662,242	$ 593,785,815	$ 643,373,087
Restricted	37,633,016	38,056,167	54,506,962	74,839,449	109,219,322	155,125,349	141,817,254	118,338,019	120,476,117	354,274,822
Unrestricted	(33,439,901)	(27,125,630)	(132,608,186)	(132,541,246)	(142,613,908)	(148,589,851)	(155,320,379)	(89,973,121)	(58,347,884)	(267,389,635)
Total primary gov't net position	$ 466,460,019	$ 475,716,353	$ 387,040,701	$ 450,814,636	$ 472,623,784	$ 514,780,606	$ 520,024,270	$ 590,027,140	$ 655,914,048	$ 730,258,274

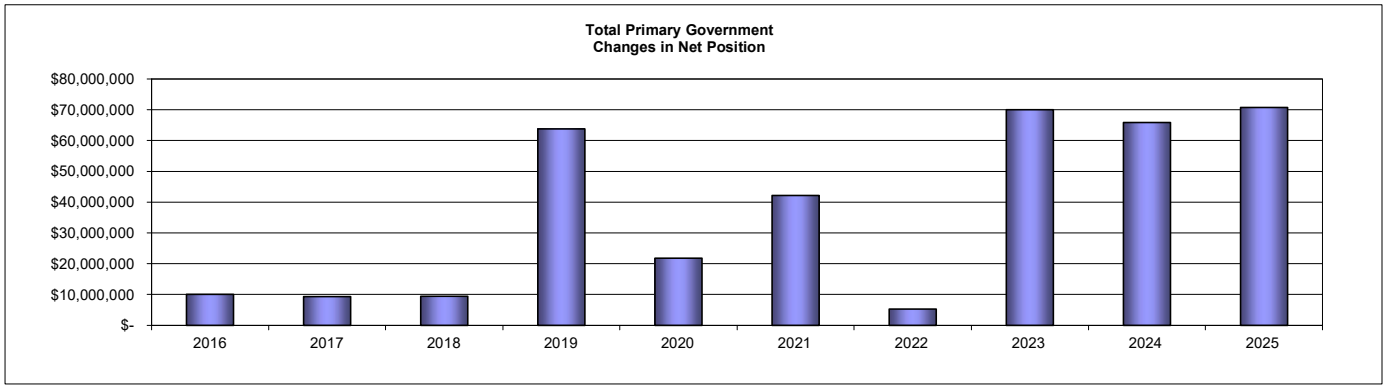
Source: The City's Annual Comprehensive Financial Report

Schedule 2
CITY OF FOLSOM, CALIFORNIA
Changes in Net Position
Fiscal Year 2025, With Ten Year Trend Analysis
(accrual basis of accounting)



		Fiscal Year									
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses											
Governmental activities:											
General government		$ 16,842,039	$ 17,619,148	$ 21,571,309	$ 19,894,674	$ 25,694,246	$ 20,099,385	$ 14,570,235	$ 21,993,578	$ 27,557,788	$ 25,362,364
Public safety		33,732,869	38,519,301	42,267,172	43,071,617	48,945,393	53,333,593	49,214,434	54,562,107	60,464,040	67,966,243
Public ways and facilities		23,760,187	23,789,377	26,740,758	24,860,981	27,609,012	31,378,367	30,321,802	33,988,957	36,428,359	36,651,557
Community services		3,795,881	4,611,256	6,328,357	6,119,243	6,836,934	6,871,579	7,909,070	9,111,893	8,584,405	8,698,359
Culture and recreation		15,226,602	16,043,161	19,316,157	16,783,176	17,181,199	18,542,904	18,809,703	18,076,120	22,759,801	25,696,796
Interest and fiscal changes		5,080,330	4,679,003	2,510,553	4,687,431	5,212,780	5,082,231	5,692,263	6,701,685	6,228,317	8,059,464
Total gov't activities expenses		98,437,909	105,261,245	118,734,307	115,417,123	131,479,564	135,308,058	126,517,507	144,434,338	162,022,710	172,434,783
Business-type activities:											
Water		12,704,599	13,169,040	14,416,465	15,018,849	15,635,355	15,659,239	14,980,895	17,486,670	19,616,845	20,451,080
Wastewater		5,419,982	5,254,071	5,777,106	5,989,117	6,717,181	7,188,744	6,225,992	6,817,673	10,284,019	7,781,909
Solid Waste		9,347,062	9,488,964	10,383,837	10,823,361	12,057,666	13,001,080	14,044,953	17,490,609	19,908,340	21,761,814
Transit	(1)	3,709,459	3,847,851	4,093,944	2,297,111	-	-	-	-	-	-
Facilities Augmentation		407,237	3,040	242,058	326,061	17,023	-	-	27,577	60,424	-
Recreation		-	-	-	-	-	-	-	-	-	-
Total bus-type activities expense		31,588,339	31,762,966	34,913,410	34,454,499	34,427,225	35,849,063	35,251,840	41,822,529	49,869,628	49,994,803
Total primary gov't expenses		$130,026,248	$137,024,211	$153,647,717	$149,871,622	$165,906,789	$171,157,121	$161,769,347	$186,256,867	$211,892,338	$ 222,429,586
Program Revenues											
Governmental activities:											
Charges for services:											
General government		$ 7,496,678	$ 7,950,354	$ 9,259,206	$ 8,802,272	$ 9,178,697	$ 9,391,344	$ 11,395,670	$ 12,481,923	$ 10,864,478	$ 11,944,619
Public safety		5,125,847	5,618,969	6,784,548	6,851,973	6,361,867	7,481,550	7,807,095	15,064,367	6,587,658	4,270,554
Public ways and facilities		7,997,349	8,565,624	12,763,442	11,089,762	10,196,763	12,091,444	16,519,809	10,569,175	37,036,449	21,593,535
Community services		4,986,243	4,552,806	6,861,396	8,290,473	7,536,644	12,773,201	14,818,895	10,501,091	18,319,974	19,340,036
Culture and recreation		4,966,763	6,198,906	10,852,607	10,278,413	9,682,333	10,555,274	14,863,977	15,197,394	4,355,527	4,531,067
Operating grants and contributions		2,354,928	2,233,379	2,774,627	3,673,894	3,803,337	4,044,265	4,415,825	5,195,430	16,427,409	12,037,823
Capital grants and contributions		11,437,916	14,891,177	10,798,615	30,603,509	32,124,684	26,614,932	28,053,482	38,782,252	21,541,584	46,345,123
Total gov't activities program revenue		44,365,724	50,011,215	60,094,441	79,590,296	78,884,325	82,952,010	97,874,753	107,791,632	115,133,079	120,062,757
Business-type activities:											
Charges for services:											
Water		12,205,895	13,605,851	14,119,233	13,912,610	15,561,068	17,988,487	17,280,478	18,889,282	20,610,660	19,541,616
Wastewater		6,278,631	6,531,021	6,780,004	6,734,594	7,459,060	8,486,879	8,621,943	11,698,877	12,086,657	12,507,788
Solid Waste		10,620,422	10,957,586	10,840,441	10,939,391	11,774,722	15,206,531	19,705,286	23,945,238	27,097,615	29,522,830
Transit	(1)	623,745	604,935	591,905	285,158	-	-	-	-	-	-
Facilities augmentation		-	-	-	-	-	-	-	-	-	-
Recreation		-	-	-	-	-	-	-	-	-	-
Operating grants and contributions		6,997,288	7,946,673	6,603,611	4,958,663	1,651,781	1,876,254	2,512,675	2,740,748	4,872,950	2,333,785
Capital grants and contributions		786,090	4,834,197	1,746,682	25,829,934	10,145,979	8,101,825	1,482,225	8,838,335	6,392,764	21,457,547
Total business-type activities		37,512,071	44,480,263	40,681,876	62,660,350	46,592,610	51,659,976	49,602,607	66,112,480	71,060,646	85,363,566
Total primary gov't program revenues		$ 81,877,795	$ 94,491,478	$100,776,317	$142,250,646	$125,476,935	$134,611,986	$147,477,360	$173,904,112	$186,193,725	$ 205,426,323

Schedule 2
CITY OF FOLSOM, CALIFORNIA
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)



	Fiscal Year									
	2016	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Net (Expense)/Revenue										
Governmental activities	$ (54,072,185)	$ (55,250,030)	$ (58,639,866)	$ (35,826,827)	$ (52,595,239)	$ (52,356,048)	$ (28,642,754)	$ (36,642,707)	$ (46,889,631)	$ (52,357,133)
Business-type activities	5,923,732	12,717,297	5,768,466	28,205,851	12,165,385	15,810,913	14,350,767	24,289,951	21,191,018	35,368,763
Total primary gov't net (exp)/rev	$ (48,148,453)	$ (42,532,733)	$ (52,871,400)	$ (7,620,976)	$ (40,429,854)	$ (36,545,135)	$ (14,291,987)	$ (12,352,756)	$ (25,698,613)	$ (16,988,370)
General Revenue and Other changes in Net Position										
Government activities:										
Taxes										
Property	$ 21,732,471	$ 23,301,973	$ 24,537,819	$ 26,669,899	$ 28,803,455	$ 31,253,436	$ 33,225,451	$ 37,224,284	$ 41,045,572	$ 43,965,065
Sales and use	22,168,300	24,721,293	22,294,827	25,359,293	22,616,404	25,846,985	27,900,779	28,102,378	27,636,132	26,938,575
Other	3,202,564	3,716,243	3,820,424	4,070,333	3,116,568	2,867,348	4,949,172	4,760,019	4,527,162	4,727,955
Payments in lieu of services	-	-	-	-	-	-	-	-	-	-
Vehicle License Fees	-	-	-	-	-	-	-	-	-	-
Investments earnings (loss)	7,220,125	(2,344,854)	(3,666,825)	11,463,007	3,583,755	16,572,391	(47,159,517)	5,622,881	12,203,978	4,844,082
Miscellaneous	2,764,118	2,189,407	4,408,453	1,922,130	2,887,613	1,962,835	1,866,914	5,318,770	1,947,816	2,212,399
Gain/(loss) on disp of cap assets	168,454	-	-	-	-	-	-	-	-	
Transfers	2,600,454	2,869,992	3,008,033	3,003,762	2,580,627	2,767,096	3,242,412	3,167,117	3,197,412	3,826,574
Special Items:										
Capital Contributions										
Gain on dissolution of RDA										
Xfer Asset from Successor Agency (1)	381,150	-	9,812,877	-	-	-	-	-	-	
Xfer Asset from Transit to City (1)				290,936	-	-	-	-	-	
Total governmental activities	60,237,636	54,454,054	64,215,608	72,779,360	63,588,422	81,270,091	24,025,211	84,195,449	90,558,072	86,514,650
Business-type activities:										
Investment earnings	501,674	205,005	187,322	1,367,314	1,231,207	198,962	(1,247,148)	1,327,294	4,224,861	5,083,335
Transfers	(2,600,454)	(2,869,992)	(3,008,033)	(3,003,762)	(2,580,627)	(2,767,096)	(3,242,412)	(3,167,117)	(3,197,412)	(3,826,574)
Special Items:										
Annexation of Transit Services (1)	-	-	-	542,935	-	-	-	-	-	
Transfer of Assets-Transit to City (1)	-	-	-	(290,936)	-	-	-	-	-	
Total business-type activities	(2,098,780)	(2,664,987)	(2,820,711)	(1,384,449)	(1,349,420)	(2,568,134)	(4,489,560)	(1,839,823)	1,027,449	1,256,761
Total primary government	$ 58,138,856	$ 51,789,067	$ 61,394,897	$ 71,394,911	$ 62,239,002	$ 78,701,957	$ 19,535,651	$ 82,355,626	$ 91,585,521	$ 87,771,411
Change in Net Position										
Governmental activities	6,165,451	(795,976)	6,495,817	36,952,533	10,993,183	28,914,043	(4,617,543)	47,552,742	43,668,441	34,142,623
Business-type activities	3,824,952	10,052,310	2,947,755	26,821,402	10,815,965	13,242,779	9,861,207	22,450,128	22,218,467	36,625,524
Total Primary Government	$ 9,990,403	$ 9,256,334	$ 9,443,572	$ 63,773,935	$ 21,809,148	$ 42,156,822	$ 5,243,664	$ 70,002,870	$ 65,886,908	$ 70,768,147
Net Position beginning of Year	456,469,616	466,460,019	377,597,129	387,040,701	450,814,636	472,623,784	514,780,606	520,024,270	590,027,140	659,490,127
(as restated in prior fiscal years)										
Net Position End of Year	$466,460,019	$475,716,353	$387,040,701	$450,814,636	$ 472,623,784	$514,780,606	$ 520,024,270	$590,027,140	$655,914,048	$ 730,258,274

Source: The City's Annual Comprehensive Financial Report

(1) Transit operations were annexed by the Sacramento Regional Transit District effective 02-04-2019

Schedule 3
CITY OF FOLSOM, CALIFORNIA
Fund Balances, Governmental Funds,
Fiscal Year 2025, With Ten Year Trend Analysis
(modified accrual basis of accounting)

	2016	2017	2018	2019	2020
General Fund					
Reserved					
Unreserved					
Nonspendable	400,319	448,971	442,084	1,105,568	903,432
Restricted					
Committed					
Assigned	1,234,023	1,201,309	1,869,501	2,214,552	1,018,076
Unassigned	10,950,323	15,536,918	15,699,123	20,349,892	13,776,114
Total Fund Balance	$ 12,584,665	$ 17,187,198	$ 18,010,708	$ 23,670,012	$ 15,697,622
All Other Governmental Funds					
Reserved					
Unreserved					
Nonspendable	398,396	428,782	429,294	434,118	442,345
Restricted	170,205,119	157,036,583	195,058,817	187,443,271	224,721,017
Committed	3,581,269	3,690,161	5,201,522	5,425,995	5,728,164
Assigned	3,160,859	3,309,690	3,587,539	11,369,695	3,444,634
Unassigned	(968,842)	(1,150,620)	(847,149)	1,790,354	(1,165,190)
Total Fund Balance	$ 176,376,801	$ 163,314,596	$ 203,430,023	$ 206,463,433	$ 233,170,970

	2021	2022	2023	2024	2025
General Fund					
Nonspendable	455,628	660,464	1,507,764	1,577,071	1,547,597
Restricted				1,152,276	940,579
Committed					
Assigned	1,813,094	2,998,099	6,294,654	6,723,071	3,845,592
Unassigned	19,200,703	23,260,485	22,961,939	24,941,979	25,335,749
Total Fund Balance	$ 21,469,425	$ 26,919,048	$ 30,764,357	$ 34,394,397	$ 31,669,517
All Other Governmental Funds					
Nonspendable	452,584	455,583	463,719	480,930	499,531
Restricted	270,720,065	257,561,870	304,042,368	353,732,896	400,240,900
Committed	5,785,155	5,349,293	6,388,285	4,240,551	10,434,068
Assigned	3,493,384	3,512,989	3,566,549	553,733	-
Unassigned	(1,586,720)	(522,789)	(349,182)	(116,241)	(167,945)
Total Fund Balance	$ 278,864,468	$ 266,356,946	$ 314,111,739	$ 358,891,869	$ 411,006,554

Source: The City's Annual Comprehensive Financial Report

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Schedule 4
CITY OF FOLSOM, CALIFORNIA
Changes in Fund Balances, Governmental Funds
Fiscal Year 2025, With Ten Year Trend Analysis
(modified accrual basis of accounting)

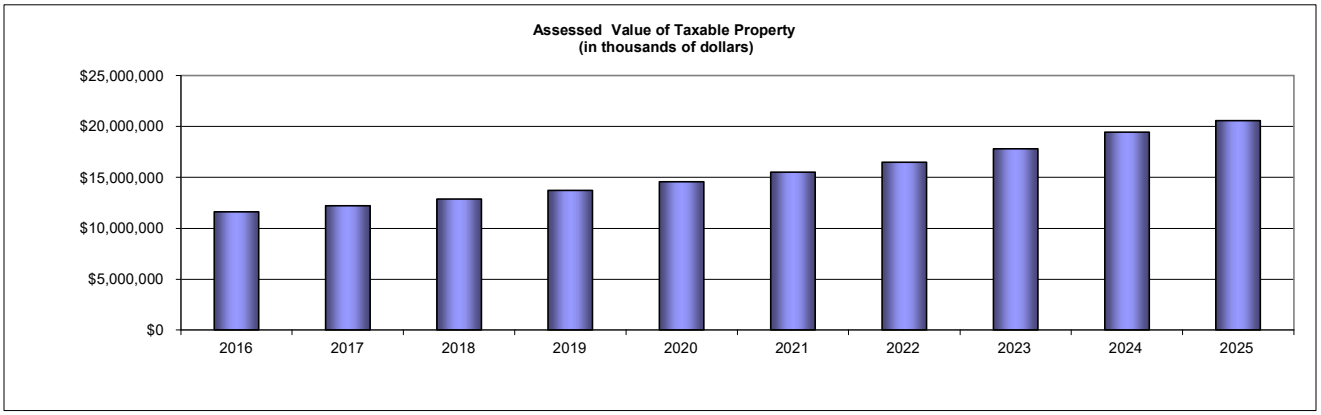
Revenue	2016	2017	2018	2019	2020
Taxes	$ 47,103,335	$ 51,739,509	$ 50,653,070	$ 56,099,525	$ 54,536,426
Licenses, fees and permits	2,098,807	2,171,246	2,775,305	3,070,682	3,425,992
Vehicle License fees	5,895,909	6,065,568	6,484,423	6,902,484	7,357,030
Intergovernmental revenue	12,819,545	15,233,546	12,347,078	14,273,982	12,617,895
Charges for services	20,388,258	22,787,464	36,304,402	33,058,288	29,788,664
Fines and penalties	729,673	954,261	921,339	2,275,631	2,384,362
Assessment collections	1,460,233	908,120	35,728	5,807	254
Investment earnings (loss)	7,068,427	(2,356,010)	(3,655,867)	11,010,736	3,150,904
Miscellaneous	2,764,118	2,189,407	2,618,452	1,922,131	2,887,614
Total revenue	$ 100,328,305	$ 99,693,111	$ 108,483,930	$ 128,619,266	$ 116,149,141
Expenditures					
General government	$ 17,392,563	$ 17,718,687	$ 18,859,432	$ 14,700,625	$ 21,910,491
Public safety	34,351,734	37,299,200	37,216,488	42,122,571	44,678,765
Public ways and facilities	10,763,219	10,546,397	12,921,054	12,167,798	12,642,949
Community services	3,975,512	4,722,516	6,196,867	6,719,373	6,968,176
Culture and recreations	12,850,827	13,387,547	14,349,508	15,139,603	14,182,818
Capital outlay	6,833,189	9,921,548	18,189,160	16,002,288	13,282,395
Debt Service:					
Principal	11,090,135	12,600,203	8,027,092	10,206,479	9,027,004
Interest and fiscal charges	5,119,301	4,835,589	2,540,176	4,642,841	4,935,225
Cost of issuance	-	-	-	-	-
Total expenditures	$ 102,376,480	$ 111,031,687	$ 118,299,777	$ 121,701,578	$ 127,627,823
Excess of revenue over (under) expenditures	$ (2,048,175)	$ (11,338,576)	$ (9,815,847)	$ 6,917,688	$ (11,478,682)
Other Financing Sources (Uses)					
Sale of property	-	-	-	-	-
Issuance of debt	6,675,000	-	88,670,000	-	23,735,000
Bonds defeased	-	-	-	-	-
Bond refunding	-	-	-	-	-
Bond discount	-	-	-	-	-
Issuance of loan	-	-	1,790,000	-	-
Bond premium	-	-	-	-	3,322,109
Payment to refunded escrow agent	-	-	(52,535,000)	-	-
Amortized loss on PY bond refinance	-	-	-	-	-
Extraordinary loss on dissolution of RDA	-	-	-	-	-
SBITA proceeds	-	-	-	-	-
Transfers in	6,439,736	6,331,555	8,063,764	7,572,261	6,603,421
Transfers out	(3,025,319)	(3,452,651)	(5,046,857)	(5,797,235)	(3,446,701)
Total other financing sources (Uses)	$ 10,089,417	$ 2,878,904	$ 40,941,907	$ 1,775,026	$ 30,213,829
Net change in fund balances	$ 8,041,242	$ (8,459,672)	$ 31,126,060	$ 8,692,714	$ 18,735,147
Debt services as a percentage of non-capital expenditures	17.0%	17.3%	10.6%	14.0%	12.2%

Source: The City's Annual Comprehensive Financial Report

Schedule 4
CITY OF FOLSOM, CALIFORNIA
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

2021	2022	2023	2024	2025	
					Revenue
$ 59,967,769	$ 66,075,401	$ 70,086,681	$ 73,208,867	$ 75,631,595	Taxes
4,248,555	4,302,902	4,017,997	4,983,299	3,897,831	Licenses, fees and permits
7,823,848	8,342,739	8,998,734	9,829,629	10,421,709	Vehicle License fees
22,156,779	29,974,236	26,895,559	27,182,742	22,124,299	Intergovernmental revenue
35,282,381	45,934,547	46,419,808	55,533,132	42,990,319	Charges for services
4,937,421	6,824,646	4,377,342	6,523,222	4,212,192	Fines and penalties
609	611	69	(179)	246	Assessment collections
16,608,400	(46,784,425)	5,425,622	12,210,484	4,036,504	Investment earnings (loss)
1,962,835	1,857,797	5,318,770	1,550,737	865,020	Miscellaneous
$ 152,988,597	$ 116,528,454	$ 171,540,582	$ 191,021,933	$ 164,179,715	Total revenue
					Expenditures
$ 18,108,326	$ 17,798,781	$ 20,016,712	$ 20,722,610	$ 21,853,035	General government
46,221,823	49,366,108	49,716,290	54,769,982	59,198,703	Public safety
15,475,320	15,078,169	18,451,784	17,279,248	16,193,280	Public ways and facilities
6,825,605	8,014,879	9,175,089	8,601,565	7,897,809	Community services
14,609,268	15,356,976	14,416,294	19,026,607	19,721,055	Culture and recreations
9,667,003	21,483,042	18,440,337	25,028,245	18,834,658	Capital outlay
					Debt Service:
6,229,787	6,264,954	7,319,407	4,951,867	5,148,367	Principal
5,044,609	5,606,210	6,297,360	6,593,807	7,889,719	Interest and fiscal charges
-	-	-	-		Cost of issuance
$ 122,181,741	$ 138,969,119	$ 143,833,273	$ 156,973,931	$ 156,736,626	Total expenditures
$ 30,806,856	$ (22,440,665)	$ 27,707,309	$ 34,048,002	$ 7,443,089	Excess of revenue over (under) expenditures
					Other Financing Sources (Uses)
-	-	-	-		Sale of property
24,740,000	11,855,000	20,655,000	10,884,783	37,440,000	Issuance of debt
(9,325,000)	-	-	-	-	Bonds defeased
-	-	-	-	-	Bond refunding
-	-	-	-	-	Bond discount
-	-	-	-	-	Issuance of loan
1,769,349	275,791	(39,146)	-	2,292,446	Bond premium
-	-	-	-	-	Payment to refunded escrow agent
-	-	-	-	-	Amortized loss on PY bond refinance
-	-	-	-	-	Extraordinary loss on dissolution of RDA
-	-	-	501,083	1,105,365	SBITA proceeds
5,784,353	4,589,055	4,454,442	4,056,639	6,096,488	Transfers in
(2,310,257)	(1,337,080)	(1,177,504)	(1,080,338)	(4,987,583)	Transfers out
$ 20,658,445	$ 15,382,766	$ 23,892,792	$ 14,362,167	$ 41,946,716	Total other financing sources (Uses)
$ 51,465,301	$ (7,057,899)	$ 51,600,101	$ 48,410,169	$ 49,389,805	Net change in fund balances
10.0%	10.1%	10.9%	8.8%	9.4%	Debt services as a percentage of non-capital expenditures

Schedule 5
CITY OF FOLSOM, CALIFORNIA
Assessed Value and Estimated Actual Value of Taxable Property
Fiscal Year 2025, With Ten Year Trend Analysis
(in thousands of dollars)



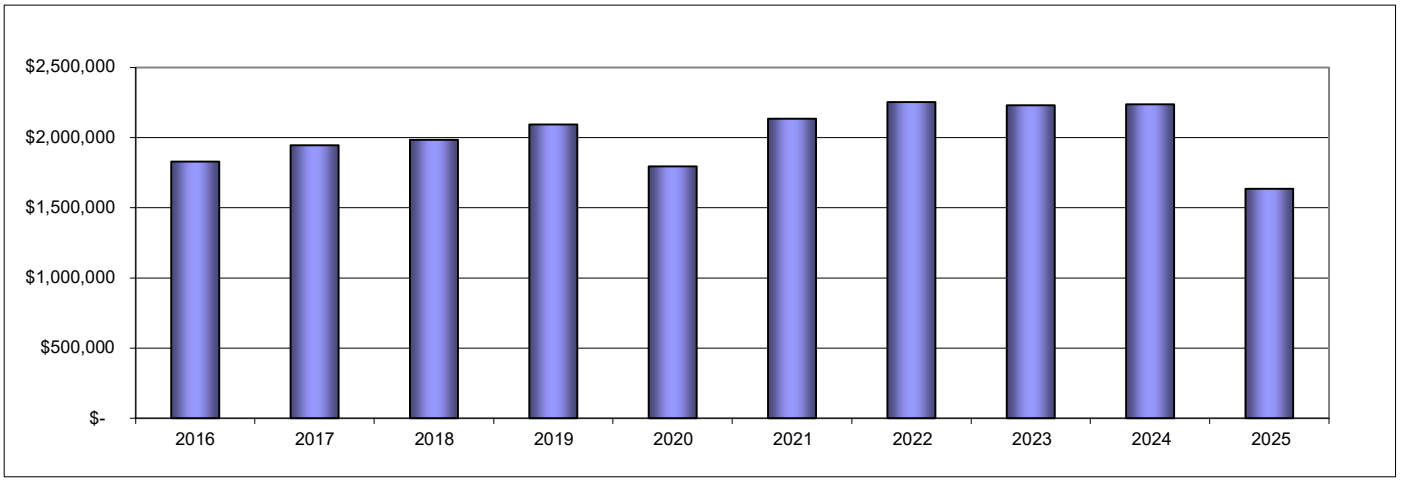
Fiscal Year Ended June 30	Residential Property	Commercial Property	Industrial Property	Other (1)	Unsecured Property	Less Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate (2)	Estimated Actual Taxable Value	Factor of Taxable Assessed Value
2016	$ 8,227,029	$ 2,206,981	$ 162,828	$ 1,021,962	$ 367,993	$ 356,949	$ 11,629,844	1.4196	$ 13,598,364 (3)	1.169265 (3)
2017	8,671,194	2,315,233	162,343	1,076,357	364,265	370,001	12,219,391	1.4648	13,550,693 (3)	1.108950 (3)
2018	9,209,650	2,467,359	166,859	1,091,858	348,764	426,578	12,857,912	1.4970	15,154,811 (3)	1.178637 (3)
2019	9,709,630	2,665,776	170,999	1,223,745	379,698	443,387	13,706,461	1.4982	16,490,101 (3)	1.203090 (3)
2020	10,495,984	2,889,095	195,961	1,075,127	381,060	456,789	14,580,438	1.4956	17,358,468 (3)	1.190531 (3)
2021	10,765,538	2,918,956	182,606	1,742,550	390,843	485,246	15,515,246	1.4894	17,852,872 (3)	1.150666 (3)
2022	12,543,846	3,152,961	216,994	698,215	370,098	494,765	16,487,349	1.6812	20,577,004 (3)	1.248048 (3)
2023	13,130,722	3,059,491	229,898	1,439,772	463,096	500,143	17,822,836	1.5604	24,465,087 (3)	1.372682 (3)
2024	15,143,819	1,528,058	246,487	2,734,484	531,268	729,397	19,454,719	1.4712	25,248,459 (3)	1.297806 (3)
2025	15,866,984	1,471,061	249,373	3,291,100	440,119	743,184	20,575,453	1.4662	27,707,156 (3)	1.346612 (3)

Source: County Assessor data, Avenu Insights & Analytics.

(1) Other property includes unitary in the amount of $154,000.
(2) Total direct tax rate is represented by Tax Rate Areas 04-000 04-004 and 04-027
(3) As of 2012-13, Estimated Actual Value is being calculated and reported in compliance with GASB No. 44 guidelines.
Estimated Actual Value is derived from a series of calculations comparing median assessed values from 1940 to current median sale prices.
Based on these calculations a multiplier value was extrapolated and applied to current assessed values.

Note: In 1978, California voters passed Proposition 13, which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an inflation factor (limited to a maximum increase of 2%). With few exceptions, property is only reassessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

Schedule 5A
CITY OF FOLSOM CALIFORNIA
Taxable Transactions by Category
Fiscal Year 2025, With Ten Year Trend Analysis
(Taxable transactions in thousands of dollars)



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Motor Vehicle and Parts Dealers	$ 466,504	$ 485,631	$ 491,987	$ 494,930	$ 489,842	$ 575,818	$ 556,985	$ 585,748	$ 636,345	$ 480,057
Home furnishings and appliances	96,706	93,502	92,162	95,168	86,538	97,158	95,165	84,794	77,904	61,458
Bld Matrl and Garden Equip	108,524	110,962	115,803	116,980	143,114	147,470	143,302	133,934	127,036	100,095
Food and Beverage Stores	81,880	85,460	89,824	78,242	86,569	89,034	90,881	91,293	92,741	67,866
Gasoline Stations	64,270	73,240	82,738	93,517	59,380	86,780	110,428	99,114	95,533	71,093
Clothing & Clothing Accessories	177,476	179,489	183,062	182,119	123,108	180,677	184,492	182,602	178,043	123,318
General merchandise stores	279,606	304,177	324,505	334,005	310,201	365,302	421,359	391,032	380,136	258,097
Food Services and Drinking Places	188,911	202,655	210,940	222,864	170,535	237,024	268,313	286,613	304,389	233,196
Other retail stores	131,765	128,316	130,431	123,931	110,499	137,782	139,067	131,717	125,193	86,516
Subtotal retail	1,595,642	1,663,432	1,721,452	1,741,756	1,579,786	1,917,045	2,009,992	1,986,847	2,017,320	1,481,696
All other outlets	$ 232,418	$ 280,610	$ 262,345	$ 351,655	$ 215,604	$ 217,177	$ 243,334	$ 242,461	$ 219,363	$ 154,099
Total	$1,828,060	$1,944,042	$1,983,797	$2,093,411	$1,795,390	$2,134,222	$2,253,326	$2,229,308	$2,236,683	$1,635,795

Sources: California Department of Tax and Fee Administration (CDTFA)

Note: Taxable transactions information is only available through third quarter of 2025. Certain prior years have been updated with revised information.

Schedule 6
CITY OF FOLSOM, CALIFORNIA
Direct and Overlapping Property Tax Rates
Fiscal Year 2025, With Ten Year Trend Analysis
(rate per $100 of assessed value)

	County District Rates				School District, Bonds & Assessments					
	Basic County, City, School Levy	Sacramento Regional County Sanitation	Sacramento County Bonds	Total District Rates	General Obligation - School Districts (1)	Los Rios Community College	Folsom Cordova Bond Area #2	Folsom Cordova Bond Area #3	Folsom Cordova Bond Area #5	San Juan Unified Bond
2016	1.0000	0.0000	0.0000	1.0000	.0000 - .0369	0.0273	0.031	0.1129	0.0568	0.1547
2017	1.0000	0.0000	0.0000	1.0000	.0000 - .0219	0.0423	0.0584	0.1259	0.0641	0.1522
2018	1.0000	0.0000	0.0000	1.0000	.0000 - .0000	0.0390	0.0516	0.1878	0.0071	0.2115
2019	1.0000	0.0000	0.0000	1.0000	.0000 - .0000	0.0393	0.0562	0.1451	0.0583	0.1993
2020	1.0000	0.0000	0.0000	1.0000	.0000 - .0000	0.0696	0.058	0.1366	0.0543	0.1793
2021	1.0000	0.0000	0.0000	1.0000	.0000 - .0000	0.0223	0.0254	0.2065	0.0543	0.1809
2022	1.0000	0.0000	0.0000	1.0000	.0000 - .0000	0.0249	0.0247	0.3881	0.0548	0.1887
2023	1.0000	0.0000	0.0000	1.0000	.0000 - .0000	0.0226	0.0217	0.2758	0.053	0.1873
2024	1.0000	0.0000	0.0000	1.0000	.0000 - .0000	0.0192	0.0206	0.2063	0.0519	0.1732
2025	1.0000	0.0000	0.0000	1.0000	.0000 - .0000	0.0200	0.0179	0.1970	0.0517	0.1796

Source: Sacramento County, Department of Finance, Auditor-Controller; Avenu Insights & Analytics

(1) Compilation of Tax Rates represent the low and high end.

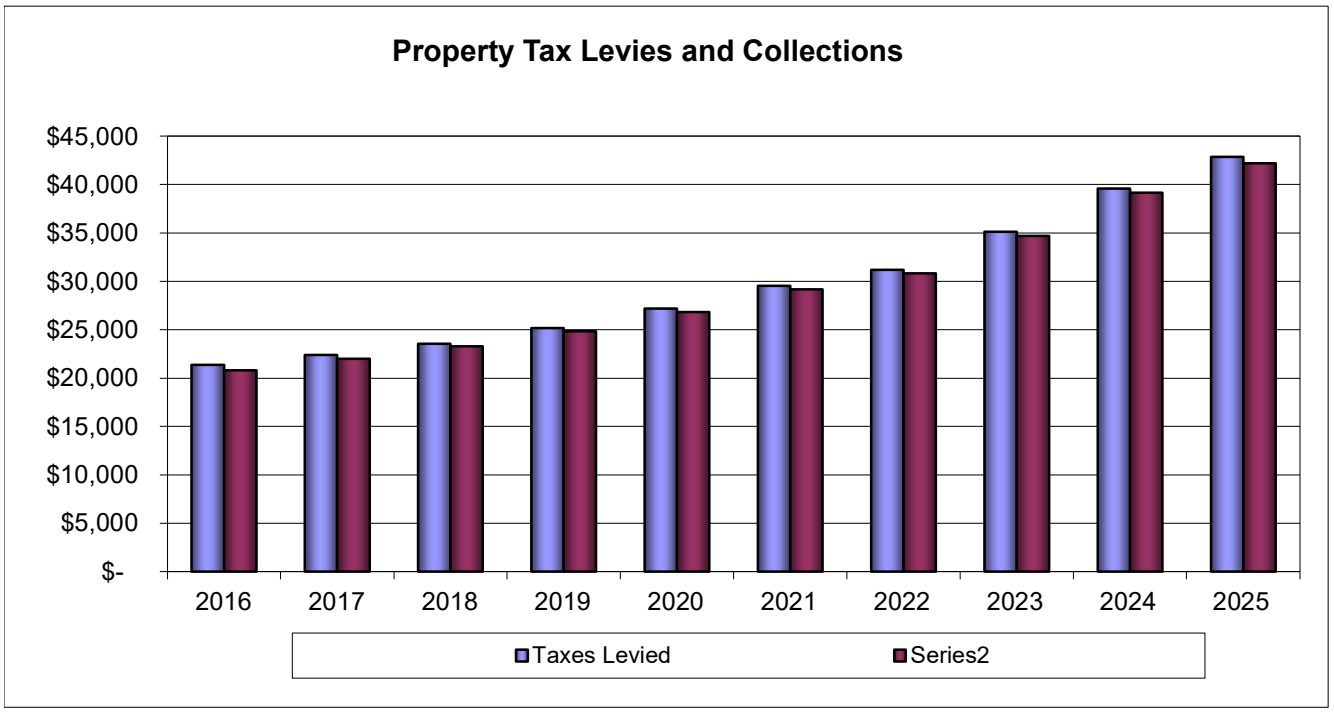
Note: In 1978, California voters passed Proposition 13, which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an inflation factor (limited to a maximum increase of 2%). With few exceptions, property is only reassessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

Schedule 7
CITY OF FOLSOM, CALIFORNIA
Principal Property Tax Payers
Fiscal Year 2025, And Nine Years Ago
(in thousands of dollars)

	2025			2016		
Taxpayer	Taxable Assessed Value	Rank	Percentage Of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage Total Taxable Assessed Value
Intel Corp	$ 756,041	1	3.67%	$ 603,484	1	5.19%
Broadstone Land LLC	169,514	2	0.82%	163,674	2	1.41%
Prime Falls LLC	152,298	3	0.74%			0.00%
Pique Apts LLC	121,829	4	0.59%			0.00%
Toll West Inc.	114,070	5	0.55%			0.00%
Talavera Ridge Apts LP	101,920	6	0.50%			0.00%
Broadstone Market Place LLC	91,691	7	0.45%			0.00%
Folsom Residences LLC	79,890	8	0.39%			0.00%
KB Parkshore Dst	75,065	9	0.36%			0.00%
Sequoia Equities Iron Point	72,259	10	0.35%			0.00%
Chelsea Financing Partnership				62,791	5	0.54%
Kaiser Foundation Hospitals				82,027	3	0.71%
Spectrum Waples Street LP				68,369	4	0.59%
Kikkoman Foods Inc.				59,845	6	0.51%
Kirkwood Village Assoc. Ltd.				58,200	7	0.50%
Overlook At Blue Ravine LLC				54,707	8	0.47%
Sherwood Iron Point LP				53,907	9	0.46%
CW Parkshore Plaza LLC				49,356	10	0.42%
Total	$ 1,734,577		8.43%	$ 1,256,360		10.80%

Sources: Avenu Insights & Analytics, Sacramento County Assessor Combined Tax Rolls

Schedule 8
CITY OF FOLSOM, CALIFORNIA
Property Tax Levies and Collections
Fiscal Year 2025, With Ten Year Trend Analysis
(in thousands of dollars)



Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy	
		Amount	Percent of Levy (1)
2016	$ 21,367	$ 20,819	97.44%
2017	22,377.00	22,002.00	98.32%
2018	23,564.00	23,269.00	98.75%
2019	25,161.00	24,833.00	98.70%
2020	27,189.00	26,813.00	98.62%
2021	29,518.00	29,170.00	98.82%
2022	31,175.00	30,836.00	98.91%
2023	35,127.00	34,675.00	98.71%
2024	39,600.00	39,164.00	98.90%
2025	42,846.00	42,210.00	98.52%

Source: County of Sacramento, Department of Finance, Tax Accounting Bureau

(1) The City of Folsom participates in an alternative method of property tax apportionment permitted by the State Revenue and Taxation Code, Section 4701, more commonly known as the "Teeter Plan". Under this plan, current secured real property tax levies are distributed by Sacramento County to the City as if the taxes had been collected in full. In return, the County retains all rights to collect any delinquencies and subsequent penalties and interest. Thus, under the Teeter Plan, the City receives 100% of all secured real property taxes levied.

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Schedule 9
CITY OF FOLSOM, CALIFORNIA
Ratio of Outstanding Debt by Type
Fiscal Year 2025, With Ten Year Trend Analysis

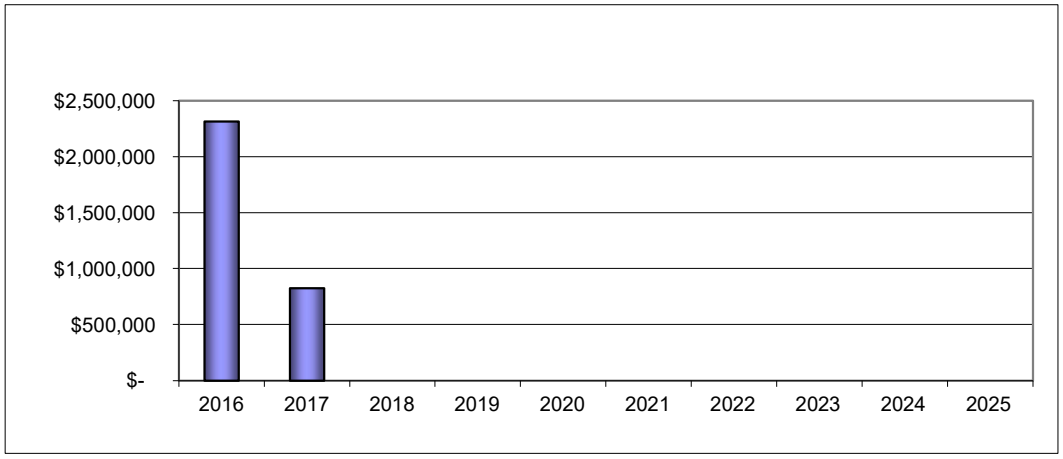
	2016	2017	2018	2019	2020
Governmental Activities					
General Obligation Bonds	$ 2,315,000	$ 825,000	$ -	$ -	$ -
Certificates of Participation	-	-	-	-	-
FPFA Revenue Bonds	103,207,933	93,841,368	124,427,251	114,621,540	129,744,921
RDA Tax Allocation Bonds	-	-	-	-	-
City Hall & Fire Station Lease Obligation	4,640,514	3,117,370	1,692,207	1,526,817	1,354,632
Owner Participation Agreements	-	-	-	-	-
Special Assessment Debt	-	-	-	-	-
Notes Payable	-	-	-	-	-
Long-Term Loan	-	-	1,628,000	1,221,000	1,235,739
Add: Discounts/premiums, net	-	-		4,295,904	7,446,331
Capital Leases	1,687,885	1,467,391	1,239,579	1,004,201	761,001
SBITA payables	-	-	-	-	-
Business-Type Activities					
Revenue Bonds	$ 23,181,993	$ 21,973,818	$ 20,725,423	$ 19,438,757	$ 17,319,283
Add: Issue Discount/prem, net	-	-	-	37,116	1,023,938
Capital Leases	-	-	-	-	-
Note Payable	-	-	-	-	-
Total Primary Government	$ 135,033,325	$ 121,224,947	$ 149,712,460	$ 142,145,335	$ 158,885,845
Percentage of Personal Income	Not available	Not available	Not available	Not available	Not available
Per Capita	1,872	1,652	2,036	1,909	2,089
Population	72,131	73,389	73,521	74,479	76,065

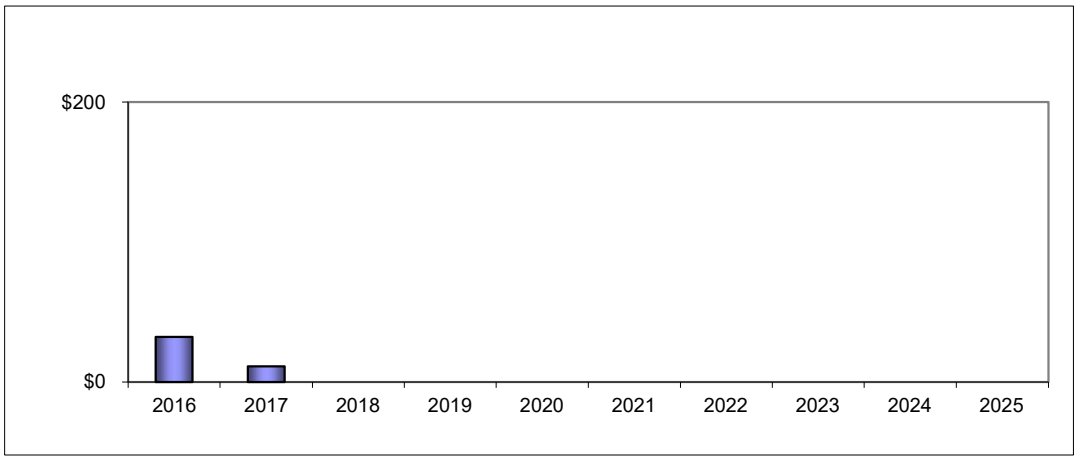
Sources: The City's Annual Comprehensive Financial Report; State Department of Finance

Schedule 9
CITY OF FOLSOM, CALIFORNIA
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

2021	2022	2023	2024 (restated)	2025	
					Governmental Activities
$ -	$ -	$ -	$ -	$ -	General Obligation Bonds
-	-	-	-	-	Certificates of Participation
139,355,207	145,385,000	159,030,000	165,795,000	199,010,000	FPFA Revenue Bonds
-	-	-	-		RDA Tax Allocation Bonds
1,180,846	1,000,748	814,635	622,815	420,692	City Hall & Fire Station Lease Obligation
-	-	-	-	-	Owner Participation Agreements
-	-	-	-	-	Special Assessment Debt
-	-	-	-	-	Notes Payable
563,431	-	-	-	-	Long-Term Loan
8,933,261	8,867,655	8,477,920	8,253,424	10,099,248	Add: Discounts/premiums, net
509,714	250,065	126,771	45,996	-	Capital Leases
-	-	-	2,511,329	2,276,234	SBITA payables
					Business-Type Activities
$ 16,291,000	$ 14,868,000	$ 13,415,000	$ 11,921,000	$ 10,377,000	Revenue Bonds
910,167	796,396	682,625	568,834	455,083	Add: Issue Discount/prem, net
-	-	-	32,445	-	Capital Leases
-	-	-	-	-	Note Payable
$ 167,743,626	$ 171,167,864	$ 182,546,951	$ 189,750,843	$ 222,638,257	**Total Primary Government**
Not available	Not available	Not available	Not available	Not available	Percentage of Personal Income
2,152	2,146	2,246	2,274	2,544	Per Capita
77,942	79,758	81,278	83,443	87,532	Population

Schedule 10
CITY OF FOLSOM, CALIFORNIA
Ratios of General Bonded Debt Outstanding
Fiscal Year 2025, With Ten Year Trend Analysis





Fiscal Year	General Bonded Debt Outstanding: General Obligation Bonds	General Bonded Debt Outstanding: Redevelopment Bonds	General Bonded Debt Outstanding: Total	Percent of Assessed Value of Property (1)	Per Capita (2)	Population (3)
2016	$ 2,315,000	$ -	$ 2,315,000	0.02%	32.09	72,131
2017	825,000	-	825,000	0.01%	11.24	73,389
2018	-	-	-	0.00%	-	73,521
2019	-	-	-	0.00%	-	74,479
2020	-	-	-	0.00%	-	76,065
2021	-	-	-	0.00%	-	77,942
2022	-	-	-	0.00%	-	79,758
2023	-	-	-	0.00%	-	81,278
2024	-	-	-	0.00%	-	83,443
2025	-	-	-	0.00%	-	87,532

Source: The City's Annual Comprehensive Financial Report

(1) See Schedule 5 for property value data.
(2) Population data can be found in Schedule 14.
(3) Population figures used for per capita calculation excludes the inmate population at Folsom Prison.

Schedule 11
CITY OF FOLSOM, CALIFORNIA
Computation of Direct and Overlapping
Fiscal Year 2025

2024-25 Assessed Valuation: $20,671,394,203

DIRECT & OVERLAPPING TAX AND ASSESSMENT DEBT:	Total Debt 6/30/2025	% Applicable (1)	City's Share of Debt 6/30/25
Los Rios Community College District	$ 356,335,000	7.394%	$ 26,347,410
Folsom Cordova Unified School District School Facilities Improvement District No. 2	8,187,432	99.768	8,168,437
Folsom Cordova Unified School District School Facilities Improvement District No. 3	178,687,758	56.659	101,242,697
Folsom Cordova Unified School District School Facilities Improvement District No. 5	174,275,000	99.980	174,240,145
San Juan Unified School District	673,593,387	0.658	4,432,244
Special District 1915 Act Bonds (Estimate)	302,362,488	2.871-100.	17,886,216
City of Folsom PFA Revenue Bonds & Direct Borrowing and Placement Notes	**207,390,000**	**100**	**207,390,000**
TOTAL DIRECT & OVERLAPPING TAX AND ASSESSMENT DEBT			$539,707,149
DIRECT & OVERLAPPING GENERAL FUND DEBT:			
Sacramento County General Fund Obligations	$ 91,907,145	8.863%	$ 8,145,730
Sacramento County Pension Obligation Bonds	308,630,000	8.8630	27,353,877
Sacramento County Board of Education General Fund Obligations	1,120,000	8.8630	99,266
Sacramento Metropolitan Fire District General Fund Obligations	6,903,000	0.126	8,698
Sacramento Metropolitan Fire District Pension Obligation Bonds	20,200,000	0.126	25,452
City of Folsom City Hall & Fire Station Lease Obligation	**522,618**	**100**	**522,618**
City of Folsom Net Discounts/Premiums	**8,253,424**	**100**	**8,253,424**
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT			$44,409,065
Less: Sacramento County supported obligations			847,050
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT			$ 43,562,015
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	$ 35,870,000	100%	$ 35,870,000
TOTAL DIRECT DEBT			**$ 211,806,174**
TOTAL GROSS OVERLAPPING DEBT			403,820,172
TOTAL NET OVERLAPPING DEBT			402,973,122
GROSS COMBINED TOTAL DEBT			615,626,346
NET COMBINED TOTAL DEBT			614,779,296

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.
(2) As of 6/30/24.
(3) Excludes tax and revenue anticipation notes, enterprise revenue, and mortgage revenue and non-bonded capital lease obligations.

Ratios to 2024-25 Assessed Valuation	
Direct Debt ($207,390,000)	**1.00%**
Total Direct and Overlapping Tax and Assessment Debt	2.61%
Total Direct Debt ($216,166,042)	**1.05%**
Gross Combined Total Debt	3.00%
Net Combined Total Debt	3.00%

Ratios to Redevelopment Successor Agency Incremental Valuation ($1,314,701,532):	
Total Overlapping Tax Increment Debt	2.73%

Source: Avenue Insights & Analytics and California Municipal Statistics, Inc.

Schedule 12
CITY OF FOLSOM, CALIFORNIA
Legal Debt Margin
Fiscal Year 2025, With Ten Year Trend Analysis
(in thousands of dollars)



	Assessed Value	Debt Limit Percentage (1)	Debt Limit	Total net debt applicable to the limit as a percentage of debt limit	Legal debt margin	Total net debt applicable to the limit as a percentage of debt limit
2016	$ 13,598,364	3.75%	$ 509,939	$ 2,315	$ 507,624	0.45%
2017	13,550,693	3.75%	508,151	825	507,326	0.16%
2018	15,154,811	3.75%	568,305	-	568,305	0.00%
2019	16,490,101	3.75%	618,379	-	618,379	0.00%
2020	17,358,468	3.75%	650,943	-	650,943	0.00%
2021	17,852,872	3.75%	669,483	-	669,483	0.00%
2022	20,577,004	3.75%	771,638	-	771,638	0.00%
2023	24,465,087	3.75%	917,441	-	917,441	0.00%
2024	25,248,459	3.75%	946,817	-	946,817	0.00%
2025	27,707,156	3.75%	1,039,018	-	1,039,018	0.00%

Sources: The City's Annual Comprehensive Financial Report; MuniServices

(1) The California Government Code, Section 32605 provides for a legal debt limit of 15 % of gross assessed valuation. However, this provision was enacted when assessed valuation was based on 25% of market value. Effective fiscal year 1981-1982, each parcel is assessed at 100 % market value as of the most recent change of ownership for that parcel. Thus, the factor used to calculate the total net debt applicable to limit is 3.75% (25% * 15%)

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Schedule 13
CITY OF FOLSOM, CALIFORNIA
Pledge Revenue Bond Coverage
Fiscal Year 2025, With Ten Year Trend Analysis

	2016	2017	2018	2019	2020
Water Revenue Bonds					
Utility Services Charges	$ 12,400,653	$ 13,737,197	$ 14,209,217	$ 13,912,610	$ 15,561,068
Inv. Income & Other				1,664,700	1,466,236
Less Operating Expense	8,230,547	8,571,343	9,611,666	10,016,691	11,393,485
Net Available Revenue	4,170,106	5,165,854	4,597,551	5,560,619	5,633,819
Debt Service-Principal	1,170,788	1,208,175	1,248,395	1,286,666	1,384,474
Debt Service-Interest	832,891	796,495	758,911	718,190	505,683
	$ 2,003,679	$ 2,004,670	$ 2,007,306	$ 2,004,856	$ 1,890,157
Coverage	2.08	2.58	2.29	2.77	2.98
Special Assessment & Community Facility Bonds					
Special Assessment Collections	16,152,972	15,611,680	15,115,858	15,415,808	16,013,670
Debt Service-Principal	9,480,329	10,932,664	7,113,480	10,965,665	10,137,773
Debt Service-Interest	5,507,126	4,868,399	3,623,570	5,032,461	5,289,549
	14,987,455	15,801,063	10,737,050	15,998,126	15,427,322
Coverage	1.08	0.99	1.41	0.96	1.04
RDA/Successor Agency Tax Allocation Senior Lien Bond Coverage					
Gross Tax Revenue	2,999,563	3,350,525	4,049,688	3,736,900	3,742,238
Debt Service-Principal	1,145,000	1,570,000	2,325,000	2,055,000	2,100,000
Debt Service-Interest	1,854,563	1,780,525	1,724,688	1,681,900	1,642,238
Coverage of Senior Debt	1.00	1.00	1.00	1.00	1.00
RDA/Successor Agency Tax Allocation Subordinated Lien Bond Coverage					
Net Tax Revenue Available for Subordinated Debt [1]	976,688	-	-	-	-
Debt Service - Principal	160,000	-	-	-	-
Debt Service - Interest	816,688	-	-	-	-
Coverage of Subordinated Debt	1.00	N/A	N/A	N/A	N/A
RDA/Successor Agency Tax Allocation Housing Set-Aside Bond Coverage					
Gross Tax Revenue	1,126,313	1,126,050	-	-	-
Debt Service-Principal	190,000	200,000	-	-	-
Debt Service-Interest	936,313	926,050	-	-	-
Coverage	1.00	1.00	N/A	N/A	N/A

Source: City of Folsom

(1) Revenue available after Senior Debt payments and statutory pass-throughs

(2) The Redevelopment Agency (RDA) was dissolved by the State during FY12. RDA Tax Allocation Bonds were transferred to a Private Purpose Trust Fund (i.e. Successor Agency) and are not legal obligations of the RDA or the City.

(3) In FY17, all bonds were refunded; Subordinated and Housing Set-Aside Bonds were defeased.

(4) In FY18, corrected prior year balance to exclude Lighting & Landscaping funds.

(5) Includes connection and impact fees & investment income ; FY18 and prior investment income included with Service Charges

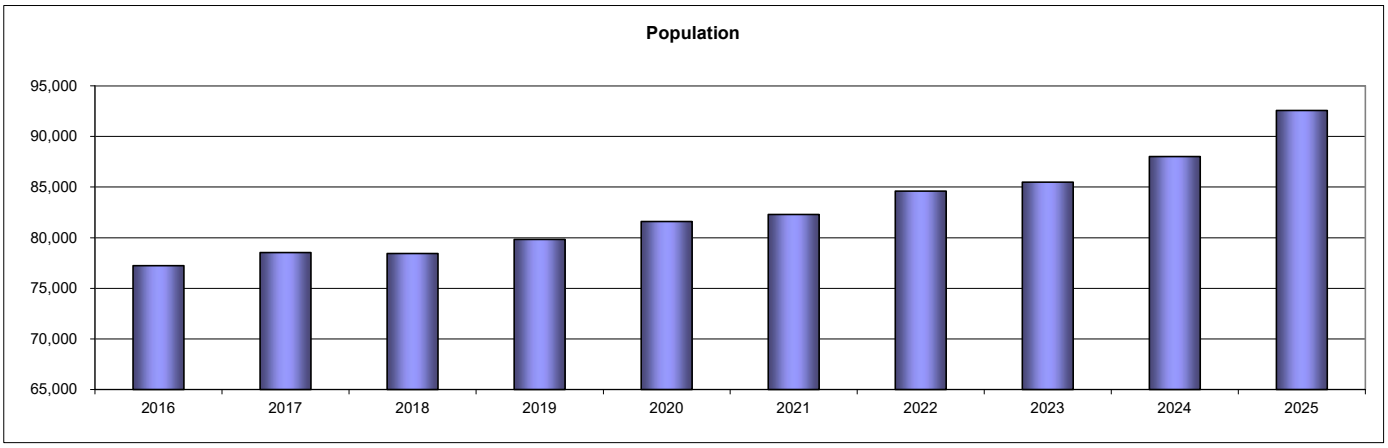
(6) Does not include unrealized gain/loss; FY18 and prior unrealized gain/loss was included

(7) Less depreciation

Schedule 13
CITY OF FOLSOM, CALIFORNIA
Pledge Revenue Bond Coverage
Last Ten Fiscal Years

2021	2022	2023	2024	2025	
					Water Revenue Bonds
$ 17,988,487	$ 17,280,478	$ 18,889,282	$ 18,284,789	$ 19,541,616	Utility Services Charges
901,700	1,422,336	2,175,055	4,056,441	4,043,259	Inv. Income & Other[5,6]
11,714,922	10,793,307	13,032,720	14,642,433	15,185,242	Less Operating Expense[7]
7,175,265	7,909,507	8,031,617	7,698,796	8,399,633	Net Available Revenue
1,292,224	1,423,000	1,453,000	1,494,000	1,544,000	Debt Service-Principal
589,380	413,017	382,822	338,428	292,449	Debt Service-Interest
$ 1,881,604	$ 1,836,017	$ 1,835,822	$ 1,832,428	$ 1,836,449	
3.81	4.31	4.37	4.20	4.57	Coverage
					Special Assessment & Community Facility Bonds
15,568,855	16,846,066	16,477,397	17,986,125	20,142,229	Special Assessment Collections
5,899,714	7,504,207	8,882,000	5,700,000	5,953,000	Debt Service-Principal
5,439,214	6,020,932	6,671,401	7,182,740	8,086,092	Debt Service-Interest
11,338,928	13,525,139	15,553,401	12,882,740	14,039,092	
1.37	1.25	1.06	1.40	1.43	Coverage
					RDA/Successor Agency Tax Allocation Senior Lien Bond Coverage
3,723,000	3,723,813	3,729,950	3,726,756	4,183,425	Gross Tax Revenue
2,130,000	2,200,000	2,280,000	2,355,000	2,893,788	Debt Service-Principal
1,593,000	1,523,813	1,449,950	1,371,756	1,289,637	Debt Service-Interest
1.00	1.00	1.00	1.00	1.00	Coverage of Senior Debt
					RDA/Successor Agency Tax Allocation Subordinated Lien Bond Coverage
-	-	-	-	-	Net Tax Revenue Available for Subordinated Debt [1]
-	-	-	-	-	Debt Service - Principal
-	-	-	-	-	Debt Service - Interest
N/A	N/A	N/A	N/A	N/A	Coverage of Subordinated Debt
					RDA/Successor Agency Tax Allocation Housing Set-Aside Bond Coverage
-	-	-	-	-	Gross Tax Revenue
-	-	-	-	-	Debt Service-Principal
-	-	-	-	-	Debt Service-Interest
N/A	N/A	N/A	N/A	N/A	Coverage

Schedule 14
CITY OF FOLSOM, CALIFORNIA
Demographic and Economic Information
Fiscal Year 2025, With Ten Year Trend Analysis



Year	Population Folsom (1)	Population County (3)	Estimated Personal Income Folsom	Per Capita Personal Income (2)	Median Projected Age (2)	Education Level in Years Schooling (2)	School Enrollment (3)	Unemployment Rate (4)
2016	77,246	1,495,297	$ 3,025,812,336	$ 39,171	38.70	Note 1	19,865	3.90%
2017	78,525	1,514,770	3,223,922,400	41,056	39.90	Note 1	20,312	3.50%
2018	78,447	1,529,501	3,425,627,518	43,668	41.80	Note 1	20,353	2.80%
2019	79,835	1,546,174	3,677,233,631	46,060	41.30	Note 1	20,605	2.80%
2020	81,610	1,555,365	3,909,527,050	47,905	41.20	Note 1	20,602	10.40%
2021	82,303	1,561,014	4,255,747,392	51,708	40.70	Note 1	20,096	6.18%
2022	84,592	1,576,618	5,024,165,043	59,393	40.20	Note 1	20,344	2.00%
2023	85,498	1,572,453	5,922,954,318	69,276	40.70	Note 1	20,550	3.20%
2024	88,023	1,578,938	6,822,127,550	77,504	39.40	Note 1	21,075	3.10%
2025	92,577	1,604,745	7,736,073,878	83,564	42.20	Note 1	21,944	3.80%

Note 1	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Less than 9th grade	2.00%	2.40%	3.40%	2.40%	1.60%	1.20%	2.20%	1.60%	0.60%	1.80%
Some High School, no diploma	6.00%	5.20%	3.70%	4.90%	3.80%	3.00%	4.20%	1.30%	3.90%	3.70%
High School Graduate (or GED)	17.20%	15.80%	14.40%	12.10%	11.60%	13.30%	13.00%	14.10%	10.70%	13.30%
Some College, no degree	19.90%	19.70%	21.80%	20.00%	20.70%	18.20%	19.40%	17.00%	18.70%	17.50%
Associate Degree	9.20%	9.10%	9.10%	11.40%	10.50%	11.20%	11.00%	7.70%	7.50%	9.10%
Bachelor's Degree	28.50%	29.40%	28.70%	29.50%	31.80%	32.10%	30.20%	35.40%	34.50%	31.40%
Master's Degree	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available
Professional School Degree	17.30%	18.40%	18.90%	19.79%	19.90%	21.00%	20.10%	22.90%	24.00%	23.30%
Doctorate Degree	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available

Source: MuniServices, LLC / Avenu Insights & Analytics

1.) Population Projections are provided by California Department of Finance Projections.

2.) Income Data is provided by the U.S. Census Bureau.

3.) Median Age and Education Level is provided by US Census data.

4.) Unemployment Rates are provided by the EDD, Labor Market Information Division.

*Public School Enrollment is provided by the California Department of Education. Total students enrolled in Folsom-Cordova Unified only.

Schedule 15
CITY OF FOLSOM, CALIFORNIA
Principal Employers
Fiscal Year 2025 and Nine Years Ago

	2025			2016		
Employer	**Employees**	**Rank**	**Percentage of Total City Employment**	**Employees**	**Rank**	**Percentage of Total City Employment**
Intel Corporation (a)	4,300	1	10.07%	5,927	1	16.65%
California State Prison	1,601	2	3.75%	1,785	2	5.01%
Folsom Cordova Unified School District*	1,212	3	2.84%	874	4	2.46%
Folsom State Prison	993	4	2.33%	1,075	3	3.02%
Mercy Hospital of Folsom	924	5	2.16%	770	5	2.16%
California ISO	737	6	1.73%	577	6	1.62%
City of Folsom	459	7	1.07%	410	7	1.15%
SAFE Credit Union**	458	8	1.07%			
Costco Wholesale	420	9	0.98%	300	10	0.84%
Folsom Lake College	331	10	0.78%			
Micron Technology Inc				400	8	1.12%
Walmart				304	9	0.85%
Total Top Employers	11,435		26.78%	12,422		34.88%
Total City Labor Force (1)	42,700		100.00%	35,600		

Source: MuniServices, LLC / Avenu Insights & Analytics
Source: 2016 data from previous produced ACFR
Results based on direct correspondence with city's local businesses.
(a) No response rec'd. Last year's headcount applied.
* Includes both certified and classified employees in City of Folsom only
**Includes Corporate and Folsom Branch
(1) Total City Labor Force provided by EDD Labor Force Data.

Schedule 16
CITY OF FOLSOM, CALIFORNIA
Government Employment Information
Fiscal Year 2025, With Ten Year Trend Analysis

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
City Council	5	5	5	5	5	5	5	5	5	5
City Manager	5.75	5.5	5.5	5	4.5	4.5	4.75	4.75	4	4
City Attorney	3.75	4	4	4	4	4	4	4	4	4
City Clerk	3	3	3	3	3	3	3	3	3	3
Community Development	21.4	22.4	24	26	26	26	26	26	27	27
Fire	69	69	71	77	77	77	78	88	90	91
Human Resources	5	5	5.5	5.5	5.25	5.5	6	6	6	6
Intergov't Affairs & Econ, Dev.	0	0	0	0	0	0	0	0	0	0
Library	10.5	10.5	10.5	12.75	12.75	12.75	12	12	12	12
Office of Management & Budget	20	21	21.5	23.5	24.25	24	24	24	25	25
Parks & Recreation	44.8	46	46	48	48	48	48	49	49	51
Police Department	98.5	101.5	103.5	107.5	107.5	107.5	107.5	110.5	113.5	119.5
Public Works	45.9	47.7	48.4	49.25	34.4	34.4	34.55	34.55	34.55	36.55
Utilities	94.2	97.2	98.1	100.4	100.85	100.85	108.45	112.45	117.45	119.45
	426.80	437.80	446.00	466.90	452.50	452.50	461.25	479.25	490.50	503.50

Source: City Budget

Schedule 17
CITY OF FOLSOM, CALIFORNIA
Operating Indicators by Function/Program
Fiscal Year 2025, With Ten Year Trend Analysis

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Police										
Misdemeanor and felony arrests	1,257	1,251	1,023	1,226	1,126	1,412	1,311	1,316	1,552	1,617
Traffic citations	2,997	2,575	2,130	2,512	4,574	5,058	3,115	4,226	5,458	5,071
Traffic collisions	1,528	1,673	1,639	1,583	861	1,088	1,324	1,427	1,477	1,460
Fire										
Ambulance transports	3,819	4,045	4,446	5,275	4,933	4,842	4,979	4,973	5,281	5,695
Medical responses	4,369	4,748	5,105	6,025	5,973	5,945	6,675	6,895	7,085	7,384
Inspections completed	1,460	506	1,017	1,439	684	937	952	903	1,199	1,358
Other public works										
Lane miles of street overlay	8	2	-	8	-	1	-	7	7	1.5
Curb miles of streets swept	4,275	2,930	3,900	4,300	4,000	4,200	4,200	4,500	4,600	3,900
Hot pour crack seal applied (3)	150,000	390,000	350,000	400,000	320,000	70,000	50,000	0	5,000	60,000
Square feet of street patch	200,000	75,000	450,000	415,000	106,500	120,000	10,000	50,000	45,000	73,400
Number of miles of road added	1	1	-	2	7	13	25	2	1	0
Number of traffic signals added	1	-	1	6	1	3	1	3	3	0
Number of streetlights added	15	35	14	131	4	147	29	-	10	0
Miles of storm drains added	0.6	0.2	-	8	6	5	1	6	2	1
Area of Slurry Seal applied (sq ft)	2,250,000	-	-	4,350,000	1,000,000	2,440,000	1,740,000	-	-	1,180,000
Parks and Recreation										
Aquatic center paid admissions	58,694	61,731	56,586	48,978	33,895	30,117	49,134	53,975	54,333	42,145
Community facilities reservations	3,269	3,115	3,315	2,859	2,188	1,318	2,859	3,277	2,759	3,026
Community facilities paid rentals	1,111	1,059	1,127	1,086	678	448	644	1,164	1,131	943
Total park acreage	439	439	451	456	456	479	479	479	521	521
Open space acreage	631	631	631	631	631	824	824	857	928	980
Trails maintenance	45	48	48	50	48.5	50.1	53	59	59	59
Recreation program participation	560,973	523,268	542,249	515,120	366,198	119,367	224,650	394,397	280,564	250,438
Zoo attendance	116,057	121,953	143,367	134,741	87,019	55,750	109,795	100,392	89,178	104,594
Library										
Volumes in collection	91,519	89,133	92,033	94,960	97,777	100,710	95,670	95,443	98,331	89,638
Total volumes borrowed	613,597	603,421	618,458	644,158	501,160	408,312	557,266	540,180	495,420	495,571
Water										
New connections	268	180	253	501	406	782	1,135	2,004	401	601
Water main breaks	5	1	4	1	1	1	4	4	3	1
Average consumption (gal/day)	14.2 MGD	16.65 MGD	17.35 MGD	15.44 MGD	16.81 MGD	17 MGD	15.4 MGD	15.29 MGD	16.01 MGD	17.51 MGD
Plant capacity (gal/day)	50 MGD	50 MGD	50 MGD	50 MGD	50 MGD	50MGD	50 MGD	50 MGD	50 MGD	50 MGD
Wastewater										
Average daily sewage treatment (thousands of gallons)										
Daily average flow in gallons	5.98 MGD	8.03 MGD	7.1 MGD	7.1 MGD	7.1 MGD	7.1 MGD	7.1 MGD	7.1 MGD	7.1 MGD	9.42 MGD
Pump station capacity (gal/day) (1)	14.2 MGD	14 MGD	14 MGD	40.91 MGD	40.91 MGD	40.91 MGD	40.91 MGD	40.91 MGD	42.23 MGD	42.23 MGD
Refuse collection										
Solid Waste (tons per day)	144	150	151	152	151	155	154	143	146	146
Recycling (tons per day)	44	44	40	39	39	43	46	43	46	41
Organics (tons per day)	36	40	38	44	41	37	37	48	48	53
Transit (2)										
Total route miles	200,897	195,989	197,147	113,043	N/A	N/A	N/A	N/A	N/A	N/A
Passengers-Folsom Stage Line	83,180	92,282	89,794	50,183	N/A	N/A	N/A	N/A	N/A	N/A
Passengers-Light Rail	689,935	619,684	627,850	722,364	N/A	N/A	N/A	N/A	N/A	N/A

Source: City of Folsom

(1) Beginning in FY19, pump station capacity includes capacity for each lift station
(2) Transit route miles and Folsom Stage Line passengers are through 2/1/2019 as Transit operations were annexed by the Sacramento Regional Transit District effective 2-4-19
(3) Beginning in FY 2021 item measured in pounds instead of lineal ft.

Schedule 18
CITY OF FOLSOM, CALIFORNIA
Capital Asset and Infrastructure Statistics by Function/Program
Fiscal Year 2025, With Ten Year Trend Analysis

Function/Program	2016	2017	2018	2019	2020
Public Works					
Miles of streets	302	303	303	305	312
Number of street lights	6,714	6,749	6,749	6,806	6,810
Number of traffic signals (1)	119	119	122	107	108
Culture and recreation					
Zoo	1	1	1	1	1
Community centers	4	4	4	4	4
Community clubhouse	2	2	2	2	2
Parks	46	46	47	48	48
Park acreage	439	439	451	456	456
Swimming pools	3	3	3	3	3
Tennis courts	23	23	25	25	25
Fire Stations	4	4	5	5	5
Police					
Stations	1	1	1	1	1
Patrol Units	53	53	59	60	64
Sewage System					
Miles of sanitary sewers (2)	267	268	285	261	272
Number of pump stations	15	14	14	17	17
Number of service connections	22,927	22,974	23,506	23,525	23,962
Water					
Miles of water mains	343	346	365	367	367
Number of service connections	20,535	20,755	21,177	21,602	21,851
Number of fire hydrants (3)	2,996	2,994	3,434	3,174	3,234
Daily average consumption in gallons	14.2 MGD	16.65 MGD	17.35 MGD	15 MGD	16.81 MGD
Maximum daily capacity of plant in gallons	50 MGD	50 MGD	50 MGD	50 MGD	50 MGD
Drainage System					
Miles of storm drains	250	250	250	258	264

Source: City of Folsom

(1) Beginning in FY 2019, excludes signals located within City boundaries but not owned or maintained by the City
(2) Beginning in FY 2019, excludes private or abandoned sewer lines
(3) Beginning in FY 2019, excludes San Juan, private, and blow-off hydrants

Schedule 18
CITY OF FOLSOM, CALIFORNIA
Capital Asset and Infrastructure Statistics by Function/Program
Last Ten Fiscal Years

2021	2022	2023	2024	2025	
					Function/Program
					Public Works
325	350	352	353	353	Miles of streets
6,957	6,986	6,986	6,996	6,996	Number of street lights
111	112	115	118	118	Number of traffic signals
					Culture and recreation
1	1	1	1	1	Zoo
4	4	4	4	4	Community centers
2	2	2	2	2	Community clubhouse
48	48	48	48	49	Parks
456	479	479	510	521	Park acreage
3	3	3	3	3	Swimming pools
25	23	23	23	20	Tennis courts
5	5	5	5	6	Fire Stations
					Police
1	1	1	2	2	Stations
64	54	53	55	55	Patrol Units
					Sewage System
279	282	312	310	310	Miles of sanitary sewers
17	17	17	18	18	Number of pump stations
24,483	25,498	24,330	24,739	25,367	Number of service connections
					Water
376	419	441	420	421	Miles of water mains
22,633	23,770	24,658	25,059	25,660	Number of service connections
3,456	3,686	3,669	4,011	3,940	Number of fire hydrants
17 MGD	15.4 MGD	15.29 MGD	16.01 MGD	17.51 MGD	Daily average consumption in gallons
50 MGD	50 MGD	50 MGD	50 MGD	50 MGD	Maximum daily capacity of plant in gallons
					Drainage System
269	270	276	278	279	Miles of storm drains

Schedule 19
CITY OF FOLSOM, CALIFORNIA
Miscellaneous Statistics
Fiscal Year 2025, With Ten Year Trend Analysis

	Education				Hospitals	
	Elementary schools	Secondary schools	Number of school instructors - FTE	Community colleges	Number of hospitals	Patient beds
2016	10	5	540	1	1	131
2017	10	5	550	1	1	131
2018	10	5	552	1	1	131
2019	10	5	556	1	1	131
2020	10	5	511	1	1	131
2021	10	5	507	1	1	131
2022	11	5	542	1	1	131
2023	11	5	558	1	1	131
2024	12	5	553	1	1	131
2025	13	5	598	1	1	131

Sources: Folsom Cordova Unified School District, City of Folsom
Mercy Hospital of Folsom

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CITY OF
FOLSOM
DISTINCTIVE BY NATURE

Folsom City Council
Staff Report

MEETING DATE:	3/24/2026
AGENDA SECTION:	New 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 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; Memphis, Tennessee; and Columbia, South Carolina.

ANALYSIS

Over eight weeks, Change.org will run a two-part program in Folsom 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 will 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 believe 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 at 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.

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

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CITY OF
FOLSOM
DISTINCTIVE BY NATURE

Folsom City Council
Staff Report

MEETING DATE:	3/24/2026
AGENDA SECTION:	New Business
SUBJECT:	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
FROM:	City Manager's Office

RECOMMENDATION / CITY COUNCIL ACTION

Staff recommends that the City Council:

1. Introduce and conduct first reading of 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
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 52 years, the Folsom Municipal Code has been amended numerous times annually to reflect legislative changes, policy changes, administrative changes and local preferences. Many sections of the Folsom Municipal Code are very old. With that in mind, City staff has started an effort to update a variety of sections of the Folsom Municipal Code. At the February 24, 2026, City Council meeting the Folsom City Council considered sixteen municipal code modifications. We expect additional code adjustments to be presented to the City Council at future meetings.

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 has 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. This report provides a comparison of city council compensation in the region and provides information about recent State law establishing salary caps by population tier for general law cities.

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

As outlined in the background section of this report, Folsom City Council compensation was initially established in 1990 at a rate of $400/month and an additional $100/month for the Mayor. That rate was amended 28 years later in 2018 to $600/month and an additional $100/month for the Mayor. Specifically, Folsom Municipal Code Section 2.06.010 Salaries language is as follows:

> Except as hereafter provided, each member of the city council shall receive a maximum salary of $600 per month. 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 his or her 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. (Ord. 1284 § 2, 2018: Ord. 775, 1993: Ord. 700 § 1, 1990)

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, which allowed only a 5 percent annual salary increase, with 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. The table below summarizes City Council compensation in other incorporated cities in the region. Notably, Sacramento is a charter city not subject to the salary cap and is the only jurisdiction in the region that considers the Council position full-time. Conversely, Rancho Cordova's City Council has declined compensation.

Comparable Cities (year last amended)	Population	Annual Compensation	Monthly Compensation
Citrus Heights (2024)	86,000	$22,800	$1,900
Elk Grove (2024)	182,000	$30,600	$2,550
Folsom (2018)	92,000	$7,200	$600/$700 Mayor
Rancho Cordova	No compensation		
Roseville (2000)*	158,000	$7,200	$600
Rocklin	77,000	$8,220	$885
Sacramento (2025)	525,000	$111,324	$9,277
* Roseville has an increase on the November Ballot consistent with SB329 ($30,600/year)			

Based on this comparison and the updated salary tiers established by SB 329, staff recommends that Folsom amend City Council compensation to align with the higher salary floor for cities with populations between 75,000 and 150,000 residents. This would establish a monthly compensation of $1,900 and an annual compensation of $22,800.

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 $114,000 annually for a net increase of $76,800 annually.

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

Ordinance No. 1366 - An Ordinance of the City of Folsom Amending Section 2.06.010 of the Folsom Municipal Code to Adjust City Council Salaries.

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

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CITY OF
FOLSOM
DISTINCTIVE BY NATURE

Folsom City Council Meeting

Additional Information Transmittal

MEETING DATE:	3/24/2026
AGENDA SECTION:	New Business
STAFF REPORT TITLE	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
FROM:	City Manager's Office

Staff is providing the attached additional information for the above-referenced agenda item.

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.*

From: Erin Howard <erineaster@mac.com>
Sent: Tuesday, March 24, 2026 10:35 AM
To: City Clerk Dept
Subject: Public Comment: 3/24 Meeting Agenda Item 11: City Ordinance No. 1366

Some people who received this message don't often get email from erineaster@mac.com. 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.

Hello,

I am writing in **support** of City Ordinance No 1366 regarding City Council salaries.

My concern is that maintaining salaries that do not reflect the time and work required for the job will limit who is able to serve. When compensation is too low it tends to favor people who are independently wealthy or who have financial flexibility through their professions or connections. That can unintentionally narrow the diversity of perspectives represented on the council.

It is important to encourage civic engagement that truly represents the full range of interests and values within the Folsom community. A salary that more accurately reflects the work required helps make public service more accessible to residents who work regular jobs, support families, and may not otherwise be able to afford the time commitment. The state is right to want to make local elected office more realistic for every-day people and Folsom is right to follow suit.

There's been a lot of discussion around the size of the increase, but in context of the overall city budget, it is quite small. The proposed changes amount to approximately $76,800 annually. That represents about 0.029% of the overall budget.

Rejecting this ordinance, would have a negligible impact on the city's budget. Passing it, however, would meaningfully support broader access to public service and ensure that the City Council reflects the community it serves.

Thank you,
Erin Howard

[redacted] Folsom, CA 95630
erineaster@mac.com

Folsom City Council
Staff Report

MEETING DATE:	3/24/2026
AGENDA SECTION:	New Business
ITEM TITLE:	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)
FROM:	Public Works Department

RECOMMENDATION / CITY COUNCIL ACTION

The Public Works Department recommends that the City Council pass and adopt 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).

BACKGROUND / ISSUE

On December 8, 2020, the City Council adopted Resolution No. 10571 - A Resolution Authorizing Staff to Submit Grant Applications to the Sacramento Area Council of Governments for the 2020-21 Funding Round. One of the projects submitted to receive funding was the Intelligent Transportation Systems (ITS) Master Plan Implementation Project.

The project consists of purchasing and installing new ITS equipment, including advanced traffic signal controllers; closed-circuit television cameras (CCTVs) to monitor traffic flow; upgrades and installation of fiber optic and communication equipment to fill gaps and expand the capabilities of the Traffic Management Center; and expansion of signal performance measures (SPM) software to proactively adjust signal timing and identify maintenance issues for more than 120 traffic signals throughout the City of Folsom. These improvements will enhance the City's ability to monitor traffic conditions in real time, improve signal coordination, and respond more quickly to congestion and maintenance needs.

Since the grant award, 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). The Program Supplement Agreement with Caltrans for the preliminary engineering phase of the project was adopted by City Council on August 23, 2022 per Resolution No. 10885. Final design has been completed, and all necessary approvals have been obtained to allow the project to proceed to construction. Caltrans has now authorized the construction phase and approved the allocation of construction funds, positioning the project to begin construction in Fall 2026.

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 ITS Master Plan Implementation Project. This project is eligible for reimbursement from Surface Transportation Block Grant 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 ITS Master Plan Implementation 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
- Folsom Lake Crossing Phase II Safety Improvements

The Intelligent Transportation Systems (ITS) Master Plan Implementation Project was included in the Fiscal Year 2025-26 Capital Improvement Plan with a total project budget of $5,078,312 utilizing Transportation Improvement Fund (Fund 446) funds as matching funds for the Sacramento Area Council of Governments (SACOG) Maintenance and Modernization Grant. City Staff worked with Caltrans Local Assistance and SACOG staff to utilize toll credits to offset the local match obligation for this project, providing the City with the opportunity to reallocate these funds to other critical transportation projects, saving the Transportation Improvement Fund (Fund 446) account over $650,000. The breakdown of total project grant funding is listed below:

2022 - Highway Infrastructure Program (HIP) Design	$ 114,507
2022 - Regional Surface Transportation (RSTP) Design	$ 785,493
2026 - Regional Surface Transportation (RSTP) Construction	$4,816,000
Total Project Grant Funding	$5,716,000

ENVIRONMENTAL REVIEW

This action authorizes the City Manager to execute a Program Supplement Agreement with Caltrans for the Intelligent Transportation Systems (ITS) Master Plan Implementation 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. 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. 2305, Federal Project No. 5288(052)

2. Program Supplement No. F032 Rev 1 for Federal-Aid Project No 03-5288F15

Submitted,



Rebecca Neves, PUBLIC WORKS DIRECTOR/CITY ENGINEER

Attachment 1

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)

WHEREAS, the City of Folsom desires to implement the Intelligent Transportation Systems Master Plan; and

WHEREAS, the Intelligent Transportation System (ITS) Master Plan Implementation 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 ITS Master Plan Implementation 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 Intelligent Transportation Systems (ITS) Master Plan Implementation Project, Project No. PW2305, Federal Project No. 5288(052).

PASSED AND ADOPTED this 24th day of March, 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. F032 Rev. 1
to
ADMINISTERING AGENCY-STATE AGREEMENT
FOR FEDERAL-AID PROJECTS NO 03-5288F15

Adv. Project ID
0322000204

Date: F
Location: 03-SAC-0-FOL
Project Number: STPL-5288(052)
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: Throughout the City of Folsom.

TYPE OF WORK: Signal Synchronization

LENGTH: 0.0(MILES)

Estimated Cost	Federal Funds		Matching Funds		
	Z919	$114,507.00	LOCAL		OTHER
	Y230	$5,301,493.00			
$5,716,000.00	M23E	$300,000.00	$0.00		$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** 02/19/2026 $5,716,000.00

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).

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CITY OF
FOLSOM
DISTINCTIVE BY NATURE

Folsom City Council
Staff Report

MEETING DATE:	3/24/2026
AGENDA SECTION:	New Business
SUBJECT:	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
FROM:	Parks and Recreation Department

RECOMMENDATION / CITY COUNCIL ACTION

Staff recommends the City Council adopt 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.

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 will be submitted for final approval to the City Council. The Annual Engineer's Report process is a three-step process, and we are currently in step two. The third and final Engineer's Report will go to the City Council for approval on April 14, 2026.

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 Preliminary 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.

Table A – Revenue and Expenses

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	($209,611.26)	$28,360.40	$105,204.68	($76,844.28)	($73,554.00)	($226,444.46)
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	293,329.54	11,983.22	686,454.26	11,983.22	296,409.08	(293,329.54)	(780,586.48)	(79,069.46)
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	195,207.85	(114,632.67)	(276,809.01)	(114,632.67)	80,575.10	(195,207.85)	(283,763.71)	(789,838.13)
Broadstone	398,935.66	567,541.06	(168,605.40)	157,077.90	(168,605.40)	395,641.38	(567,541.06)	(406,583.94)	(590,011.12)
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)	(86,194.87)	(22,952.98)	44,011.46	(66,964.44)	(252,818.05)	(384,918.88)
Cobble Ridge	9,295.05	18,590.10	(9,295.05)	120,273.06	(9,295.05)	11,181.80	(18,590.10)	(45,101.02)	58,468.69
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	91,447.15	(71,281.81)	(34,348.22)	(71,281.81)	20,165.34	(91,447.15)	(55,337.48)	(232,249.32)
Lake Natoma Shores	20,744.54	35,966.77	(15,222.23)	80,709.86	(15,222.23)	20,744.54	(35,966.77)	(32,555.32)	17,710.08
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	157,365.91	12,927.64	(822,307.57)	12,927.64	170,279.44	(157,365.91)	(643,647.96)	(1,440,114.36)
Natoma Valley	28,800.52	57,601.03	(28,800.52)	239,278.69	(28,800.52)	30,095.84	(57,601.03)	(76,048.29)	106,924.70
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	64,067.36	101,918.77	317,758.00	(225,372.89)	(350,519.35)	(92,148.11)
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)	12,029.89	(2,017.01)	24,282.72	(13,776.51)	(11,521.87)	8,997.22
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)
The Residences at American River Ca	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 Ca	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.

Council also 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 is intended to illustrate 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**	**($277,000)**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	($18,466.67)
2027	2	(18,466.67)
2028	3	(18,466.67)
2029	4	(18,466.67)
2030	5	(18,466.67)
2031	6	(18,466.67)
2032	7	(18,466.67)
2033	8	(18,466.67)
2034	9	(18,466.67)
2035	10	(18,466.67)
2036	11	(18,466.67)
2037	12	(18,466.67)
2038	13	(18,466.67)
2039	14	(18,466.67)
2040	15	(18,466.67)
Total:		($277,000.00)

(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.

On February 24, 2026, the City Council approved Resolution No. 11556 - A Resolution Directing the Preparation of Engineer's Report for the Following Landscaping and Lighting Districts for Fiscal Year 2026-27 American River Canyon North, American River Canyon North No. 2, American River Canyon North No. 3, Blue Ravine Oaks, Blue Ravine Oaks No. 2, Briggs Ranch, Broadstone, Broadstone No. 4, Broadstone Unit No. 3, Cobble Ridge, Cobble Hills Ridge II/Reflections II, Folsom Heights, Folsom Heights No. 2, Hannaford Cross, Lake Natoma Shores, Los Cerros, Natoma Station, Natoma Valley, Prairie Oaks Ranch, Prairie Oaks Ranch No. 2, Prospect Ridge, Sierra Estates, Silverbrook, Steeplechase, The Residences at American River Canyon, The Residences at American River Canyon II, Willow Creek Estates East, Willow Creek Estates East No. 2, Willow Creek Estates South, and Willow Springs Landscaping and Lighting Assessment Districts within the City of Folsom for FY 2026-27.

The attached resolution approves the Preliminary Engineer's Report for the thirty Districts, declares the continued assessment for each District, and sets the date of the public hearing for final approval of the Engineer's Report. The attached Preliminary Engineer's Report for FY

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.

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.

Under the provisions of Section 54954.6 of the Government Code, each year, a public meeting and public hearing are to be held on the levy of assessments. The attached resolution sets the public hearing for the April 14, 2026, City Council meeting.

POLICY / RULE

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

ANALYSIS

The attached Preliminary Engineer's Report (Attachment 2), prepared by the Engineer of Record, NBS Government Financing Group, covers all thirty Landscaping and Lighting Districts for FY 2026-27. The report includes one report for each district, compiled into a single document for City Council review. Prepared in accordance with the Streets and Highways Code, the report includes the plans and specifications, estimated costs and budgets, method of apportionment, proposed assessments for FY 2026-27, and the assessment diagram.

Assessment to 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 District's 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. In an effort to increase transparency, staff are in the process of notifying all residents within Briggs Ranch and Hannaford Cross Districts that are currently underfunded and scheduled for an upcoming Proposition 218 reassessment in the next FY 2026-27. 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 potential 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 provide for immediate needs in the first five years by way of a higher assessment, followed by a reduced assessment level for ongoing maintenance. This reduced assessment level is now 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.

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

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 FY2026-27. 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.

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).

Table D – Proposed Assessments for FY 2026-27

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%
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

ENVIRONMENTAL REVIEW

There is no environmental impact related to the approval of the Preliminary Engineer's Report.

ATTACHMENTS

1. 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
2. Preliminary Engineer's Report – The City of Folsom Landscaping and Lighting Districts, March 2026

Submitted,

Kelly Gonzalez, Parks & Recreation Director

Attachment 1

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

WHEREAS, the City Council of the City of Folsom, County of Sacramento, California, is the governing body for the following Assessment Districts (collectively the "Assessment Districts"). The proposed assessment rates for FY 2026-27 are as follows:

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%
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%

District	FY 2026/27 Maximum Authorized Rate	FY 2026/27 Proposed Rate	Maximum Assessment Inflator
Hannaford Cross	195.78	195.78	No Inflator
Lake Natoma Shores	183.58	183.58	No Inflator
Los Cerros	121.18	121.18	No Inflator
Natoma Station	91.71	91.71	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

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

WHEREAS, the City Council intends to levy and collect assessments within the Assessment Districts for FY 2026-27. Within the Assessment Districts, the existing and proposed improvements are generally described as follows:

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

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

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

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

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

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

1. **APPROVAL OF PRELIMINARY ENGINEER'S REPORT**: The Preliminary Engineer's Report for the City of Folsom Landscaping and Lighting Districts for FY 2026-27 is hereby approved.

PROPOSED ASSESSMENT: The City Council of the City of Folsom intends to continue levying and collecting assessments during FY 2026-27 within the City of Folsom Landscaping and Lighting Districts.

2. **REVIEW OF PRELIMINARY ENGINEER'S REPORT**: Affected property owners and interested persons may review the Engineer's Report, which contains a full and detailed description of each of the Assessment District boundaries, within the City of Folsom Landscaping and Lighting Districts, the improvements, and the proposed maintenance budget and assessments upon each parcel within each Assessment District, at the City of Folsom located at 50 Natoma Street, Folsom, California 95630 between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday.

3. **PUBLIC HEARING**: The City Council has scheduled a public hearing on the proposed assessments within each Assessment District on April 14, 2026, at 6:30 p.m., at the City of Folsom, City Council Chambers, 50 Natoma Street, Folsom, California 95630, for the purpose of allowing public testimony regarding the proposed assessments and for the Council's final action upon the Engineer's Report and proposed assessments.

PASSED AND ADOPTED this 24th day of March 2026 by the following 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

Preliminary Engineer's Report For: Fiscal Year 2026/27

Landscape and Lighting Assessment Districts

March 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	$2,153,302.00
Incidental Costs	728,100.61
Total Improvement Costs	$2,881,402.61
Reserve Fund Collection / (Contribution)	($363,221.61)
Total Balance to Assess[2]	**$2,518,181.00**

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

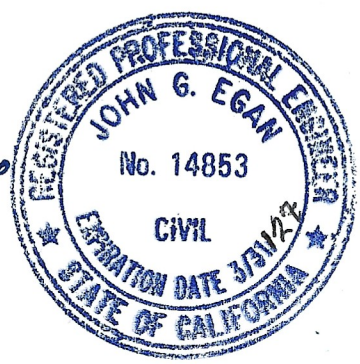
(2) A list of Districts, the total proposed Fiscal Year 2026/27 assessments, the number of parcels assessed, and assessment rates are detailed in Section 8 of this Engineer's Report.

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

John G. Egan, P. E.
Assessment Engineer

3/13/2026



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	208,070.00	0.00	85,259.54	293,329.54
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	91,764.85	195,207.85
Broadstone	441,000.00	0.00	126,541.06	567,541.06
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	65,110.15	91,447.15
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	57,065.91	157,365.91
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	**$2,153,302.00**	**$0.00**	**$728,100.61**	**$2,881,402.61**

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.

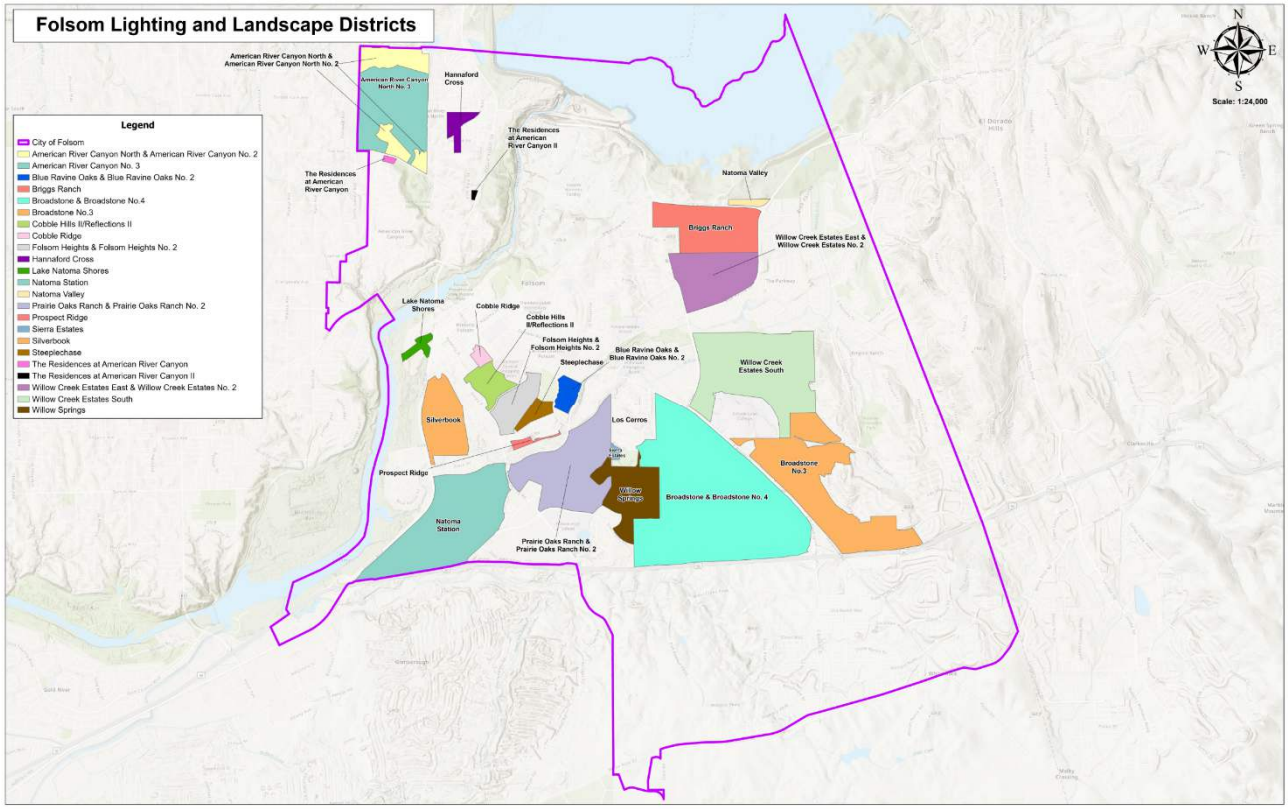
District	FY 2026/27 Maximum Authorized Rate	FY 2026/27 Proposed Rate	Maximum Assessment Inflator
American River Canyon North	$102.94	$102.94	No Inflator
American River Canyon North No. 2	77.70	77.70	No Inflator
American River Canyon North No. 3	332.02	332.02	CPI NTE 3%
Blue Ravine Oaks	218.60	218.60	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	($209,611.26)	$28,360.40	$105,204.68	($76,844.28)	($73,554.00)	($226,444.46)
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	293,329.54	11,983.22	686,454.26	11,983.22	296,409.08	(293,329.54)	(780,586.48)	(79,069.46)
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	195,207.85	(114,632.67)	(276,809.01)	(114,632.67)	80,575.10	(195,207.85)	(283,763.71)	(789,838.13)
Broadstone	398,935.66	567,541.06	(168,605.40)	157,077.90	(168,605.40)	395,641.38	(567,541.06)	(406,583.94)	(590,011.12)
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)	(86,194.87)	(22,952.98)	44,011.46	(66,964.44)	(252,818.05)	(384,918.88)
Cobble Ridge	9,295.05	18,590.10	(9,295.05)	120,273.06	(9,295.05)	11,181.80	(18,590.10)	(45,101.02)	58,468.69
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	91,447.15	(71,281.81)	(34,348.22)	(71,281.81)	20,165.34	(91,447.15)	(55,337.48)	(232,249.32)
Lake Natoma Shores	20,744.54	35,966.77	(15,222.23)	80,709.86	(15,222.23)	20,744.54	(35,966.77)	(32,555.32)	17,710.08
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	157,365.91	12,927.64	(822,307.57)	12,927.64	170,279.44	(157,365.91)	(643,647.96)	(1,440,114.36)
Natoma Valley	28,800.52	57,601.03	(28,800.52)	239,278.69	(28,800.52)	30,095.84	(57,601.03)	(76,048.29)	106,924.70
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	64,067.36	101,918.77	317,758.00	(225,372.89)	(350,519.35)	(92,148.11)
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)	12,029.89	(2,017.01)	24,282.72	(13,776.51)	(11,521.87)	8,997.22
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)	($209,611.26)
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	**($254,804.86)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	28,360.40
Estimated Reserve Fund Balance (June 30, 2027)	**($226,444.46)**
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**	**($209,611)**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	($13,974.08)
2027	2	(13,974.08)
2028	3	(13,974.08)
2029	4	(13,974.08)
2030	5	(13,974.08)
2031	6	(13,974.08)
2032	7	(13,974.08)
2033	8	(13,974.08)
2034	9	(13,974.08)
2035	10	(13,974.08)
2036	11	(13,974.08)
2037	12	(13,974.08)
2038	13	(13,974.08)
2039	14	(13,974.08)
2040	15	(13,974.08)
Total:		($209,611.26)

(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□ □□□
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□ □□B□
Fiscal Year 2026/27 Cost Estimate

Improvement Costs:	
General Maintenance Costs	
Scheduled	$113,610.00
Unscheduled	73,000.00
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:	**$208,070.00**
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	**$293,329.54**
Total Maximum Assessment Revenue	305,312.76
Reserve Fund Collection / (Contribution)	11,983.22
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)	(293,329.54)
Installment Costs Reserve	(780,586.48)
Net Available Fund Balance	**($91,052.68)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	11,983.22
Estimated Reserve Fund Balance (June 30, 2027)	**($79,069.46)**
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.

[illegible]

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.

[redacted]

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.

[illegible]

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)	60,000.00
Publications/Mailings/Communications	0.00
Staff	27,765.33
Overhead	2,348.00
County Auditor Fee	511.52
Subtotal:	**$91,764.85**
Total Improvement Costs	**$195,207.85**
Total Maximum Assessment Revenue	80,575.18
Reserve Fund Collection / (Contribution)	(114,632.67)
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)	(195,207.85)
Installment Costs Reserve	(283,763.71)
Net Available Fund Balance	**($675,205.47)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(114,632.67)
Estimated Reserve Fund Balance (June 30, 2027)	**($789,838.13)**
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**	**($277,000)**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	($18,466.67)
2027	2	(18,466.67)
2028	3	(18,466.67)
2029	4	(18,466.67)
2030	5	(18,466.67)
2031	6	(18,466.67)
2032	7	(18,466.67)
2033	8	(18,466.67)
2034	9	(18,466.67)
2035	10	(18,466.67)
2036	11	(18,466.67)
2037	12	(18,466.67)
2038	13	(18,466.67)
2039	14	(18,466.67)
2040	15	(18,466.67)
Total:		($277,000.00)

(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.

[illegible]

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)	60,000.00
Publications/Mailings/Communications	0.00
Staff	58,936.60
Overhead	4,894.00
County Auditor Fee	1,570.46
Subtotal:	**$126,541.06**
Total Improvement Costs	**$567,541.06**
Total Maximum Assessment Revenue	398,935.66
Reserve Fund Collection / (Contribution)	(168,605.40)
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)	(567,541.06)
Installment Costs Reserve	(406,583.94)
Net Available Fund Balance	**($421,405.72)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(168,605.40)
Estimated Reserve Fund Balance (June 30, 2027)	**($590,011.12)**
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.

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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.

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.

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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)	($86,194.87)
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	**($361,965.90)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(22,952.98)
Estimated Reserve Fund Balance (June 30, 2027)	**($384,918.88)**
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**	**($86,195)**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	($5,746.32)
2027	2	(5,746.32)
2028	3	(5,746.32)
2029	4	(5,746.32)
2030	5	(5,746.32)
2031	6	(5,746.32)
2032	7	(5,746.32)
2033	8	(5,746.32)
2034	9	(5,746.32)
2035	10	(5,746.32)
2036	11	(5,746.32)
2037	12	(5,746.32)
2038	13	(5,746.32)
2039	14	(5,746.32)
2040	15	(5,746.32)
Total:		($86,194.87)

(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.

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)	$120,273.06
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	**$67,763.74**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(9,295.05)
Estimated Reserve Fund Balance (June 30, 2027)	**$58,468.69**
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	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**	**$120,273**

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.

[illegible]

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.

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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.

[illegible]

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)	60,000.00
Publications/Mailings/Communications	0.00
Staff	3,280.93
Overhead	581.00
County Auditor Fee	108.22
Subtotal:	**$65,110.15**
Total Improvement Costs	**$91,447.15**
Total Maximum Assessment Revenue	20,165.34
Reserve Fund Collection / (Contribution)	(71,281.81)
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)	($34,348.22)
Estimated Revenue (through December 31, 2026)	20,165.34
Estimated Costs (through December 31, 2026)	(91,447.15)
Installment Costs Reserve	(55,337.48)
Net Available Fund Balance	**($160,967.51)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(71,281.81)
Estimated Reserve Fund Balance (June 30, 2027)	**($232,249.32)**
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**	**($34,348)**

15-Year Amortization of Repayment Amount

Calendar Year	Year	Repayment Amount [1]
2026	1	($2,289.88)
2027	2	(2,289.88)
2028	3	(2,289.88)
2029	4	(2,289.88)
2030	5	(2,289.88)
2031	6	(2,289.88)
2032	7	(2,289.88)
2033	8	(2,289.88)
2034	9	(2,289.88)
2035	10	(2,289.88)
2036	11	(2,289.88)
2037	12	(2,289.88)
2038	13	(2,289.88)
2039	14	(2,289.88)
2040	15	(2,289.88)
Total:		($34,348.22)

(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.

[illegible]

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)	$80,709.86
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	**$32,932.31**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(15,222.23)
Estimated Reserve Fund Balance (June 30, 2027)	**$17,710.08**
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**	**$80,710**

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.

[illegible]

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.

[redacted]

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)	10,000.00
Publications/Mailings/Communications	0.00
Staff	41,073.63
Overhead	3,805.00
County Auditor Fee	1,047.28
Subtotal:	**$57,065.91**
Total Improvement Costs	**$157,365.91**
Total Maximum Assessment Revenue	170,293.55
Reserve Fund Collection / (Contribution)	12,927.64
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)	(157,365.91)
Installment Costs Reserve	(643,647.96)
Net Available Fund Balance	**($1,453,042.00)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	12,927.64
Estimated Reserve Fund Balance (June 30, 2027)	**($1,440,114.36)**
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.

[redacted]

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)	$239,278.69
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	**$135,725.21**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(28,800.52)
Estimated Reserve Fund Balance (June 30, 2027)	**$106,924.70**
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**	**$239,279**

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.

[illegible]

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.

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)	$64,067.36
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	**($194,066.88)**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	101,918.77
Estimated Reserve Fund Balance (June 30, 2027)	**($92,148.11)**
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**	**$64,067**

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.

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.

[illegible]

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)	$12,029.89
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	**$11,014.23**
Contributions from Other Sources	0.00
Reserve Fund Collection / (Contribution)	(2,017.01)
Estimated Reserve Fund Balance (June 30, 2027)	**$8,997.22**
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**	**$12,030**

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.

[illegible]

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.

[redacted]

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.

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.

[illegible]American River Canyon [illegible]
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.

[illegible]

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.

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.

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.

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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

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
227-0320-014-0000	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

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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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Final Billing Detail Report for Fiscal Year 2026/27

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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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

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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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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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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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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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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**

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
227-0540-001-0000	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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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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American River Canyon North No. 3

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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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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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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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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Final Billing Detail Report for Fiscal Year 2026/27

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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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

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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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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

Slight variances may occur due to rounding

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City of Folsom

American River Canyon North No. 3

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**

Slight variances may occur due to rounding

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City of Folsom

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

Slight variances may occur due to rounding

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City of Folsom

Broadstone

Final Billing Detail Report for Fiscal Year 2026/27

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

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
072-1040-085-0000	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

Slight variances may occur due to rounding

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City of Folsom

Broadstone

Final Billing Detail Report for Fiscal Year 2026/27

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

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
072-1050-066-0000	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

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
072-1060-036-0000	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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Final Billing Detail Report for Fiscal Year 2026/27

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

Slight variances may occur due to rounding

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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

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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

Slight variances may occur due to rounding

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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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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

Slight variances may occur due to rounding

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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

Slight variances may occur due to rounding

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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

Slight variances may occur due to rounding

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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

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
072-1530-033-0000	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

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
072-1540-009-0000	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

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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

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
072-1700-041-0000	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

Slight variances may occur due to rounding

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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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Final Billing Detail Report for Fiscal Year 2026/27

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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Final Billing Detail Report for Fiscal Year 2026/27

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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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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Final Billing Detail Report for Fiscal Year 2026/27

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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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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**

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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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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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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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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

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
072-2030-053-0000	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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Final Billing Detail Report for Fiscal Year 2026/27

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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Final Billing Detail Report for Fiscal Year 2026/27

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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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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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

Slight variances may occur due to rounding

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City of Folsom

Broadstone No. 3

Final Billing Detail Report for Fiscal Year 2026/27

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

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
072-1040-042-0000	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

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
072-1040-083-0000	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

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
072-1050-062-0000	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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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
072-1060-031-0000	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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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
072-1060-072-0000	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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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
072-1070-077-0000	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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Broadstone No. 4

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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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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Final Billing Detail Report for Fiscal Year 2026/27

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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Final Billing Detail Report for Fiscal Year 2026/27

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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Broadstone No. 4

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-1250-011-0000	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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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
072-1250-052-0000	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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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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Final Billing Detail Report for Fiscal Year 2026/27

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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Broadstone No. 4

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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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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Final Billing Detail Report for Fiscal Year 2026/27

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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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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Broadstone No. 4

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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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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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

Slight variances may occur due to rounding

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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
072-1760-042-0000	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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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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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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Broadstone No. 4

Final Billing Detail Report for Fiscal Year 2026/27

APN	Zone	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-2680-004-0021	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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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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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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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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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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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

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
072-3080-012-0000	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**

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
071-0990-002-0000	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

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
071-1000-005-0000	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

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
071-1000-047-0000	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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Briggs Ranch

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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Briggs Ranch

Final Billing Detail Report for Fiscal Year 2026/27

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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Briggs Ranch

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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Final Billing Detail Report for Fiscal Year 2026/27

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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Final Billing Detail Report for Fiscal Year 2026/27

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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Final Billing Detail Report for Fiscal Year 2026/27

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

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
071-1110-027-0000	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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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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

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
071-1180-009-0000	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

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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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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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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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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

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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
071-1170-049-0000	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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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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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

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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

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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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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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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

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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**

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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

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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

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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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City of Folsom

Folsom Heights

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1050-063-0000	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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City of Folsom

Folsom Heights

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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City of Folsom

Folsom Heights

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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City of Folsom

Folsom Heights

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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Folsom Heights

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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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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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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Final Billing Detail Report for Fiscal Year 2026/27

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

Slight variances may occur due to rounding

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City of Folsom

Folsom Heights No. 2

Final Billing Detail Report for Fiscal Year 2026/27

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

Slight variances may occur due to rounding

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City of Folsom

Folsom Heights No. 2

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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**

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
227-0490-001-0000	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

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
227-0520-003-0000	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**

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
072-0980-001-0000	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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City of Folsom

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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City of Folsom

Los Cerros

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

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
072-1000-058-0000	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

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
072-1030-030-0000	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

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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

Slight variances may occur due to rounding

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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**

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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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Final Billing Detail Report for Fiscal Year 2026/27

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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Final Billing Detail Report for Fiscal Year 2026/27

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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Final Billing Detail Report for Fiscal Year 2026/27

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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Final Billing Detail Report for Fiscal Year 2026/27

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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Final Billing Detail Report for Fiscal Year 2026/27

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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Final Billing Detail Report for Fiscal Year 2026/27

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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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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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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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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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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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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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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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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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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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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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**

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Natoma Valley

Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-1850-001-0000	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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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**

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
072-1180-026-0000	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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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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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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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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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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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

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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

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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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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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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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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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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
072-1180-026-0000	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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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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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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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
072-1560-007-0000	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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Final Billing Detail Report for Fiscal Year 2026/27

APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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

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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
072-1600-038-0000	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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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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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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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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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**

Slight variances may occur due to rounding

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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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City of Folsom

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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Silverbrook

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

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Silverbrook

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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Silverbrook

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

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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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City of Folsom

Silverbrook

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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City of Folsom

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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City of Folsom

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

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
071-0650-044-0000	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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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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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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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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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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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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

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
071-0850-008-0000	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

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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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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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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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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
071-0670-037-0000	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

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
071-0680-029-0000	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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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
071-0680-070-0000	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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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
071-0710-036-0000	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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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
071-0740-001-0000	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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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
071-0770-035-0000	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

Slight variances may occur due to rounding

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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
071-0800-003-0000	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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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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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
071-0820-020-0000	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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Final Billing Detail Report for Fiscal Year 2026/27

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

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
071-0860-013-0000	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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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
071-0970-015-0000	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**

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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

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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

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Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0900-034-0000	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

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
071-0910-036-0000	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

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
071-0920-029-0000	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

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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

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
071-0930-017-0000	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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Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
071-0940-049-0000	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

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
071-0950-014-0000	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

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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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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
071-0960-038-0000	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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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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Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0710-042-0000	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

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
072-0720-014-0000	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

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
072-0720-055-0000	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

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
072-0730-006-0000	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

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
072-0730-047-0000	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

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
072-0740-066-0000	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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Willow Creek Estates South

Final Billing Detail Report for Fiscal Year 2026/27

APN	Village	Land Use	SFEs	Maximum Assessment	FY 2026/27 Assessment
072-0750-037-0000	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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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

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
072-0780-052-0000	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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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
072-0790-029-0000	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

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
072-0800-037-0000	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

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
072-0830-016-0000	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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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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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
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APN	Levy	SFEs	Maximum Assessment	FY 2026/27 Assessment
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517 Accounts	**14,548.38**	**517.0000**	**$14,548.38**	**$14,548.38**

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Folsom City Council
Staff Report

MEETING DATE:	3/24/2026
AGENDA SECTION:	New Business
SUBJECT:	2025 General Plan (and Housing Element) Annual Progress Report
FROM:	Community Development Department

RECOMMENDATION / CITY COUNCIL ACTION

Staff respectfully requests that the City Council receive and accept the 2025 General Plan Annual Progress Report and Housing Element Annual Progress Report. Upon acceptance, staff will forward copies to the Governor's Office of Planning and Research and Department of Housing and Community Development by the State submittal deadline of March 31st.

BACKGROUND / ISSUE

The purpose of this General Plan Annual Progress Report (APR) is to update the City Council on the status of implementing programs contained within the City's 2035 Folsom General Plan, including the 2021-2029 Housing Element.

State law requires all counties and cities, including charter cities, to submit an annual report on the status of the jurisdiction's General Plan as it pertains to all general plan elements to the Governor's Office of Planning and Research (OPR). In addition, California Government Code §65400 requires all cities and all counties to submit a Housing Element Annual Progress Report (APR) to the Department of Housing and Community Development (HCD) and OPR to report progress that the jurisdiction has made toward implementing the Housing Element of their General Plan.

Before submission to the State, the annual report must be presented to the City Council for review and acceptance. The 2025 General Plan APR (Attachment 1) includes a summary of General Plan Amendments completed along with actions or activities relating to implementation of each of the City's General Plan Elements. The Housing Element portion of the report consists of several standardized State-produced tables that quantify the number of dwelling units entitled and constructed during the reporting period and the status of Housing Element programs.

POLICY / RULE

Government Code Section 65400 and 65700 mandates that all cities and counties submit an annual report on the status of the General Plan and progress in its implementation to their legislative bodies, the Governor's Office of Planning and Research (OPR), and the Housing and Community Development (HCD) by April 1 of each year.

ANALYSIS

The General Plan APR assists OPR in identifying statewide trends in local land use decision making. Furthermore, the report assists the City in evaluating how the goals and policies of the general plan are being implemented through various programs, planning activities and land development projects (both public and private). While OPR provides general guidance on the preparation of APRs, local jurisdictions are encouraged to develop their General Plan APR in a manner that is useful to the specific jurisdiction.

The attached General Plan APR summarizes the City's General Plan implementation progress for 2025. The report is not an exhaustive inventory of Folsom's general plan implementation efforts, but rather a focused account of relevant activities of citywide significance, including land development projects requiring discretionary review, long-rang planning efforts, City capital improvement projects and other action items that specifically address implementation of the General Plan.

The Housing Element APR is included as part of the General Plan APR and uses issued building permits to measure the City's progress toward meeting its share of the Regional Housing Needs Assessment (RHNA). The report also outlines the City's achievements in advancing its housing goals and provides a status update on the implementation of housing-related policies, ordinances, and programs designed to reduce barriers to the development of affordable housing.

ATTACHMENT

1. 2025 General Plan Annual Progress Report

Submitted,



Pam Johns, Community Development Director

Attachment 1

CITY OF FOLSOM
DISTINCTIVE BY NATURE

FOLSOM GENERAL PLAN 2035

2025 General Plan Annual Progress Report

March 2026



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CHAPTER 1 – INTRODUCTION AND SUMMARY

A. Purpose of the Annual Progress Report (APR)

The primary purpose of this Annual Progress Report (APR) is to summarize the activities that took place between January 1, 2025 and December 31, 2025 to implement the City of Folsom's 2035 General Plan. This report will be provided to the City Council for their review and acceptance. In addition, the APR will be submitted to the Governor's Office of Planning and Research (OPR) and the Department of Housing and Community Development (HCD).

B. Background

The City of Folsom adopted a comprehensive update to the General Plan on August 28, 2018 and updated several elements (Housing, Land Use, Safety and Noise and Implementation) in 2021 as part of the 2021-2029 Housing Element Update. The Folsom 2035 General Plan is the result of over 6 years of public input from stakeholders, the community, City Commissioners, and the City Council. The updated plan replaced and reformatted the previous General Plan that was adopted in 1988 and incorporates key planning concepts such as developing urban centers offering an urban lifestyle in a suburban community, moving toward mixed use on the East Bidwell corridor, supporting opportunities for transit-oriented development, and adapting to evolving retail trends by encouraging new shopping formats and the reuse of aging retail centers. The plan also emphasizes complete streets that accommodate all modes of travel and promotes community health through active, connected environments.

C. Purpose of the General Plan

The General Plan serves as the City of Folsom's foundational land use document, establishing long-term goals, policies, and programs across a wide range of topics. Every city and county in California is required to maintain a General Plan, which functions as the community's long-term framework—or "constitution"—for future development. The Folsom 2035 General Plan reflects the community's vision for the city's future and guides decisions about growth and development over the next 20 years and beyond. All new land use and development, as well as any modifications to existing uses, must be consistent with the General Plan.

D. Status of Adopted Elements

The General Plan is made up of eight elements, of which seven are mandated by the State. Except for the Housing Element, all other elements of the City of Folsom General Plan were adopted as a single document on August 28, 2018. State requirements for housing elements are more detailed and specific than for the other general plan elements, and housing elements are required to be updated on a fixed schedule set by the State. The most recent

City of Folsom Housing Element was adopted by the City Council on August 24, 2021 and certified by the State Department of Housing and Community Development (HCD) on October 22, 2021. The 2021 Housing Element is a comprehensive update of the 2013 Housing Element and covers an eight-year period from May 15, 2021 to May 15, 2029.

The seven State-mandated elements are: Land Use, Circulation, Housing, Conservation, Open Space, Noise, and Safety (California Government Code Section 65302). Communities may include other elements that address issues of particular local concern, such as economic development or urban design. Communities can also organize their General Plan anyway they choose, as long as the required issue areas are addressed.

The following table shows how the elements of the Folsom 2035 General Plan are organized to meet the mandatory requirements of State law:

ELEMENTS OF THE FOLSOM 2035 GENERAL PLAN								
Folsom 2035 General Plan Elements	**General Plan Elements Required by State Law**							**Optional Elements Allowed by State Law**
	Land Use	**Circulation**	**Housing**	**Conservation**	**Noise**	**Open Space**	**Safety**	
Land Use	■							
Mobility		■						
Economic Prosperity								■
Housing			■					
Natural and Cultural Resources					■			
Public Facilities and Services								■
Parks and Recreation						■		
Safety and Noise					■		■	

Source: Folsom General Plan 2035 -Adopted August 28, 2018

CHAPTER 2 - IMPLEMENTATION OF THE GENERAL PLAN

To help ensure that appropriate actions are taken to implement the 2035 General Plan, the Plan includes a set of implementation programs. The implementation programs identify specific actions to be taken by the City to implement the General Plan policies.

A. Amendments to the General Plan

General Plan Amendments may be proposed and acted upon at any time during the year, and a single action may include multiple amendments. These amendments are subject to environmental review, public notice and hearing requirements and must not create inconsistencies with other parts of the plan. Some amendments include policy changes, while others make changes to the General Plan Land Use Diagram.

2024 General Plan Amendments

City of Folsom 2035 General Plan Amendments for Increased Residential Capacity Project and Related Actions - On August 27, 2024, the City Council certified the Subsequent Environmental Impact Report and approved amendments to the City of Folsom 2035 General Plan and the Folsom Plan Area Specific Plan. The primary purpose for these amendments was to address State mandates that require the City to zone and maintain sufficient inventory of land available to meet the City's Regional Housing Needs Allocation (RHNA). The result of these amends was an increase in capacity for up to 6,046 additional residential units in targeted areas of the City, including the East Bidwell Street corridor, the transit priority areas around the Glenn and Iron Point light rail stations, and the Folsom Plan Area. A summary of the amendments is provided below.

Land Use Element - Amendments to the Land Use Element were adopted to establish minimum density and maximum Floor Area Ratio (FAR) standards for the East Bidwell Corridor Mixed-Use Overlay, establish a new Transit-Oriented Development Overlay with relevant standards, and expand multi-family high-density development opportunities. Additionally, the amendments increased the residential capacity in specified areas of the Folsom Plan Area, particularly within the Town Center District. The amendments also increase the number of sites designated for mixed-use and high-density housing, along with higher maximum density and FAR standards for the Folsom Plan Area Town Center Overlay.

Mobility Element – In conjunction with the Land Use Element amendments, the City amended the Mobility Element to establish roundabout prioritization policies. Under these policies, whenever traffic controls are needed at an intersection, the use of roundabouts as a traffic control measure should be evaluated first before considering alternatives such as traffic signals or turn restrictions.

Implementation Element – The City also updated the Implementation Element to align with the amended Land Use and Mobility Elements. These updates added new implementation programs addressing mobility, tribal cultural resources, noise, vibration, and other related topics. The City updated the Implementation Element to support the Land Use and Mobility Element amendments. Revisions to the Implementation Element included new implementation programs related to mobility, tribal cultural resources, noise, and vibration, among others.

2023 General Plan Amendments

There were no General Plan Amendments in 2023.

2022 General Plan Amendments

1. Folsom Corporate Center Apartments General Plan Amendment, Rezone and Planned Development Permit - On May 10, 2022, the City Council approved a General Plan Amendment, Rezone, and Planned Development Permit Modification for a 253-unit market-rate apartment project on two parcels within the Folsom Corporate Center (Lot 1: 7.24 acres; Lot 6: 4.68 acres). The site is located on the south side of Iron Point Road, just east of its intersection with Oak Avenue Parkway. The General Plan Amendment changed the land use designation of both parcels from IND (Industrial/Office Park) to MHD (Multi-Family High Density).

2021 General Plan Amendments

1. Alder Creek Apartments General Plan Amendment, Specific Plan Amendment, Planned Development Permit, and Minor Administrative Modification - On February 21, 2021 the City Council approved a General Plan Amendment, Specific Plan Amendment, Planned Development Permit, and Minor Administrative Modification for development and operation of a 265-unit market rate apartment community (Alder Creek Apartments) on a 10.8-acre site located at the southeast corner of the intersection of Alder Creek Parkway and Westwood Drive within the Mangini Ranch Phase 2 portion of the Folsom Plan Area. The purpose of the General Plan Amendment was to change the General Plan land use designation for a 5.0-acre portion of the project site from MLD (Multi-Family Low Density) to MHD (Multi-Family High Density).

2. 2021 Housing Element Update and Related Actions - The City Council approved a General Plan Amendment on August 24, 2021 to update the following Elements: Housing Element, Land Use Element, Safety and Noise Element, and Implementation Element.

Housing Element – In accordance with State law the City was required to adopt the sixth cycle Housing Element, which covers the May 15, 2021 through May 15, 2029 planning period and reassesses the community's housing-related goals and objectives, while addressing issues and establishing objectives with respect to a wide range of housing related programs. The sixth cycle also responds to challenges associated with meeting an increased Regional Housing Needs Assessment (RHNA) of 6,363 housing units and to new state laws pertaining to housing, including, but not limited to the SB 166 (2017) "no-net-loss" law that requires land inventory and site identification programs in a Housing Element to always include sufficient sites to accommodate the unmet RHNA, as well as AB 686 (2018) which requires affirmatively furthering fair housing as a part of a jurisdiction's Housing Element planning process and guiding documents for community development.

Land Use Element – The City amended two sections of the Land Use Element. The first amendment corrected the East Bidwell Mixed-use boundary associated with the Land Use Diagram and the second amendment removed and outdated policy, policy LU9.1.10 Renewable and Alternative Energy Generation.

Safety and Noise Element – In conjunction with the Housing Element Update, and in compliance with State law, the City updated the Safety and Noise Element of the General Plan to address climate adaptation and resilience strategies. The update added new emergency preparedness and evacuation route policies, new climate change policies to address flood hazards, wildfires and wildfire smoke and a new Extreme Heat section that includes a new goal statement and several new policies. The update also included a Climate Adaptation and Resilience Report, which serves as a climate change vulnerability assessment and is included in the General Plan as Appendix D.

Implementation Element – The City updated the Implementation Element to support the Safety and Noise Element Update. Revisions to the Implementation Element included new implementation programs to address evacuation routes, stormwater and flood management, wildfire and wildfire smoke protection, and extreme heat.

2020 General Plan Amendments

1. Toll Brothers: General Plan Amendment, Specific Plan Amendment, Small-Lot Vesting Tentative Map and Design Planned Development Permit – The City Council approved a General Plan Amendment on March 10, 2020 to modify land use designations in the Folsom Plan Area. The land use designations associated with the 314-acre site include SFHD, MLD, MMD, OS, and P.

2. 709 Natoma Street: General Plan Amendment – The City Council approved a General Plan Amendment on June 23, 2020 to change the land use designation from SFHD

(Single-Family High Density) to CC (Community Commercial) in order to correct General Plan inconsistencies that resulted in the single parcel having two incompatible land uses (SFHD/CC).

2019 General Plan Amendments

1. Canyon Terrace Apartments Expansion and Remodel: General Plan Amendment and Design Review – The City Council approved a General Plan Amendment on July 9, 2019 to change the land use designation from MLD (Multi-Family Low Density) to MHD (Multi-Family High Density) in order to accommodate the increased residential density associated with the project expansion.

B. General Plan Program Implementation Highlights for 2025

The following summarizes key implementation program accomplishments completed in calendar year 2025, organized by General Plan Element.

Land Use Element:

LU-1 Update the Zoning Ordinance - In 2025, as part of the comprehensive Zoning Code Update, the City adopted a set of Objective Development and Design Standards (ODDS) as an appendix to the Zoning Code. These standards establish clear, objective requirements for the design and development of multi-unit residential and residential mixed-use projects within designated areas of the city, including the East Bidwell Corridor Mixed-Use Overlay, the Folsom Boulevard Transit-Oriented Development Overlay, and the Folsom Plan Area Specific Plan Town Center Overlay.

Mobility Element:

M-7 Bicycle and Pedestrian Improvements – In 2025, the City advanced a number of significant pedestrian and bicycle improvements, including several major trail projects. Staff partnered with Toll Brothers to begin constructing 1.5 miles of new trails as part of the Regency Development Project, with completion anticipated in 2026. The City also initiated construction of the Mangini Ranch Trails Project, which will add 2.3 miles of trails throughout the development and is scheduled for completion in 2026. Other notable improvements included the restriping of Blue Ravine Road from Oak Avenue to School Street to add buffered bike lanes, enhancing bicycle safety and supporting multimodal travel. Public Works also entered into a contract to complete preliminary engineering for the Riley Street Pedestrian Improvements and Signal Operations Project.

M-8 Safe Routes to School – In 2025, construction began on the Mangini Ranch Trails Project, which includes installation of a pedestrian signal on Savannah Parkway near Alder Creek Elementary School to improve safety and provide better pedestrian access. Public Works also

launched a program in collaboration with FCUSD, gathering feedback from school staff across Folsom campuses to identify potential frontage improvements for future projects.

Housing Element: ***See Chapter 3***

Natural and Cultural Resources Element:

NCR-3 – Creek Week – In 2025, the hosted its second annual Earth Day on April 26. The event featured numerous volunteer projects consisting of creek cleanup, trail cleanup, tree planting, and zoo beautification projects in the morning. Following the volunteer projects, a larger Earth Day celebration was at Prospector Park, where the City received congressional recognition from Congressman Kevin Kiley for its ongoing commitment to sustainability.

Public Facilities and Services Element:

PFS-1 Capital Improvement Plan - The City's Capital Improvement Plan was updated alongside the FY 2025-26 Budgeting process. In 2025, the Utilities Department advanced several major projects. These include the completion of Tower Tank Rehabilitation Project, completion of the Ashland Water Rehabilitation Project No. 1, completion of the Phase 2A Water Line Project, completion of the Water Treatment Plant Generator Replacement Project, construction commencement of the Water System Flow Control Upgrades Project, and construction commencement of the Basin 4 – Phase 1 Sewer Project.

PFS-6 Water Management Programs - In 2025, the Water Management Division completed 1,755 water-waste interventions and issued 44 formal water-waste citations. Staff conducted seven community outreach events reaching approximately 2,300 residents and participated in 25 educational events. The division also issued rebates for 98 high-efficiency toilets, 18 turf-replacement projects, and 16 irrigation-efficiency upgrades. Additionally, direct-purchase programs resulted in the installation of 47 Rachio Wi-Fi irrigation controllers and 81 Flume flow-monitoring devices.

In addition, in 2025 the Parks and Recreation Department installed 10 new centralized irrigation controllers equipped with master valves and flow sensors. These upgraded systems are designed to automatically shut down irrigation during a water-line break, preventing uncontrolled water loss and potentially saving thousands of gallons.

PFS-17 Partnership for Energy Conservation - The Environmental and Water Resources Department has partnered with SMUD in their PowerDirect program to reduce energy use at the City's water treatment plant during peak hours. This technology automatically scales back energy use when demand for electricity is at its peak and has resulted in the department receiving $94,400in rebates to the City's Water Fund.

PFS-18. Neighborhood Cleanup Program - In 2025, the Solid Waste Division of the Public Works Department completed over 11,000 bulky waste pickups and collected nearly 1,700 tons of waste.

PFS-19 Recycling Containers - In 2025, the City continued the waste reduction practices in accordance with the City's updated (2021) procurement policy. In addition, the Waste and Recycling Division and the Water Conservation Division continued the practice of centralized waste stations in offices to reduce plastic bag waste from servicing partially filled deskside containers.

PFS-22 Renewable Energy in City-Operated Buildings - In 2025, the Parks & Recreation Department explored partnership opportunities for solar energy systems at the City Hall Campus and completed repairs to the existing solar energy system at the Sports Complex.

Parks and Recreation Element

PR-1 Alternative Funding Sources - In 2025, the Parks and Recreation Department partnered with the Folsom Auburn Trail Riders Action Coalition (FATRAC), the region's leading volunteer-based mountain biking and trail stewardship organization, to renovate the existing bike park at Cummings Family Park and to help secure private donations to fund the necessary improvements. Long-term maintenance and oversight of the bike park will be handled by FATRAC volunteers in partnership with the City of Folsom Parks & Recreation Department, reinforcing the collaborative nature of the project.

Staff also worked closely with local organizations and volunteers to secure donations and in-kind contributions that helped offset project costs for the Castle Park Play Structure Replacement Project. The construction phase—scheduled for completion in 2026—is being planned as a community build, creating opportunities for residents to directly participate in bringing these park improvements to life.

Safety and Noise Element:

SN-13 Coordinate with Regional Agencies - In 2024, the City, in partnership with the Sacramento Regional Transit District, secured a Caltrans Sustainable Transportation Planning Grant to support the Sustainable Transit Connections to Health Services Planning and Feasibility Study. Substantial progress was made in 2025, highlighted by the formal launch of the study in fall 2025. The project is evaluating opportunities to establish sustainable fixed-route transit service within the City, building on the recent transition to 15-minute light-rail headways in Folsom. The study will also develop recommendations for bus stop and station design enhancements that reduce climate-related impacts, including exposure to extreme heat.

SN-14 Implement a Cool City Strategy – In 2025, the Parks and Recreation Department continued its program to replace declining trees within landscape and streetscape areas, prioritizing locations where healthy canopy coverage provides critical shade over asphalt surfaces.

CHAPTER 3 - IMPLEMENTATION OF THE HOUSING ELEMENT

In accordance with State law (California Government Code §65400), the City is required to report certain housing information, including the City's progress in meeting its share of regional housing needs, actions taken towards completion of housing element programs and the city's efforts to remove governmental constraints to the development of housing.

The State of California Department of Housing and Community Development requires that as part of the Housing Element Annual Progress Report, jurisdictions complete a series of Excel spreadsheets to report housing-related metrics in an organized and standardized way.

Housing Element Implementation

The 2025 APR reports the number of housing units for which the City issued building permits in 2025, both in total and by affordability category based on state-defined income levels. In 2025, permits were issued for 486 residential units, including:

- 411 above-moderate single-family units
- 52 affordable multifamily units, consisting of:
    - 6 extremely low-income units
    - 7 very low-income units
    - 38 low-income units
    - 1 moderate-income manager's unit
- 23 accessory dwelling units (ADUs) and multi-generational units serving moderate- and low-income households

Regarding development activity, the City received 31 housing development applications in 2025. These included:

- Two large vesting tentative subdivision maps in the Folsom Plan Area totaling 2,228 residential lots/units
- Two for-sale multifamily projects - Veranda at Folsom Heights (detached townhomes) and Russell Ranch Phase 2, Village 5 (condominiums) - totaling 243 units
- One market-rate apartment project consisting of 180 units

Additionally, the City processed design review applications for 295 single-family homes**,** 17 custom homes**,** one duplex, and 7 ADUs.

In 2025, the City demonstrated solid progress in implementing the programs in its 2021-2029 Housing Element. Below is a list of Housing Element implementation highlights.

Program H-3 Standards for Transit Oriented Development - In 2023, the City secured a $243,000 Regional Early Action Planning (REAP) grant from the Sacramento Area Council of Governments (SACOG). This funding supported the development of Objective Design Standards in December 2025.

Program H-6 Track and Monitor Accessory Dwelling Units and Multi-Generational Units - The City tracks accessory dwelling units and multi-generational housing units as part of the Housing Element Annual Report. In 2025, the City issued building permits for 19 ADUs and 4 multi-generational housing units.

Program H-8 Objective Design Standards for Multifamily Housing - In December of 2025, the City adopted objective design standards (ODDS) for multifamily development. The ODDS apply to new multi-unit and mixed-use residential projects – including apartments, condominiums, and townhomes – in specific areas identified in the City of Folsom's 2035 General Plan. These areas include the East Bidwell Corridor Mixed-Use Overlay, the Folsom Boulevard Transit-Oriented Development Overlay, and the Folsom Plan Area Specific Plan Town Center Overlay. As part of this effort, the City also rescinded the previous Design Guidelines for Multifamily Development.

Program H-9 Conduct Inclusionary Housing Fee Study - In 2025, the City completed a nexus study evaluating its inclusionary housing in-lieu fees. Based on the study's findings, the City elected to maintain its existing exemption for rental residential projects, determining that inclusionary requirements should continue to apply only to for-sale development. The study also established a new methodology for calculating the in-lieu fee, transitioning to a per-square-foot approach to better align the fee with unit size and project scale. In conjunction with these updates, the City Council approved an exemption for for-sale units 1,500 square feet or smaller to help support the production of "missing middle" housing types.

Program H-16 Facilitate Affordable Housing Development on City-Owned Land - In December 2021, the City Council approved the sale of surplus land at 300 Persifer Street to Habitat for Humanity of Greater Sacramento, Inc. for the development of ten for-sale affordable housing units. The land sale was finalized in December 2024, and construction of the ten units was completed in 2025, creating new homeownership opportunities for ten low-income households.

In 2025, the City Council adopted Resolution No. 11449, declaring a portion of the 0.58-acre Comstock Drive site (APN 071-0190-076) as exempt surplus land and authorizing the disposition of that portion through a property exchange. This action will enhance the

development potential of the remaining City-owned land by creating a more functional, rectangular development parcel in place of the existing triangular-shaped configuration.

Program H-20 Housing Choice Vouchers – The City continues to participate with SHRA for administration of Housing Choice Vouchers. In 2025, Folsom had 296 households using vouchers. This number is well in excess of the 120 recipients per year target and is 14 percent higher than the previous year's number of 258.

Program H-27 Seniors Helping Seniors Program – The Seniors Helping Seniors Program aids with minor home repairs to extremely low-, very low-, and low-income seniors in Folsom. In 2025, the Seniors Helping Seniors program provided $220, 381 in funding to assist 73 eligible senior households with a range of minor home repairs, including deck and roof repairs, electrical and plumbing work, appliance repairs, installation of grab bars, and window and door repairs. In addition, in 2025 the City awarded one major home repair grant totaling $11,976 to fund the replacement of an HVAC system.

Program H-27 Habitat for Humanity Home Repair Program - The City of Folsom continues its partnership with Habitat for Humanity of Greater Sacramento to promote the organization's Home Repair Program, which provides critical home repairs and accessibility improvements for eligible residents. The City has supported outreach efforts through e-news communications and various social media platforms to increase awareness among Folsom households. Between 2024 and 2025, four households submitted applications to the program. Three applications were voluntarily withdrawn—primarily due to applicants' reluctance to obtain a secured loan—and one household received approval and successfully completed a roof replacement project.

CHAPTER 4 – 2025 PROJECTS AND ACCOMPLISHMENTS

In addition to implementation of specific programs, the City of Folsom implemented a number of General Plan policies and goals through a variety of actions in 2025. The following sections provide an overview of some of these actions.

A. Major Development Applications

The following development applications were reviewed by the Planning Commission, Historic District Planning Commission, and/or City Council during 2025.

Mello Marine Outdoor Boat Storage Conditional Use Permit

On January 15, 2025 the Planning Commission approved a Conditional Use Permit application for an additional 7,293 square-feet of outdoor boat storage for the Mello Marine business located at 7450 Folsom-Auburn Road.

Historic District – Murer House Learning Center Project Demolition, Design Review, and Conditional Use Permit

On February 5, 2025, the Historic District Commission approved a Demolition, Design Review, and Conditional Use Permit for the Murer House Learning Center Project at 1125 and 1127 Joe Murer Court. The proposal includes removing two non-historic structures and constructing a new 2,470-square-foot learning center in their place.

Folsom Ranch Medical Center Phase One Planned Development Permit Modification and Design Review

On March 19, 2025, the Planning Commission approved a Planned Development Permit Modification and a Design Review request for Phase One of the Folsom Ranch Medical Center Project. The modification supports a more efficient buildout of the overall site. The Design Review pertains to the first Medical Office Building planned for the property, located at the northeast corner of East Bidwell Street and Alder Creek Parkway.

Sheba Office Park Design Review

On March 19, 2025, the Planning Commission approved a Design Review for a 4,036-square-foot office building within the Sheba Office Park at 6603 Folsom Auburn Road. The new office building will contain two condominium units and an attic area for storage.

Chic-file-A Drive-Thru Expansion Design Review and Planned Development Permit Modification

On March 19, 2025, the Planning Commission approved the Chick-fil-A Drive-Thru design review and planned development permit for expanding the existing drive-thru at 2679 East Bidwell Street to two lanes. The approval also included new meal-order and meal-delivery canopies, along with a Planned Development Permit Modification allowing reduced landscaping along the East Bidwell Street frontage.

Historic District – Yager Lodge Conditional Use Permit

On May 7, 2025, the Historic District Commission approved the Conditional Use Permit application for the Yager Lodge cocktail bar and restaurant located at 727 Traders Lane.

Southpointe at Folsom Ranch Parcel 7 Childcare Center Commercial Design Review

On May 21, 2025, the Planning Commission approved a Commercial Design Review application for a 12,762-square-foot building intended for a childcare center within the Southpointe commercial center at 3608 E. Bidwell Street. The project also includes a new outdoor playground and the addition of a rooftop playground.

SMUD Administrative Operations Building and Communications Tower Planned Development Permit and Conditional Use Permit

On June 18, 2025, the Planning Commission approved a Planned Development Permit and a Conditional Use Permit for a 47,000-square-foot SMUD administrative operations building, an enclosed service yard, associated site improvements, and the installation and operation of a 100-foot-tall communications tower located at 102 Woodmere Road.

Russell Ranch Phase II Village 5 Tentative Parcel Map Waiver, Design Review, and Inclusionary Housing Plan

On July 23, 2025, the Planning Commission approved a Tentative Parcel Map Waiver, Design Review, and Inclusionary Housing Plan for a 118-unit residential condominium project on the 12.39-acre Folsom Plan Area site.

Veranda at Folsom Heights Small Lot Vesting Tentative Subdivision Map, Planned Development Permit, and Design Review

On September 23, 2025, the City Council approved a Vesting Tentative Subdivision Map, Planned Development Permit, and Design Review for the 125-unit residential subdivision Veranda at Folsom Heights Project.

Historic District – 912 Persifer Street ADU Project and New Garage Design Review

On October 1, 2025, the Historic Planning Commission approved a Demolition Permit for the removal of an existing detached garage and granted Design Review approval for a new 887 square-foot detached garage and a 999 square-foot above-garage ADU.

Comstock Drive Tentative Parcel Map

On October 15, 2025, the Planning Commission approved a Tentative Parcel Map for a 0.91-acre site that includes the existing property at 814 Comstock Drive and an adjacent unaddressed parcel to the northeast. The site is zoned R-3 (Neighborhood Apartment). The approved map will create four residential lots.

Historic District – New Duplex Project Design Review

On December 9, 2025, the City Council approved the Historic District Commission's recommendation for Design Review of a new 4,500 square-foot duplex project located at 307 Reading Street.

Historic District – New Custom Home Design Review

On December 9, 2025, the City Council approved the Historic District Commission's recommendation for Design Review of a new 1,623-square-foot, two-story custom home at 294 Leidesdorff Street.

B. Notable Projects and Accomplishments

In 2025, along with the achievements highlighted in the Executive Summary Section, several other noteworthy projects and accomplishments aligned with the City's General Plan goals and policies. The following section provides brief summaries of some of these accomplishments.

Folsom Water Vision - The City completed all six stakeholder meetings for the Folsom Water Vision. The Folsom Water Vision project explores ways to strengthen the city's water resources over the next 50 years, preparing for challenges like droughts, floods, and rising temperatures. Throughout 2025, the city hosted planning workshops to identify and assess potential additional water supplies. The project team completed the project in 2025 and identified a recommended portfolio, creating an implementation plan, and developing policy recommendations for the City Council to consider. The Final Plan was prepared and will be presented to the City Council in 2026.

Folsom Plan Ares Trails – In 2025, approximately 9.0 miles of Class I Trails have been completed in the Folsom Plan Area, enhancing connectivity and providing recreational opportunities for the Mangini Ranch, Russell Ranch, and Regency neighborhoods.

Community Partnerships – In 2025, the Parks & Recreation Department facilitated 200 community partnerships that contributed $385,598 in-kind support and cash donations and a total of 31,938 volunteer hours. Based on the industry sector data, the volunteer hours are valued at $1,187,236 in savings for the City of Folsom.

Police Department Hiring - In 2025, the Police Department welcomed 16 new hires dedicated to the mission of public safety. The new hires included nine police officers (three seasoned laterals, and six recruits), three Dispatchers (one lateral, two entry level), one part-time crime analyst, two community service officers (CSOs), and one cadet. Each new member contributed to expanding support and specialized roles within the department.

Peace Officer Standards and Training (POST) – In 2025, Folsom Police Department personnel dedicated 7,926 hours to professional training, and every officer and dispatcher remained on track to meet the POST Continuing Professional Training requirements for the current cycle ending in 2026. Through attendance at POST-certified public safety courses, the Department secured approximately $7,500 in State reimbursement funds, reinforcing its commitment to fiscal responsibility while maintaining high training standards.

Additionally, several updates to the Racial and Identity Profiling Act (RIPA) reporting requirements took effect in 2025, resulting in additional training and increased documentation responsibilities for officers during proactive encounters. Despite the added

administrative demands, the Department successfully secured approximately $86,000 in State reimbursement funding to support RIPA compliance efforts.

Fire Department Response Statistics - In Fiscal Year 2025, the Folsom Fire Department responded to 10,140 emergency incidents, showcasing their commitment to public safety. These incidents included fires, medical emergencies, hazardous materials incidents, technical rescues, and vehicle accidents. The department provided critical pre-hospital care, contained fires, managed hazardous materials, and performed technical rescues. They also offered mutual aid to neighboring communities, highlighting their dedication and efficiency in protecting the community.

Fire Department Apprentice Training Program - In 2025, the Folsom Fire Department began utilizing California Firefighter Joint Apprenticeship Committee (Cal-Jac). This program allows Folsom Fire to earn financial reimbursement by registering apprentices and giving firefighters the training and experience required to be successful throughout their career. Partnering with Cal-Jac has opened up new training and learning opportunities for department members and has allowed the department to use earned funds for critical training needs.

2025 CPRS Award of Excellence Recipient – The City of Folsom Parks & Recreation Department was selected as a 2025 CPRS Award of Excellence recipient for its inaugural Annual Report in the Marketing & Communications category. As the department's first Annual Report, it established accountability while highlighting the people, programs, and places that define Folsom. The report aimed to show residents how parks and recreation supported health, wellness, connection, and community well-being, helping humanize public service and reinforce that these services are shaped by and for the community. This recognition reflected the collective work, collaboration, and pride our team brought to serving Folsom.

Building Permit Activity - In 2025, the Community Development Department issued a total of 5049 building permits. This included 429 single-family home permits (5 custom homes, 402 production homes, and 19 ADUs). Additionally, 3 multifamily permits were issued for 188 units, with ongoing construction at Vintage at Folsom Senior Living (136 units), Harrington Grove Affordable Housing (52 units). There were 2,389 permits for residential alterations and improvements, and 143 permits for residential additions or minor structures. The department also issued 3 new commercial building permits, including the Sutter Health Medical Office Building, ~100,000 sq. ft. three story medical office building.

Historic District Zoning Code Amendments – In 2025, the Community Development Department undertook revisions to Chapter 17.52: Historic District of the Folsom Municipal Code relating to design review, sign permit review, demolition review, and the review of accessory buildings. These modifications were intended to free up staff capacity for major

long-range projects, encourage proper permitting for small projects through reduced processing time and fees, maintain consistent design review standards for Director-level projects, improve public noticing for nearby and interested property owners, and eliminate confusion regarding entitlement expirations and extensions within the Historic District.

US-50/Empire Ranch Road Interchange. The Public Works Department advanced the US-50 / Empire Ranch Road Interchange Project by completing environmental review through a Supplemental Environmental Impact Report and Re-Evaluation Environmental Assessment, and Caltrans approved the Draft Project Report in January 2026. The project proposes a new interchange between East Bidwell Street and El Dorado Hills/Latrobe Road, featuring a four-lane overcrossing, roundabouts at the ramp intersections with Empire Ranch Road, full access to both eastbound and westbound Highway 50, and dedicated bicycle and pedestrian facilities. Following environmental clearance and pending funding authorization, the City is prepared to move the project into final design. This project will benefit the community by reducing traffic congestion, and improving safety of adjacent interchanges, ultimately enhancing local and regional circulation and transportation in Folsom and surrounding areas.

CITY OF
FOLSOM
DISTINCTIVE BY NATURE

City of Folsom
2025 General Plan Annual Report
Executive Summary

EXECUTIVE SUMMARY

The City of Folsom is pleased to present the General Plan Annual Progress Report for 2025. This report summarizes the City's significant efforts to update and implement the General Plan. Produced in March 2026 by the Community Development Department, the report highlights the collaboration of various City departments, led by the Planning Division.

The purpose of this General Plan Annual Progress Report (APR) is to inform the City Council and the residents of the City of Folsom (City) regarding the implementation status of the General Plan. In accordance with California Government Code Section 65400(a), cities and counties are required to "investigate and make recommendations to the legislative body regarding reasonable and practical means for implementing the general plan or element of the general plan, so that it will serve as an effective guide for orderly growth and development, preservation and conservation of open-space land and natural resources, and the efficient expenditure of public funds relating to the subjects addressed in the general plan." The APR is prepared and submitted to the City Council, Governor's Office of Planning and Research (OPR), and the California Department of Housing and Community Development by April 1st of each year. The APR addresses:

- The status of the General Plan and efforts in its implementation
- The City's efforts in meeting its share of the region's housing needs
- Local efforts to remove governmental constraints to the maintenance, improvement, and development of housing
- Significant milestones that support public safety, infrastructure, affordable housing, and community enrichment

LEGISLATIVE INFLUENCE ON GENERAL PLANS

Recent changes in California state law continue to reshape how cities and counties prepare and implement their general plans. Over the past few years, the State has taken a far more active role in regulating general plan requirements as well as local zoning and entitlement processes. The summary on the following pages highlights key areas where state policy is driving local planning decisions.



Environmental Initiatives

California's environmental framework has evolved significantly since the adoption of AB 32 (the Global Warming Solutions Act of 2006), which elevated statewide awareness of climate change and established programs to reduce greenhouse gas emissions. State policy now encourages alternative modes of transportation such as walking, bicycling, and transit use.

The passage of SB 379 (Climate Adaptation and Resiliency Strategies, 2015) further expanded these requirements by mandating that cities incorporate climate adaptation and resiliency strategies into the Safety Element of their general plans. In response, during the City's 2021 Housing Element Update, the City prepared a comprehensive Climate Adaptation and Resilience Report and added new Safety Element programs addressing wildfire risk, smoke impacts, and urban heat island effects. Senate Bill 1425 (Open Space Element Requirements, 2022) further extends these obligations by requiring cities and counties to update the Open Space Element of their general plans to incorporate equitable access to open space, rewilding, wildlife and habitat connectivity, and climate resilience.

In 2025, the State adopted several additional measures that further broadened its authority over local planning. Senate Bill 611 (Community Plans and CEQA Procedures, 2025) introduced new state-prescribed requirements for the development and environmental review of community plans, and Assembly Bill 2904 (Zoning Ordinance Notice Requirements, 2025), together with the 2025 CEQA Reform Package, established expanded public noticing standards and additional CEQA streamlining

provisions. Collectively, these actions influence how cities and counties prepare, update, and administer their general plans and related planning documents.

Housing Legislation and Local Implementation

Housing has been a major legislative focus since 2017, with dozens of new laws aimed at increasing housing production statewide. These laws streamline approvals, reduce local discretion, and incentivize the creation of new units to address California's long-standing housing shortage. To meet these requirements, the City has prioritized expanding its housing capacity by adopting new ordinances and amending its General Plan to accommodate up to 6,046 additional housing units in targeted areas near transit, employment centers, and services.

A key driver of these changes is the Housing Crisis Act (SB 330, 2019), which was enacted to accelerate housing development and protect existing housing stock. Under SB 330, local jurisdictions must identify all development requirements at the outset of the review process, rely exclusively on objective development and design standards, avoid reducing residential density or unit counts, and refrain from denying multifamily housing projects unless a clear threat to public health or safety exists. These requirements significantly limit the number of public hearings and streamline the entitlement process, ensuring that housing projects proceed more predictably and efficiently.

In alignment with these mandates, the City recently adopted the Folsom Objective Design and Development Standards (ODDS), which establish clear, measurable, and objective criteria for multifamily and mixed-use residential projects in targeted areas of the City. The ODDS provide applicants with greater certainty during project review, ensure consistency with SB 330 requirements, and support the City's broader efforts to facilitate housing production while maintaining high-quality design outcomes.

In 2025, the State enacted additional production-focused housing legislation that significantly expands CEQA streamlining tools and reinforces California's emphasis on accelerating infill housing and transit-oriented development. Senate Bill 79 (Affordable Housing on Transit-Rich Sites Act of 2025) establishes new height and density standards for multi-family housing near high-frequency transit, and the City is working closely with Assemblymember Hoover on a cleanup bill to ensure that Folsom's Historic District is protected from the intense development pressures SB 79 could generate near transit stops. Through the budget process, the Legislature also adopted Assembly Bill 130 (Infill Housing CEQA Streamlining Act of 2025), which

creates a statutory CEQA exemption for infill housing projects up to 20 acres, and Senate Bill 131 (Housing Element Rezoning CEQA Reform Act of 2025), which exempts rezonings required by Housing Elements and limits additional CEQA review for projects that narrowly fall short of qualifying for a full exemption—a provision commonly referred to as the "near-miss" rule.

For the City of Folsom, these legislative changes place significant new obligations on local governments, requiring the City to further streamline housing approvals, accommodate expanded infill and transit-oriented development, and adjust local planning practices to comply with increasingly prescriptive state mandates, all while working to preserve community character in sensitive areas such near established residential neighborhoods and in the Historic District.

2025 FISCAL REALIGNMENT



In addition to statewide legislative changes, the City's ability to implement the General Plan in 2025 was significantly shaped by major fiscal and organizational realignments. Facing a structural General Fund shortfall, the City Council approved a two-phase cost-saving strategy that streamlined operations across multiple departments, reduced ongoing personnel costs, and shifted certain functions to more sustainable funding sources. Phase 1 focused on restructuring public safety, administrative, and technology services, while Phase 2 reorganized Community Development, Parks and Recreation, Public Works, and Utilities to better match service delivery with available revenues. Together, these measures stabilized the City's fiscal outlook and positioned the city to continue advancing General Plan priorities—particularly in public safety, infrastructure, and community services—despite economic pressures.

These cost-saving strategies also prompted new approaches to funding projects and programs, leading to expanded public-private partnerships and the use of innovative financing models. As a result, the City maintained essential service levels, supported ongoing development activity, and continued to advance long-range planning goals within a more resilient and sustainable financial framework.

2025 MILESTONES

In 2025, the City of Folsom celebrated a number of milestones, highlighting its dedication to affordable housing, public safety, active transportation, infrastructure, and community enrichment.

In 2025, the City celebrated a major milestone with the completion of Folsom's first **Habitat for Humanity of Greater Sacramento** affordable homeownership community, constructed on former City-owned property in the Historic District. Nine families received the keys to their new homes, marking the first time an affordable homeownership opportunity of this kind has been realized in the city. Each family contributed 500 hours of sweat equity and secured long-term stability through a special 30-year, zero-percent-interest-equivalent mortgage. The homes include energy-efficient, all-electric systems, drought-tolerant landscaping, solar battery storage, and craftsman-style architecture that complements the Historic District. This milestone creates meaningful opportunities for local families to build stability and generational wealth. The project stands as a clear example of Folsom's commitment to expanding affordable homeownership opportunities in the community.



Newly Constructed Habitat for Humanity Homes



Street view and interior photo of the new Police Department Facility at 1 Natoma Street

To support Folsom's sustained growth and the increasing demand for public safety services, the City advanced several key initiatives to expand Police Department operations. A major step was the purchase of a permanent facility at **1 Natoma Street**, providing long-term stability, eliminating ongoing lease costs, and allowing the department to design the space to meet evolving service needs. The new building will house the Neighborhood Services Unit—including Traffic, School Resource Officers, the Homeless Outreach Team, Problem-Oriented Policing, and Animal Control—with additional space allocated for the Utilities Department.

The City also opened a new police records counter at **Fire Station 34**, improving accessibility and service delivery. Together, these investments enhance operational efficiency, preserve service quality, and position the City to meet the growing needs of the Folsom Plan Area and the broader community.

In response to the growing fentanyl epidemic and growing community concerns, the Folsom Police Department's Special Investigations Unit led **Operation Folsom Blues 3.0**, a historic multi-agency enforcement effort that resulted in 146 arrests across Northern California. The operation coordinated law enforcement resources from eight counties and multiple federal agencies to disrupt fentanyl trafficking networks and target online drug sales. This collaborative effort represented the largest operation in Folsom Police Department history and demonstrated the department's leadership in regional efforts to combat the fentanyl crisis impacting our communities.



Aerial photo of Kids Play/Castle Park Playground

In October 2025, the final design for the 2.1-acre Kids Play/Castle Park Design was unveiled. At that time, the City Council unanimously approved renaming Folsom Kids Play Park to **Castle Park**, formally adopting the long-standing community nickname and authorizing the full reconstruction of the aging wooden playground, scheduled to begin in early 2026.

Folsom Parks & Recreation is leading the project to modernize the facility, ensuring compliance with current safety and accessibility standards while preserving the iconic character of the castle-themed structure. The project is supported through a combination of City funding, dedicated park improvement allocations, community-generated contributions, and community volunteers to assist with the work.

The Folsom Parks and Recreation Department began construction on the **Mangini Ranch Trails Project** in September 2025, adding approximately 2.5 miles of new Class I trails within the development. The project includes a pedestrian- and bicycle-activated traffic signal to improve safety and connectivity. Once complete, the expanded trail network will provide safer, more accessible, and better-connected recreation for the community.



Photo of bear sitting up by a tree at the zoo

The Folsom City Zoo Sanctuary welcomed two rescued bears in 2025: Herbie, a North American black bear, arrived in March, and Matilda, a Eurasian brown bear, followed in May. Working with Fish and Wildlife, the Zoo Sanctuary provided both bears a safe, permanent home after they were removed from a difficult situation. Visitors now enjoy watching them play and wrestle, and the pair serve as important ambassadors for their species. Their arrival also enhances educational opportunities for volunteer docents, who help the public learn about wildlife conservation and responsible stewardship.

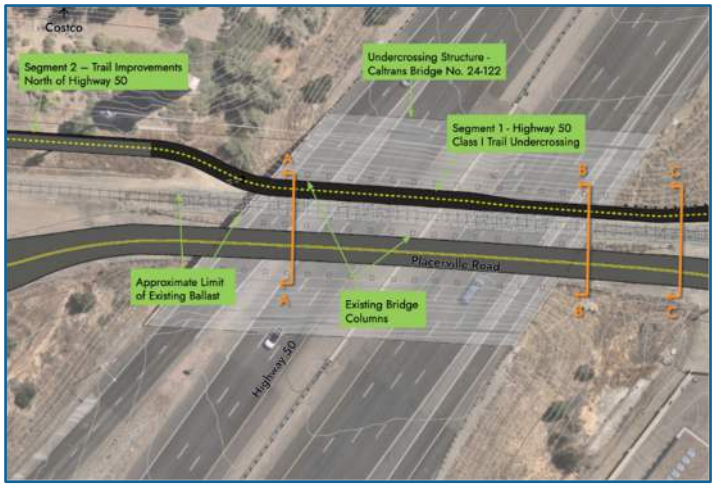


Exhibit showing the alignment of the Highway 50 Undercrossing

Additionally, the City of Folsom advanced a major trail connection in December 2025 by approving a design contract to link Folsom Ranch with the city's central trail network for the first time. The new **Highway 50 Undercrossing** will create a continuous north–south route, closing one of the region's largest trail gaps and improving access for people walking and biking. The project will connect directly to existing Class I trails along Placerville Road, enhancing regional mobility and recreational access. Total construction is estimated at $2.2 million and is partially funded through an active transportation grant.

In 2025, the City renamed the Environmental and Water Resources Department back to the **Utilities Department**, reaffirming its core service responsibilities, including water, wastewater, and solid waste management for Folsom residents.


Lake Natoma Rainbow Bridge with American Flag

A significant accomplishment for the department in 2025 was the completion of the **Folsom Water Vision**, a 50-year strategic plan confirming the City's strong water rights and long-term supply reliability. Developed with extensive input from regional partners, stakeholders, and the community, the plan outlines strategies to diversify water sources, strengthen infrastructure, and build system redundancy to support Folsom's future needs.



Photo of Type 1 ambulances lined up side by side inside the Fire Station

Finally, The Folsom Fire Department also achieved significant progress in its ongoing fleet modernization program, ensuring firefighters have reliable, state-of-the-art equipment to serve the community. Between May and July 2025, the department accepted delivery of five new Type 1 ambulances. Three units were immediately placed into service as first-out apparatus, while two were added to the reserve fleet. These additions enhance operational readiness and ensure consistent delivery of emergency medical services.

In spring 2025, the department also received its second Pierce Tractor-Drawn Aerial (TDA) truck, now operating as Truck 34. The older truck has been moved to reserve status, marking a historic first for the department: maintaining a fully equivalent reserve truck company. This reserve apparatus is essential for sustaining emergency response capabilities when the primary unit is undergoing maintenance or repair.



Photo of TDA Truck in front of City Hall

All these initiatives reflect the City's commitment to improving the quality of life for its residents and addressing critical community needs.

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Land Use Element				
LU-1	**Update the Zoning Ordinance** Develop a priority list for how sections of the Folsom Zoning Ordinance and applicable guidelines will be updated consistent with the General Plan. The City shall review and update the Folsom Zoning Ordinance and applicable guidelines, consistent with the policies and diagrams of the General Plan. The update shall include developing appropriate standards to encourage mixed use within the East Bidwell Overlay area and transit-oriented development around light rail stations, including restrictions on automobile-oriented uses within one-quarter mile of light rail stations. The City shall review and update the Historic District Design and Development Guidelines.	2018-2020/ Ongoing	The primary goals of the zoning ordinance update include the following: Implement 2035 General Plan land use policies; ensure consistency with State and federal law; be intuitive, graphic, and user-friendly; create a transparent, predictable, and consistent process; promote high quality design; respond to community concerns; promote infill, mixed-use, and transit-oriented development in Transit Priority Areas and mixed-use overlay areas; and standardize and simplify development review. The comprehensive Zoning Code Update is scheduled for completion in late fall 2026. As part of this effort, the City completed a Targeted Mixed-Use and Multi-Family Housing Study in 2022, which directly informed the development of the Objective Development and Design Standards (ODDS). Drawing on the study's recommendations—particularly for the East Bidwell Street Mixed-Use Corridor, areas surrounding the city's light rail stations, and the Folsom Plan Area Town Center—the City adopted the ODDS in 2025 as an appendix to the Folsom Municipal Code, Title 17 – Zoning. These standards provide clear, objective requirements for the design and development of multi-unit residential and residential mixed-use projects within designated areas of the city.	**CDD**
LU-2	**Vacant and Underutilized Sites** Develop and maintain a citywide database of vacant and underutilized sites to monitor the city's growth and change. The City shall prepare an annual report to the Planning Commission and City Council on the number of vacant sites and underutilized sites that were developed during the previous year.	2018-2020/ Annual	The Community Development Department has developed a citywide database of vacant and underutilized sites in the city, for both commercial and residentially zoned land. Bi-annually, the Community Development Department gives a detailed and comprehensive presentation to the City Council on development activity in the Folsom Plan Area.	**CDD** IS **(Supporting Dept.)**

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LU-3	**Corporation Yard Special Study** Develop and adopt a study of the current City of Folsom corporation yard to determine appropriate uses and projects after the City relocates the corporation yard.	2021-2025	As part of the 2024 River District Vision Plan, a general land use conceptual plan was developed for the City-owned Corporation Yard. The plan includes five land use categories (park, commercial, artisan/marketplace, entertainment, and residential) that represent the community's vision, while preserving future site planning efforts.	CDD
LU-4	**Property Owner Outreach on Overlay Designations** Reach out to property owners within the East Bidwell Mixed Use Overlay and Transit-Oriented Development Overlay areas to explain the options available to property owners and developers in this area, and provide technical assistance, as appropriate, to facilitate development within these areas.	2018-2020/ Ongoing	The Community Development Department launched a property owner outreach effort in March 2019 as part of the zoning code update process to educate property owners about the East Bidwell Street Mixed-use and light rail TOD overlay areas. In 2020, additional outreach efforts were conducted as part of the 2021-2029 Housing Element update process. The outreach continued in 2022 with an emphasis on property owners in the East Bidwell Street Mixed-use Overlay area and Sacramento Regional Transit as part of the Targeted Mixed-Use and Multi-Family Housing Study. In addition to these efforts, the 2022 Urban Land Institute Attainable Housing initiative focused on the East Bidwell Street Commercial Corridor within the Central Business District. And in 2024, an advisory committee, including Central Business District property owners and other stakeholders, was formed to assist in developing the Central Business District Vision Plan, which was adopted by the City Council on November 5, 2024.	CDD
LU-5	**River District Master Plan** Prepare a River District Master Plan for Folsom's riverfront area that is based on widespread community engagement as well as coordination with the California Department of Parks and Recreation.	2018-2020/ 2021-2025	On November 23, 2024, the City Council adopted the River District Vision Plan to establish an achievable vision, shape future growth, and implement an achievable action plan that will inspire future private redevelopment and incentivize public improvements	CDD

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			that reflect the community's values and vision for the River District. Additionally, the Vision Plan provides a framework to achieve mutual shared interests and benefits that respect the shared goals and values of the City of Folsom, State Parks, community members, and local Native American tribes.	
LU-6	**Adopt Green Building** Encourage new residential and non-residential construction projects to adopt and incorporate green building features included in the CALGreen Tier 1 checklist in project designs; and, encourage projects to seek LEED rating and certification that would meet equivalent CALGreen Tier 1 standards or better. Consider future amendments to City code to adopt CALGreen Tier 1 requirements consistent with State building code. For projects subject to CEQA seeking to streamline GHG analysis consistent with the General Plan, CALGreen Tier 1 compliance would be required.	Ongoing	In January 2026, the City of Folsom adopted the 2025 California Green Code (CALGreen) at the Mandatory level. The city encourages new construction projects to incorporate green building features. In 2018, the Community Development Department created a GHG Reduction Strategy Consistency Checklist. This checklist is required for projects subject to CEQA review and streamlines GHG analysis. It includes measures that must be implemented on a project-by-project basis to achieve the emissions targets specified in the General Plan, ensuring consistency with the plan's GHG reduction goals.	**CDD**
LU-7	**Encourage Zero Net Energy** Encourage Zero Net Energy (ZNE) building design for new residential and non-residential construction projects. Consider future amendments to City code to adopt ZNE requirements consistent with the State building code. For projects subject to CEQA seeking to streamline GHG analysis consistent with the general plan, achievement of ZNE would be required consistent with provisions in the State building code under California Code of Regulations, Title 24, Part 6.	Ongoing	In January of 2026, the City of Folsom adopted the 2025 California Energy Code which incorporated the State of California's energy efficiency goal to have 100% of new homes in California achieve ZNE. In addition, the 2025 cycle of the California Energy Code stepped up energy efficiency of commercial buildings and has targeted ZNE for commercial construction in 2030.	**CDD**
Mobility Element				
M-1	**Transportation Demand Management** Adopt a citywide Transportation Demand Management (TDM) program that encourages residents to reduce the number	2021-2025	No action taken in 2024. The Public Works Department is developing a Memorandum of Understanding between the City of Folsom and the 50 Corridor Transportation	**CDD** **Public Works**

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	of trips taken with single-occupancy vehicles. The program shall be designed to achieve an overall 15 percent vehicle mile traveled (VMT) reduction over 2014 levels and a 20 percent reduction in City-employee commute VMT. The City shall coordinate with employers to develop a menu of incentives and encourage participation in TDM programs.		Management Association (50TMA) for the TMA to provide TDM services to the Folsom Ranch Specific Plan Area; this MOU could be modified to make the TMA's services citywide.	**(Supporting Depart.)**
M-2	**Intelligent Transportation Systems (ITS) Master Plan** Adopt and periodically update an ITS Master Plan to prioritize the deployment of technology designed to maximize the efficiency of the City's traffic signal systems. Implement the ITS Master Plan that may include the following: • Installing closed-circuit television (CCTV) cameras at designated traffic signals as defined in the ITS Master Plan. • Collaborating with neighboring jurisdictions to develop ITS standards and specifications; participate in the Highway 50 Fiberoptic Interconnection Group (50-FIG). • Deploying Dynamic Message Signs (DMS) at major decision points and key traveler information locations. • Developing and maintain a Traffic Operations Center to facilitate the sharing of traffic information between City staff, the public, and neighboring agencies. • Creating an ITS Operations and Maintenance Plan, including steps for replacing legacy equipment and systems	2026-2040	In 2025 the Public Works Department completed the design phase and is anticipated to complete construction for the ITS Master Plan Implementation Project. The project is funded partially by a SACOG Maintenance and Modernization grant and will include expansion of the City's fiber optic network to connect nearly all the City's traffic signals to the operations center(s), installation of CCTV at every signalized intersection for traffic monitoring and management. Future phases will include deploying Dynamic Message Signs (DMS) and other necessary upgrades to the system per the ITS Master Plan and SMART Region Sacramento. The Public Works Department continues to work with the Police Department to allow dispatch live access to the CCTV network. Folsom Police Department dispatchers utilize the CCTV network during calls for service. This enables patrol officers to modify their response to calls and aid in the apprehension of fleeing criminals. In addition, the Police Department actively partners with Traffic Engineering personnel during special events to coordinate traffic signals thereby reducing traffic congestion during events.	**Public Works** **IS (Supporting Depart.)**
M-3	**Electric Vehicle Charge Stations in Public Places**	2021-2025	In 2023, the City engaged with Tesla to discuss an opportunity to add 12 to 20 level-2	**CDD**

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	Develop and implement a citywide strategy to install electric vehicle charging stations in public places where people shop, dine, recreate, and gather.		Tesla charges to the parking garage in the Historic District; however, Tesla the lease agreement could not be finalized by Tesla.	**Public Works (Supporting Depart.)**
M-4	**Electric Vehicle Charge Stations at City Facilities** Explore options to install electric vehicle quick charge stations at City facilities.	2021-2025	In 2022, the Municipal Landscape Services and Parks and Recreation Department Maintenance Shops both installed Class II EV chargers at their respective facilities. In 2023, the Public Works Department began the process of installing an electric vehicle charging station at the Corporation Yard. In 2025, Utilities installed one Level 2 charger at the water treatment plant (208 volts, 50 amps)	**Public Works** **P & R** **(Supporting Depart.)**
M-5	**Active Transportation Plan** Review and update the Active Transportation Plan every five years to ensure it remains current and continues to provide sound guidance in creating bicycle and pedestrian links between Folsom's destinations.	2021-2025/ 2026-2040	The Active Transportation Plan (ATP) was adopted in June of 2022 and is scheduled to be updated in 2027.	**P & R** **CDD** **Public Works (Supporting Depart.)**
M-6	**Bicycle Safety Education** Continue to implement a bicycle-safety education program for cyclists and motorists.	Ongoing	The City proactively continues its efforts to enhance safety and education for cyclists and pedestrians in the community. In 2020, the Parks and Recreation Department launched a video series on trail etiquette and included trail etiquette articles in the City's e-newsletters and printed newsletters. In 2023, the Parks & Recreation Department introduced "Safe Street Cycling" classes and updated the Folsom Trails and Bikeways map to include new trails and safety information.	**P & R** **Public Works** **Police Department (Supporting Depart.)**

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Action No.	Implementation Action	Timeframe	Status of Implementation	Responsible Dept./Support Dept.
			In 2025, the Police Department received a STEP grant for traffic education and enforcement operations. In 2025 and 2026, Traffic and School Officers used directed enforcement operations to target bicycle safety concerns in the community.	
M-7	**Bicycle and Pedestrian Improvements** Identify regional, State, and Federal funding sources to support bicycle and pedestrian facilities and programs to improve roadways and intersections by 2035. Actions include: • Require bicycle and pedestrian improvements as conditions of approval for new development on roadways and intersections serving the project. Improvements may include, but are not limited to on-street bike lanes, traffic calming improvements such as marked crosswalks, raised intersections, median islands, tight corner radii, roundabouts, on-street parking, planter strips with street trees, chicanes, chokers, any other improvement that focuses on reducing traffic speeds and increasing bicycle and pedestrian safety. *For projects subject to CEQA seeking to streamline GHG analysis consistent with the General Plan, incorporation of applicable bicycle and pedestrian improvements into project designs or conditions of approval would be required.*	Ongoing	The City continues to require as conditions of approval for new development projects, bicycle and pedestrian improvements on roadways and at intersections serving the projects. In 2023: • Trail lift repairs were completed in Broadstone 1, 2 & 4, and American River Canyon North. • A feasibility study for a Folsom Boulevard Bicycle and Pedestrian Overcrossing near the Glenn Light Rail Station was completed. • Sidewalks in Council District 2 were inspected for uplifts and all necessary repairs were made. In 2024: • A trail maintenance plan was created to address 411 trail lifts. • Sidewalks in Council District 4 were inspected for uplifts, and repair work was scheduled. In 2025: • Staff worked with Toll Brothers to construct 1.5 miles of trail improvements as part of the Regency	**P & R** **Public Works** **CDD (Supporting Depart.)**

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	• Based on the most recent citywide inventory of roadways and pedestrian/bicycle facilities, identify areas of greatest need, to focus improvements on first. Areas to prioritize include roadways or intersections with a lack of safety features, street where disruption in sidewalks or bicycle lanes occurs, areas of highest vehicle traffic near commercial centers and transit facilities, where increased use of pedestrian/bicycle facilities would be most used.		Development Project. Construction will be completed in 2026. • The City began construction on the Mangini Ranch Trails Project to construct 2.3 miles of trails throughout the development. Construction will be completed in 2026. • Public Works restriped Blue Ravine Road from Oak Avenue to School Street to have buffered bike lanes increasing bicycle safety and promoting multimodal transportation options. • Public Works entered into contract to complete preliminary engineering for the Riley Street Pedestrian Improvements and Signal Operations Project.	
M-8	**Safe Routes to School** Coordinate with the Folsom Cordova Unified School District to pursue Safe Routes to School grants to fund programs and projects that ensure Folsom children can walk or bike to school safely.	Ongoing	In 2023, Public Works staff submitted a Highway Safety Improvement Program (HSIP) grant including elements that would be previously submitted to the Safe Routes to School Program. In 2024, sidewalks along Savannah Parkway and Old Ranch Way were installed to provide safe routes from the neighborhood to Alder Creek Elementary School, and a mid-block crossing was installed on Savannah Parkway to provide additional connectivity to Alder Creek Elementary. In 2025, construction began on the Mangini Ranch Trails Project which includes a pedestrian signal crossing Savannah Parkway near Alder Creek Elementary School to provide safer pedestrian access. Public Works launched a program to collaborate with FCUSD staff among Folsom schools where school staff provided feedback for	**Public Works P & R** **CDD (Supporting Depart.)**

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			potential improvements along school frontage for future projects.	
M-9	**Capital Southeast Connector** Coordinate with other members of the Capital Southeast Connector Joint Powers Authority (JPA) to ensure the connector is constructed. The City shall continue to assign a Folsom representative to the JPA board.	Ongoing	City staff continue to take the lead in managing the construction of Folsom's segment of the Connector. In 2022, the Public Works Department completed construction of Connector Segment D3a (Prairie City Road to East Bidwell Street). In 2023, the Public Works Department completed the Scott Road Extension Project to tie Scott Road to the Prairie City Road/White Rock Road traffic signal along the future corporation yard. The Class 1 trail planned alongside the future Connector Segment D3b (running along East Bidwell Street toward El Dorado County) officially entered **preliminary engineering and environmental review in 2024**, and the project schedule currently targets **construction completion in 2026**. This aligns with regional trail expansion efforts in both Folsom and El Dorado County.	**Public Works** **CDD (Supporting Depart.)**
M-10	**Parking Standards** Review and update its parking standards as necessary to reduce the amount of land devoted to parking and encourage shared parking arrangements, particularly in mixed-use and transit-oriented developments.	2018-2020	Complete - In 2025, the City adopted ODDS for targeted areas, allowing reduced parking requirements along the East Bidwell Street Mixed-Use Corridor and within TOD overlay zones when projects include measures such as shared parking, transit pass programs, enhanced bicycle facilities, or a parking study demonstrating lower demand.	**CDD**
M-11	**Commercial Truck Routes** Review and update its commercial truck routes map to ensure it meets the economic needs of the community and includes STAA routes.	2018-2020	In 2021, the Folsom Police Officers worked to ensure the STAA routes were followed by commercial trucks. These enforcement efforts helped to reduce congestion, abate noise, and protect city roadways from disrepair caused by the heavy trucks.	**Public Works** **CDD (Supporting Depart.)**

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Action No.	Implementation Action	Timeframe	Status of Implementation	Responsible Dept./Support Dept.
M-12	**Quarry Truck Management Plan** Maintain and implement a Quarry Truck Management Plan.	Annual	In March 2024, the Public Works Department executed the Quarry Truck Management Plan and Memorandum of Understanding with Sacramento County. 2025 – No changes (Staff anticipates changes for 2026).	**Public Works** **CDD (Supporting Depart.)**
M-13	**Local Road Safety Plan** Adopt a Local Road Safety Plan, and regularly update it to include current traffic collision data.	2021-2025	The Public Works Department updated the Local Road Safety Plan to incorporate new crash data through 2023 and will use the outcomes from this document to pursue traffic safety grant funding.	**Public Works** **CDD**
Economic Element				
EP-1	**Industry Cluster Analysis** Coordinate with the Folsom Chamber of Commerce to conduct an analysis of the industry clusters that exist in Folsom and the emerging or potential clusters in Folsom.	2018-2020	In 2023, the City Council directed staff to seek the assistance of an economic development consultant to develop an economic development action plan for Council consideration over the next three years. In 2024,as part of the planning effort, the consultant provided a report, including demographic, real estate, and economic analyses. There are plans for exploring an industry cluster analysis in partnership with the Greater Sacramento Economic Council (GSEC) and Choose Folsom in FY 2026-27.	**City Manager** **CDD (Supporting Depart.)**
EP-2	**Customer Service Survey** Develop and implement a customer service survey to better understand the customer service relationship between the City and business community.	2018-2020	In 2022, the City conducted the "Folsom Listens" community survey to determine priorities for essential city services. A community survey is proposed in the FY 2026-27 budget. The City Manager has identified improving customer service as a key priority area.	**City Manager**
EP-3	**Folsom Accelerated Small Tenant Improvement Review (FASTIR)** Continue to maintain and implement a program to help tenants obtain building permits in a timely manner, with a goal of providing building permits within one to two days.	2018-2020	The FASTIR program, launched in July 2010, was designed to support local small businesses. In 2024, the program underwent significant changes to incorporate new electronic processes. FASTIR reviews, which incur no additional fees, are now completed within five business days. During the review, City Staff work closely with applicants, requesting	**CDD**

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			additional items as needed to expedite approval. In 2025 , the City issued construction valuations of $1.1 MIL through the FASTIR program.	
EP-4	**Inventory of Developable Sites** Develop and maintain an inventory of developable sites to encourage the development of key new industries.	Ongoing	The Community Development Department has developed a citywide database of vacant and underutilized land and broken it into separate categories for commercial and residential land.	**CDD** **IS (Supporting Depart.)**
EP-5	**Folsom Tourism Bureau** Coordinate with the Folsom Tourism Bureau on strategies to attract visitors to Folsom. The City shall invite representatives from the Folsom Tourism Bureau to regularly brief the Folsom City Council on programs and strategies.	Ongoing	The City coordinates regularly with the Folsom Tourism Bureau, the Folsom Historic District Association, and the History District Marketing Coalition on partnership opportunities to attract visitors to Folsom. Ongoing initiatives include a shop/support local campaign, a joint social media tourism marketing campaign, an economic development website, May is Bike Month cycling events, Historic District marketing efforts, Johnny Cash events, a citywide tourism street banner program, and other marketing efforts. Other projects have included a New Resident Guide and a New Business Guide. Both publications showcase Folsom's tourism assets. In 2024, the Parks and Recreation Department updated the Folsom Trails Map to include the Folsom Plan Area.	**City Manager** **CDD** **P & R** **(Supporting Depart.)**
Natural and Cultural Element				
NCR-1	**Urban Forest Plan** Develop and maintain an Urban Forest Plan.	2021-2025	No action taken in 2025.	**CDD**
NCR-2	**Maintain GHG Emissions Inventory** Review and update the City's GHG emissions inventory for municipal and communitywide GHG emissions every five years at a minimum.	2021-2025/ 2026-2040	No action taken in 2025.	**CDD**
NCR-3	**Creek Week** Sponsor a citywide volunteer creek cleanup day during "Creek Week."	Annual	In 2024, the City rebranded the previous Creek Week cleanup into a broader Earth Day	**Parks and Rec**

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Action No.	Implementation Action	Timeframe	Status of Implementation	Responsible Dept./Support Dept.
			event combining Creek Week, Trails Day, Arbor Day, and Earth Day into one celebration. In 2025, the City held the second annual Earth Day event on April 26, 2025. The event included numerous volunteer projects consisting of creek cleanup, trail cleanup, tree planting, and zoo beautification projects in the morning. In the afternoon, an Earth Day celebration was held at Prospector Park where the City received congressional recognition from Congressman Kevin Kiley for ongoing efforts to promote sustainability.	**Public Works**
NCR-4	**Cultural Resources Inventory** Maintain and implement a cultural resource inventory to identify, evaluate, register, and protect Folsom's cultural resources.	Ongoing	The City continues to maintain and implement a cultural resource inventory to protect Folsom's cultural resources. In 2022, the Historic District Commission approved the **Folsom State Prison** for listing on the City of Folsom Cultural Resource Inventory. In 2022, the City of Folsom accepted a declaration of covenants and restrictions in the Folsom Plan Area White Rock Springs Ranch neighborhood that encompasses the white rocks of White Rock Road as well as interpretive signage around the homestead that previously occupied that area. In 2023/2024, additional open space/conservation areas preserving cultural resources of the Shingle Springs Band of Miwok, were accepted in the Folsom Plan Area.	**CDD** **P & R (Supporting Depart.)**
NCR-5			The City continues to maintain and implement the Historic Preservation Master Plan. In 2022, a Historic Building Assessment was completed for the city-owned Depot Building	**CDD**

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			in the Historic District to address existing and future maintenance needs.	
NCR-6	**Lighting Design Standards** Establish consistent lighting standards for outdoor lighting of city development to reduce high-intensity nighttime lighting and glare. These standards shall be consistent with the Folsom Plan Area Specific Plan Community Design Guidelines. Additional standards shall be considered, including the use of automatic shutoffs or motion sensors for lighting features to further reduce excess nighttime light. To reduce impacts associated with light and glare, the City will require the following lighting standards: • Shield or screen lighting fixtures to direct the light downward and prevent light spill on adjacent properties. • Place and shield or screen flood and area lighting needed for construction activities and/or security so as not to disturb adjacent residential areas and passing motorists. • For public street, building, parking, and landscape lighting in residential neighborhoods, prohibit the use of light fixtures that are of unusually high intensity or brightness (e.g., harsh mercury vapor, low-pressure sodium, or fluorescent bulbs) or that blink or flash. For public parks and sports facilities, the City will use the best light and glare control technology	2021-2025	The Parks and Recreation Department continues to implement outdoor lighting standards for park facilities. The Parks and Recreation Department has developed outdoor sports field lighting system standards that require high quality on-field performance, environmental sensitivity to the surrounding area, energy efficiency, spill and glare control and field management solutions including remote monitoring and management of sports field lighting. In addition, the Parks and Recreation Department has developed lighting standards for park facilities, including parking-lot lighting. All lighting systems are required to be LED, capable of going into energy conservation mode (reduced power use) and include spill and glare control. In 2024, Light Standards were implemented in the newest park in the Folsom Plan Area, Prospector Park. In addition, Lighting and Landscape Districts are systemically replacing street light fixtures with modern LED technology as funding allows.	**CDD** **P & R (Supporting Depart.)**

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NCR-6 ***Cont.***	feasible, along with sensitive site design. Use appropriate building materials (such as low-glare glass, low-glare building glaze or finish, neutral, earth-toned colored paint, and roofing materials), shielded or screened lighting, and appropriate signage in the office/commercial areas to prevent light and glare from adversely affecting motorists on nearby roadways.			
NCR-7	**Management of Inadvertently Discovered Cultural Resources** Develop a program for the management of inadvertently discovered cultural resources. The program will consist of, but will not necessarily be limited to the following standards: The City will require, through permit or tentative map conditions or contractual obligations, that in the event of any inadvertent discovery of archaeological resources, all such finds will be subject to PRC 21083.2 and CEQA Guidelines 15064.5. Procedures for inadvertent discovery are listed below. In the event of the inadvertent discovery of previously unknown archaeological sites during excavation or construction, all construction affecting the site shall cease and the contractor shall contact the City. • All work within 100 feet of the find will be halted until a professional archaeologist can evaluate the significance of the find in accordance with NRHP and CRHR criteria. If any find is determined to be significant by the archaeologist, representatives of the City will meet with the archaeologist to determine the appropriate course of	2018-2020	The Community Development Department requires (as a condition of approval for tentative maps) that projects conduct construction worker awareness training, conduct on-site monitoring if required, stop work if cultural resources are discovered, assess the significance of the find, and perform treatment or avoidance as required. No cultural resources were inadvertently discovered during any City construction or maintenance activities in 2025.	**CDD** **P & R (Supporting Depart.)**

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	action. If necessary, a Treatment Plan will be prepared by an archeologist, outlining recovery of the resource, analysis, and reporting of the find. The Treatment Plan will be submitted to the City for review and approval prior to resuming construction.			
NCR-8	**Management of Paleontological Resources** Develop a program for the management of paleontological resources. The program will consist of, but will not necessarily be limited to, the following standards and requirements: Prior to approval of a discretionary project, it shall be determined through literature review and records research, the paleontological sensitivity of the geologic units affected by the project. If paleontological resources may be present, conditions will be added to the project approval to monitor for and salvage paleontological resources during ground-disturbing activities.	2018-2020	The Community Development Department requires (as a condition of approval for tentative maps) that projects conduct construction worker awareness training, stop work if paleontological resources are discovered, assess the significance of the find, and prepare and implement a recovery plan as required. No paleontological resources were discovered through any City construction projects or maintenance activities in 2025.	**CDD** **P & R (Supporting Depart.)**
NCR-9	**Management of Tribal Cultural Resources** Should any indications of possible tribal cultural resources (TCRs), such as cultural features, unusual amounts of bone or shell, or cultural belongings be encountered during any construction activities, work shall be suspended in the vicinity of the find and the appropriate oversight agency(ies) shall be notified immediately. The appropriate oversight agency(ies) shall retain a tribal representative or Tribal Historic Preservation Officer (THPO) who shall assess the significance of the find by evaluating the resource to determine if it is a TCR as defined in Section 21074 of the Public Resources Code. If the resource is a TCR as defined in state law, and it would be subject to disturbance or destruction, the City shall consult with the THPO or their designee to determine the	Ongoing	The Community Development Department requires, as a condition of approval for tentative maps, that projects provide construction worker awareness training, conduct on-site monitoring when necessary, halt work if Tribal Cultural Resources (TCR) are encountered, and consult with a tribal representative to determine appropriate treatment before resuming construction activities. No TCRs were discovered through any City construction projects or maintenance activities in 2025.	**CDD** **P & R (Supporting Depart.)**

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	appropriate treatment before resuming construction activities at the TCR.			
Public Facilities and Services Element				
PFS-1	**Capital Improvement Plan** Update the Capital Improvement Plan (CIP) biannually to ensure the implementation and adequacy of the plan.	2018-2020/ 2021-2025/ 2026-2040	The City's Capital Improvement Plan was updated in conjunction with the annual FY 2025-26 Budgeting process. In 2025, Utilities completed the Ashland Water Rehabilitation Project No. 1, completed construction of the Phase 2A waterline, continued construction on the Tower Tank Rehabilitation Project, began construction on the Water System Flow Control Upgrades Project, and began construction on the Basin 4 – Phase 1 Sewer Project. In 2025, the Parks & Recreation Department began utilizing EasyCIP software to develop and manage the department's CIP.	**Public Works** **Finance** **P & R** Utilities **(All Departments are supporting)**
PFS-2	**Arts and Culture Master Plan** Review and update an Arts and Culture Master Plan every five years. As part of the Plan, prepare guidelines for plaques, signs, and other displays in public spaces to increase awareness of such cultural and historic sites and events.	2018-2020/ 2021-2025/ 2026-2040	The Arts and Culture Master Plan was updated and approved on March 8, 2018. The master plan determines the vision, value, and goals in providing art and cultural services to the city. The master plan is on a schedule to update every 10 years with the next update to occur prior to 2028.	**P & R** **CDD (Supporting Depart.)**
PFS-3	**Public Art Guidelines** Review and update every five years guidelines regarding permanent artwork in public spaces.	2018-2020/ 2021-2025/ 2026-2040	The Parks and Recreation Department currently has public art guidelines for all proposed permanent and temporary artwork in public spaces in the city. The City Council approved these guidelines with Resolution No. 7479. In 2004. These guidelines were reviewed by the Arts & Culture Commission in 2018 with no amendments made to the guidelines. The guidelines were reviewed and approved by the Arts & Culture Commission again on September 8, 2022.	**P & R** **CDD (Supporting Depart.)**

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PFS-4	**Water Master Plan** Continue to review and update the City's Water Master Plan at least every five years consistent with the land use patterns and densities/intensities provided for in the General Plan.	2021-2025/ 2026-2040	The Water Master Plan was updated in 2017 and approved by City Council on November 11, 2017 by Resolution No. 10028. Utilities will issue a Request for Proposal in March 2026 for this work.	**Utilities** **Public Works (Supporting Depart.)**
PFS-5	**Urban Water Management Plan** Review and update the Urban Water Management Plan at least every five years, as required by the Urban Water Management Planning Act.	2021-2025/ 2026-2040	The Urban Water Management Plan (UWMP) was updated in 2021 and approved by the City Council on June 8, 2021 by Resolution No. 10643. The next update is scheduled to be completed by July 1, 2026. In August 2025, Utilities issued a contract to complete this work.	**Utilities** **Public Works** **P & R** **(Supporting Depart.)**
PFS-6	**Water Management Programs** Maintain its water management programs, including its commercial water audits, large landscape irrigation audits, rebates, and education.	Ongoing	Audits In 2025, the Water Management Division completed 109 Audits (Water Wise House calls). Rebates and Education In 2025, the Water Management Division conducted 1,755 water waste interventions with 44 formal water waste citations; conducted 7 community outreach events, reaching about 2,300 people; and staff attended 25 educational events. In addition, rebates were issued for 98 high efficiency toilets, 18 turf replacements, and 16 irrigation efficiency upgrades. Also, in 2025, direct purchase programs accounted for 47 Rachio Wi-Fi Irrigation controllers and 81 Flume flow measuring devices installed. In 2023 and 2024, the Parks and Recreation Department installed a total of 13 new centralized irrigation controllers with master valves and flow sensors. These systems can automatically shut down operations during a waterline break, potentially saving thousands of gallons of water.	**Utilities** **P & R** **(Supporting Depart.)**

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PFS-6 *Cont.*			In 2025, the Parks and Recreation Department installed a total of 10 new centralized irrigation controllers with master valves and flow sensors. These upgraded systems are designed to automatically shut down operations during a waterline break, potentially saving thousands of gallons of water.	
PFS-7	**Sanitary Sewer Management Plan** Review and update Sanitary Sewer Management Plan at least every two years as required by State Water Resources Control Board's General Waste Discharge Requirement Order.	2018-2020/ 2021-2025/ 2026-2040	The Sanitary Sewer Management Plan was updated on July 8, 2025 by Resolution No. 11416. The next update will occur in July 2031.	**Utilities**
PFS-8	**Maintenance Permits** Obtain State and Federal permits for maintaining all floodways and detention basins and keep these facilities free of flood obstructions.	Ongoing	The City has an active Routine Maintenance Agreement (1600-2014-0197-R2) with California Department of Fish and Wildlife (CDFW) for the express purpose of conducting routine maintenance activities within the City of Folsom and its natural watercourses and tributaries, including detention basins. In 2025, Public Works staff carried out routine maintenance activities throughout the City's detention basins and creek corridors. These activities included removing invasive vegetation and clearing beaver dams and other obstructions from sections of Humbug Creek, Willow Creek, Alder Creek, and their associated tributaries. Additionally, the City obtained a beaver depredation permit from CDFW to further assist efforts to clear floodways from obstruction.	**Public Works**
PFS-9	**Fire Service Delivery Plan** Review and update every five years the Fire Service Delivery Plan to define the future fire protection service needs of the city.	Ongoing	The Fire Service Delivery Plan (now known as the "Fire Department Strategic Plan") was completed in 2020 and is posted on the City's website.	**Fire Department**

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			The 2025 scheduled updates have been delayed due to a leadership transition within the Fire Department.	
PFS-10	**City Energy Use Procedures** Develop energy use/plug load procedures for City facilities and engage employees in the implementation process.	Ongoing	In 2020, the city hired a new Facilities Supervisor and began exploring an HVAC Control System for City Hall and implementing appropriate load standards to be more efficient. This project was completed in 2024. In 2025, Parks & Recreation Department replaced HVAC Systems at the Senior and Arts Building, the Community Center and Kids Inc.	**P & R**
PFS-11	**Evaluate Automating Energy Use** Systematically evaluate effectiveness of existing systems to automate energy use and implement energy conservation measures such as automatic HVAC system shutdowns, additional room lighting sensors, automatic computer shutdowns, or any other identified energy reduction opportunities.	Ongoing	In 2021 the City received $550,000 in ARPA funding to replace and modernize the HVAC system at City Hall allowing for automating the energy use with improved software control systems. By 2023, design specifications for the City Hall HVAC Replacement Project were completed, and a contractor was selected. This project was completed in 2024.	**P & R**
PFS-12	**Evaluate Energy Use** Evaluate facilities energy use to identify key areas where energy upgrades are needed and consider lighting retrofits, building weatherization, and mechanical/HVAC upgrades	Ongoing	In 2023, facilities maintenance staff initiated the development of thermostat guidelines that are to be applied consistently throughout City Hall. These guidelines, along with the installation of new variable air volume (VAV) units, rooftop units, and controls should lead to energy savings of 8-10%. This project was completed in 2024.	**P & R**
PFS-13	**Streetlight Retrofit** Continue to retrofit streetlights with light-emitting diode (LED) fixtures for energy efficiency and reduced maintenance	Ongoing	The City continues to replace streetlights with high-efficiency LED retrofits. In 2022, the Municipal Landscape Services Division retrofitted approximately 150 streetlights from 100W HPS to 66W LED in various landscape and lighting districts. In addition,	**Public Works** **P & R**

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			the Public Works Department converted 90 streetlights to LED along major corridors and city-maintained neighborhoods. In 2024, the Public Works completed the full retrofitting of City-owned streetlights with energy efficient LED lighting. In 2025, the Parks & Recreation Department continued to assess and retrofit parking lot lights and streetlights as funding permits.	
PFS-14	**PFS-14. Energy Efficient Fleet** Continue purchasing alternative fuel/technology vehicles when replacing vehicles in existing fleet. Use high-performance renewable diesel in 100 percent of existing (2014) and future diesel on-road vehicles and convert entire on-road gasoline vehicles to electric by 2035	Ongoing	In 2021, the city received its first all-electric vehicle. One more was added in 2022, and seven in 2023. The Fleet Division is continuing to transition the light duty fleet to energy efficient alternatives. Utilities purchased one Ford Lightning ZEV in 2024. Use of renewable diesel fleet began in 2024. In 2025, the Utilities Division added two zero-emission vehicles to its fleet, and the Municipal Landscape Services Division also purchased two zero-emission vehicles.	**Public Works** **P & R** **CDD** **Utilities (Supporting Depart.)**
PFS-15	**Reduce VMT in City Operations** Take actions to reduce vehicle miles traveled related to city operations. Potential actions may include: • Install timer locks on all City owned restroom facilities – reducing the vehicle travel needed to manually lock/unlock these facilities. • Revise City Design Review process so employees only need to post a notice at the site once. Allow online credit card payments for certain CDD Permits - reducing applicant need to drive to City Hall.	Ongoing	The City of Folsom continues to take actions to reduce VMT related to city operations. In 2022, the Community Development Department launched its new electronic permitting and plan review system (ComDev). Together with ProjectDox—the plan review platform introduced in 2020—this system allows applicants to submit applications and plans electronically rather than printing and delivering them to City Hall. These improvements reduce vehicle miles traveled and lower both the cost and time associated with the development review process. In addition, Public Works Traffic Signal Maintenance continues to expand its remote	**Public Works** **CDD** **P & R** **(Supporting Depart.)**

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			monitoring system to allow for remote access to traffic signals in the event of calls for service. This enhancement allows Traffic Signal Technicians to access and manage traffic signals from anywhere in the City, eliminating the need to drive to specific locations for certain maintenance calls.	
PFS-16	**PACE Program** Continue to assist in implementing the Property Assessed Clean Energy (PACE) programs to facilitate energy conservation financing in Folsom.	2018-2020	The City of Folsom continues to assist in implementing Property Assessed Clean Energy (PACE) programs to facilitate energy conservation financing in Folsom. There are currently several PACE programs available to Folsom homeowners and businesses.	**CDD**
PFS-17	**Partnerships for Energy Conservation** Work with regional partners and local energy utilities (e.g., Sacramento Municipal Utility District [SMUD] and Pacific Gas & Electric Company [PG&E]) to promote, develop, maintain, and implement energy conservation and efficiency programs. These could include residential and commercial programs that provide rebates and financing for energy efficiency upgrades to existing homes and commercial buildings, SMUD's Greenergy and carbon off-set program, photovoltaic system retrofits, and other applicable programs.	Ongoing	The City of Folsom continues to work with regional partners and local energy utilities to promote, develop, and implement energy conservation and efficiency programs. Utilities partnered with SMUD in their PowerDirect program to reduce energy use at the City's water treatment plant during peak hours and received approximately $90,000 from SMUD in 2025. To date, this has yielded approximately $267,000 in rebates to the City's Water Fund.	**Public Works** **CDD** **P &R (Supporting Depart.)**
PFS-18	**Neighborhood Cleanup Program** Collect bulky waste (e.g., lumber, furniture, tires) from Folsom residents to maintain a clean, attractive city.	Ongoing	The City of Folsom continues to provide bulky waste collection to Folsom residents. In 2025, the Waste and Recycling Division completed over 11,000 pickups and collected over 1,700 tons of waste. The Division continued to recycle mattresses, appliances, scrap metal, tires and organic waste collected from this program.	**Utilities**
PFS-19	**Recycling Containers** Expand the number of recycling containers at City facilities and properties to	2018-2020	In early 2022 the Waste and Recycling Division successfully distributed organics containers to all City facilities. As of 2025, there	~~Public Works~~ **Utilities**

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	capture more recyclables that are currently going to the landfill.		have been no changes, and the containers distributed in 2022 remain in use.	
PFS-20	**Reduce Waste in City Facilities** Reduce waste diverted to the landfill by expanding the use of automatic hand dryers in bathrooms, as well as setting printer defaults to double-sided printing.	2018-2020	In 2024, the City continued implementing waste-reduction practices in alignment with the procurement policy revised in 2021. In 2025, the Waste and Recycling Division and the Water Conservation Division continued the practice, initiated in 2024, of using centralized office waste stations to reduce plastic bag use associated with servicing partially filled deskside containers. Additionally, the recycling standards adopted by Parks and Recreation in 2022—which require all new park facilities to include recycling infrastructure alongside solid waste receptacles—were implemented at Prospector Park in 2024. Previous waste-reduction efforts also include the Community Development Department's launch of the ProjectDox plan review system and the ComDev permitting system in 2022. These platforms support paperless plan submittal, payment, and permit issuance, significantly reducing the volume of printed materials and diverting substantial paper waste from landfills.	**Utilities** **P & R (Supporting Depart.)**
PFS-21	**M.O.W.E.R. Program** Provide education on composting and grass cycling to the public through the Minimizing Organic Waste with Education and Recycling (M.O.W.E.R.) program.	Ongoing	In 2025, the Waste and Recycling Division hosted one workshop to educate residents on the benefits and methods of composting and grass cycling. The Division also continued to provide educational information at events and through the city website.	**Utilities**
PFS-22	**Renewable Energy in City-Operated Buildings**	Ongoing	In 2023, Facilities Services partnered with Utilities to complete a citywide energy audit to determine eligibility for funding	**P & R**

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	Strive to supplement 25 percent of City-owned building energy demand through on-site or off-site renewable energy sources. On-site sources may include solar panels or other types of renewable energy systems on rooftops or parking areas, and on-site energy storage. Off-site sources could include combinations of equivalent renewable energy generation systems, power purchase agreements, or other off-site programs offered by energy utilities (e.g., SMUD's Greenergy or SolarShares programs).		opportunities that support energy-efficient upgrades, including solar installations and LED lighting. In 2024, the solar inverter at the Andy Morin Sports Complex was replaced to ensure continued operation of the rooftop solar array. Also in 2024, Folsom Fire Station 34 in the Folsom Plan Area officially opened. The new 13,932-square-foot, state-of-the-art facility was designed to be solar-ready to accommodate future rooftop solar installation. In 2025, the Parks & Recreation Department explored partnership opportunities for solar energy systems at the City Hall Campus and completed repairs to the existing solar energy system at the Sports Complex.	**Public Works (Supporting Depart)**
PFS-23	**High-Efficiency or Alternatively Powered Water Heater Replacement Program** Provide educational material and information on the City's website, as well as through the permit and building department, on the various high-efficiency and alternatively-powered water heat replacement options available to current homeowners considering water heater replacement; develop appropriate financial incentives, working with energy utilities or other partners; and, streamline the permitting process. Replacement water heaters could include high-efficiency natural gas (i.e., tankless), or other alternatively-powered water heating systems that reduce or eliminate natural gas usage such as solar water heating systems, tankless or storage electric water heaters, and electric heat pump systems.	Ongoing	The City hosts relevant links on the city website directing people to the SMUD program for water heater rebates for efficient replacement units.	**CDD** **Public Works (Supporting Depart.)**
PFS-24	**Energy Efficiency and Renewable Energy Retrofits and Programs**	Ongoing	The City continues to limit the Building Permit fee for PV solar retrofit projects as determined by State legislation and has	**CDD** **Public Works**

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	Strive to increase energy efficiency and renewable energy use in existing buildings through participation in available programs. Actions include: • Establish a dedicated City program with a clear intent to provide support and promote available green building and energy retrofit programs for existing buildings. • Incentivize solar installation on all existing buildings that undergo major remodels or renovations and provide permit streamlining for solar retrofit projects. • Provide rebates or incentives to existing SMUD customers for enrolling in the existing Greenergy program. • Provide education to property owners on low-interest financing and/or assist property owners in purchasing solar photovoltaics through low-interest loans or property tax assessments. Continue to work with SMUD and other private sector funding sources to increase solar leases or power purchase agreements (PPAs).		implemented Symbium, a service to expedite the review and approval for PV installation on residential projects In addition, the City created and maintains streamlined plan review and processing service for Residential Electric Vehicles and ESS systems. The streamlined service includes step-by-step guides, checklists and key information required to ensure complete submittals are provided to expedite the intake, plan review and processing process. Plan review timelines for both projects are reduced to up to 4 days and fees are in alignment with State legislation. The City's next step with Symbium is to introduce a fully automated permitting process with Symbium where permits are issued automatically after application is filled out and permit fees are paid all on Symbium's website. The City is looking to automate more permitting processes utilizing Symbium to ensure projects conform to the current Energy Code requirements while expediting the permitting process such as water heater and HVAC changeouts.	**(Supporting Depart.)**
PFS-25	**Zero Net Energy Development** Adopt an ordinance to require ZNE for all new residential construction by 2020 and commercial construction by 2030, in coordination with State actions to phase in ZNE requirements through future triennial building code updates.	2018-2020/ 2026-2040	In January 2026, the City of Folsom adopted the 2025 California Energy Code (Title 24, Part 6). The 2025 code continues California's progression toward all-electric, high-efficiency buildings. The code increases efficiency requirements, discourages the installation of new gas appliances through compliance penalties, and requires that any home choosing to install gas equipment also	**CDD**

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			include the electrical infrastructure needed for future conversion to electric systems. For commercial buildings, California remains on track for ZNE-aligned performance targets by 2030. The 2025 code introduces additional efficiency measures, expanded electrification-ready requirements, and enhanced energy-specific inspections to verify compliance and support the state's long-term decarbonization goals.	
PFS-26	**Renewable Diesel** Revise the City of Folsom's Standard Construction Specifications to require that all construction contractors use high-performance renewable diesel for both private and City construction. Phase in targets such that high-performance renewable diesel would comprise 50 percent of construction equipment diesel usage for projects covered under the specifications through 2030, and 100 percent of construction equipment diesel usage in projects covered under the specifications by 2035. *For projects subject to CEQA seeking to streamline GHG analysis consistent with the General Plan, the use of high-performance renewable diesel would be required consistent with the above targets.*	2026-2040	In 2020, the City revised Folsom's Standard Construction Specifications to require all construction contractors to use high-performance renewable diesel for both private and City construction. As such, high-performance renewable diesel must comprise 50 percent of construction equipment diesel usage for projects covered under the specifications through 2030.	**CDD**
PFS-27	**Reduce Water Consumption in New Development** Encourage water efficiency measures for new residential construction to reduce indoor and outdoor water use. Actions include promote the use of higher efficiency measures, including: use of low-water irrigation systems, and installation of water-efficient appliances and plumbing fixtures. Measures and targets can be borrowed	Ongoing	The Community Development Department requires (as a condition of approval) that all new residential developments install water-efficient fixtures and appliances and that landscape plans comply and implement water efficient requirements as adopted by the State of California (Assembly Bill 1881) (State Model Water Efficient Landscape Ordinance).	**CDD**

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	from the latest version of the Guide to the California Green Building Standards Code (International Code Council) *For projects subject to CEQA seeking to streamline GHG analysis consistent with the general plan, compliance with CALGreen Tier 1 Water Efficiency and Conservation measures would be required.*			
Parks and Recreation Element				
PR-1	**Parks and Rec Master Plan** Review and update every five years the Parks and Recreation Master Plan to carry out the goals of the General Plan and ensure that the parkland resources and recreation programs are sufficient to maintain Folsom's high quality of life.	2021-2025/ 2026-2040	The Parks and Recreation Master Plan was scheduled for an update in 2023–24. This update is intended to reassess the current status of park development, estimate the costs of completing remaining parks, and provide recommendations for prioritizing undeveloped sites. However, funding to support the update has not yet been identified. In 2025, Park Planning staff developed Draft Park Development Design Principles. The principles ensure that each park and recreation facility is programmed, planned and designed to best serve the recreational needs of Folsom residents. The principles ensure that the overall park and recreation system is properly balanced with the right amount of active and passive amenities to serve the entire Folsom demographic.	**P & R**
PR-2	**Alternative Funding Sources** Examine the feasibility of establishing alternative sources of funding for the acquisition, development, and renovation of parklands and financing for expanded recreation programs.	2021-2025	In 2019, the Parks and Recreation Department identified a significant funding gap affecting future park development and renovation efforts. The Parks and Recreation Master Plan Update was intended to establish funding priorities, complete unfinished parks, and guide the creation of new ones. However, because no dedicated funding sources were identified, the Master Plan—designed to outline project build-out and funding strategies—has not been completed.	**P & R**

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			In 2025, the Parks & Recreation Department partnered with FATRAC to renovate the existing bike park at Cummings Family Park. Staff also collaborated closely with local organizations and volunteers and sought donations and in-kind contributions to help offset project costs for the Castle Park Play Structure Replacement Project. In addition, the construction phase, which is scheduled to be completed in 2026, is being planned as a community build, providing opportunities for residents to directly participate in bringing the park improvements to life.	
PR-3	**Governmental Coordination** Coordinate with County, State, Federal, and regional agencies to achieve the goals and policies of the Parks and Recreation Element, including improved public access to the riverfront area for recreation.	Ongoing	As part of the 2024 River District Vision Plan, the City of Folsom and the project team proactively engaged the State Parks and others in the early stages of the project to discuss the vision for the River District and to better understand the parameters and policies in place for future improvements within State boundaries.	**P & R**
PR-4	**Recreation Activity Guide** Maintain and implement an activity guide for recreation programs, leagues, and special events at a minimum of two times per year.	Ongoing	In 2025, the Parks & Recreation Department published 3 editions of the Recreation Activity Guide (winter/spring, summer, and fall).	**P & R**
Safety and Noise Element				
SN-1	**Adopt a Noise Reduction Program** Adopt a citywide noise reduction program to reduce traffic noise levels along roadways where significant increases in traffic noise levels are expected to occur. The program shall include, but shall not be limited to, the following specific elements for noise abatement consideration where reasonable and feasible: • Noise barrier retrofits; • Truck usage restrictions;	2021-2025	The Folsom Police Department continues to educate drivers on and enforce traffic laws within the City. These laws include driving off posted truck routes, speed limits, and modified exhaust. The traffic bureau performs ongoing enforcement of motorcycle safety/motorcycle exhaust violations. Violators cited for vehicle codes regarding modified exhaust systems are sent to the Bureau of Automotive Repair (BAR) for inspection and compliance under the vehicle code.	**CDD** **Public Works** **Police Department (Supporting Depart.)**

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	• Reduction of speed limits; • Use of quieter paving materials; • Building façade sound insulation; • Traffic calming; • Additional enforcement of speed limits and exhaust noise laws; and Signal timing.			
SN-2	**Emergency Operations Plan** Review and update every five years the emergency operations plan, which addresses medical care, escape routes, mutual aid agreements, temporary housing and communications.	2018-2020/ 2021-2025	The Fire Department completed the Emergency Operations Plan in 2020, and it is posted on the City's website.	**Police Dept** **Fire Dept** **(All Departments are Supporting)**
SN-3	**Community Emergency Response Team** Support the Community Emergency Response Team (CERT) program to prepare residents in the event of a disaster.	Ongoing	The Fire Department trains community members every year as part of the CERT team. The Folsom CERT team activates multiple times every year to support the Fire Department and the City of Folsom on multiple emergency and non-emergency events. In 2024 there were approximately 37 active CERT team members.	**Police Dept** **Fire Dept**
SN-4	**Multi-Hazard Mitigation Plan** Review and update every five years the on-going hazard assessment as part of the Sacramento County Multi-Hazard Mitigation Plan.	Ongoing	The City participated with Sacramento County and other local jurisdictions to update the Sacramento County Multi-Jurisdictional Local Hazard Mitigation Plan (LHMP). The updated LHMP was adopted by City Council in February 2022. In 2025, The City participated with Sacramento County and other local jurisdictions to begin updating the Sacramento County Multi-Jurisdictional Local Hazard Mitigation Plan (LHMP) for approval in 2027.	**Public Works**
SN-5	**Community Wildfire Preparedness Plan** Review and update every five years the Community Wildfire Preparedness Plan	Ongoing	The Fire Department updated the Community Wildfire Protection Plan and incorporated it into the City's Emergency Operations	**Fire Dept** **P & R**

General Plan Implementation; January 1 – December 31, 2025
Appendix A

Action No.	Implementation Action	Timeframe	Status of Implementation	Responsible Dept./Support Dept.
	(CWPP) to help reduce the risk of catastrophic wildfires in the community.		Plan as an appendix. The next scheduled review is planned for 2026. Members of the Police Department's Neighborhood Services Bureau are deployed to educate and enforce city ordinances prohibiting camping in open spaces that are deemed as high fire danger areas. Due to these campaigns, the number of wildfires seen within the City has drastically reduced. The Parks and Recreation Department, in collaboration with the City Fire Department and Cal Fire, is implementing the Defensible Space and Vegetation Management Plan to address ladder fuel and open space management. The plan focuses on sustainable methods like using goats and sheep for weed abatement and staggered work zones to reduce the impact of traditional ladder fuel management techniques. This initiative received a boost on June 23, 2022, when the city was awarded a $279,000 grant from FEMA, which was matched by $93,000 from the city, specifically aimed at reducing ladder fuels and creating defensible spaces. By 2023, the Parks and Recreation Department completed Phase I of the work associated with the FEMA grant. In 2024, an increased grant brought the total funding to $648,550, with $486,513 as the federal share and $162,138 as the city match. In 2025, the Parks and Recreation Department received a grant time extension. Current project completion is at 62%.	**(Supporting Depart.)**
SN-6	**Hazardous Materials** Maintain a hazardous materials program that ensures residents and businesses dispose of hazardous materials properly. The	Ongoing	The City of Folsom continues to provide education and collection of hazardous household materials to Folsom residents and businesses. The Waste and Recycling Division	**Utilities**

General Plan Implementation; January 1 – December 31, 2025
Appendix A

Action No.	Implementation Action	Timeframe	Status of Implementation	Responsible Dept./Support Dept.
	program should allow residents and businesses to schedule pick up of their hazardous materials by the City and educate residents on what the City considers hazardous waste.		completes approximately 4,000 appointments each year.	
SN-7	**Reduce Aircraft Noise** Continue to collaborate with Sacramento County to reduce noise levels from air traffic in Folsom.	Ongoing	The City of Folsom continues to collaborate with Sacramento County to reduce noise levels from air traffic in Folsom.	**CDD**
SN-8	**Review Evacuation Plan and Routes** Analyze the capacity, safety, and viability of the City's evacuation routes under a range of emergency scenarios annually, as part of the annual review of the City's Emergency Operations Plan	Annual	The Folsom Police and Fire Departments continually review and update evacuation routes within the City in order to mitigate potential bottlenecks should an emergency evacuation become necessary.	**CDD** **Fire Dept** **Police Dept** **Public Works (Supporting Depart)**
SN-9	**Update Stormwater and Flood Standards** Review and update, as needed, the City's Design and Procedures Manuals and Improvement Standards to address the increased intensity, duration, and frequency of future flood events.	2021-2025	No revisions to the City's design standards relative to flood protection were carried out in 2025.	**CDD** **Public Works (Supporting Depart.)**
SN-10	**Conduct Outreach on Wildfire Smoke Protection** Conduct outreach to educate all residents including vulnerable populations (e.g., youth and seniors) with strategies to protect themselves and their homes from the increased impacts from wildfire smoke.	2026-2040	The Sacramento Metropolitan Air Quality Management District published its Wildfire Smoke Air Pollution Emergency Plan for Sacramento in September 2022. Staff provides information, shelter locations, and personal protective equipment to affected community members when needed.	**Fire Dept** **Police Dept**
SN-11	**Upgrade Existing Heat Sensitive Infrastructure** Upgrade existing heat-sensitive infrastructure (e.g., roadways, bridges) in the city to withstand the future intensity and frequency of extreme heat events	2026-2040	No action taken in 2025.	**Public Works** **EWR**
SN-12	**Update Design Standards** Review and update, as needed, relevant climate-related design standards (e.g., heating and cooling) and building code requirements to ensure development can withstand future extreme heat events	2021-2025	No action taken in 2025.	**CDD** **Public Works**

General Plan Implementation; January 1 – December 31, 2025
Appendix A

Action No.	Implementation Action	Timeframe	Status of Implementation	Responsible Dept./Support Dept.
SN-13	**Coordinate with Regional Agencies** Coordinate with regional service providers including Sacramento Municipal Utility District and Sacramento Regional Transit District to implement infrastructure updates for systems outside the City's jurisdiction to prepare for climate change impacts (e.g., extreme heat, larger storm events)	2026-2040	In 2024, the City, in partnership with the Sacramento Regional Transit District, received a Caltrans Sustainable Transportation Planning Grant to support the Sustainable Transit Connections to Health Services Planning and Feasibility Study. The study launched in fall 2025 and focuses on developing sustainable fixed-route transit options within the City that leverage the recent shift to 15-minute light-rail headways in Folsom. It will also include recommendations for bus stop and station design to reduce climate-related impacts, including extreme heat.	**Public Works**
SN-14	**Implement a Cool City Strategy** Develop and implement a Cool City Strategy, in coordination with the Sacramento Metropolitan Air Quality Management District, to reduce the impacts of the Urban Heat Island effect. The strategy shall include various measures including increasing the urban tree canopy and use of cool roofs and cool pavements as well as increasing green space in the city	2021-2025	In 2025, the Parks & Recreation Department continued to replace struggling trees in landscape and streetscape areas which provide shade to asphalt surfaces.	**CDD** **Public Works** **P & R (Supporting Depart)**
SN-15	**Conduct Educational Outreach on Extreme Heat Events** Implement an education and outreach program to relevant businesses and institutions such as residential care facilities and schools to help protect vulnerable populations from the increasing intensity of extreme heat events	Ongoing	The Folsom Police and Fire personnel assist with education and outreach programs designed to protect community members during heat related events. Outreach is accomplished via social media accounts (including Facebook, Nixle, and Instagram) and through word of mouth primarily through our Community Crime Suppression Team. Police and Fire personnel also assist in staffing Community Cooling Centers that are set up in response to high heat wave risk issued by the National Weather Service.	**Fire Dept** **Police Dept**
SN-16	**Promote Cost Benefits of Reducing Electricity Use** Work with the Sacramento Municipal Utility District (SMUD) to promote and help educate residents about SMUD's time-of-	2021-2025	No action taken in 2025.	**CDD**

General Plan Implementation; January 1 – December 31, 2025
Appendix A

Action No.	Implementation Action	Timeframe	Status of Implementation	Responsible Dept./Support Dept.
	day energy rates and the cost benefits of reducing electricity use during peak demand periods			
SN-17	**Construction Noise Reduction** The City shall require the following measures shall be implemented and specified on subsequent project building plans for development north of Highway 50 within 560 feet of sensitive land uses to ensure construction noise does not exceed 80 dBA at the nearest receptors: • To the extent feasible, alternative construction processes that generate lower noise levels shall be selected. • Construction equipment staging areas shall be located at the farthest distance feasible from nearby sensitive land uses • For projects with pile driving, with approval and supervision of a qualified structural engineer, pile holes shall be predrilled to minimize the number of pile hammer drives necessary to seat piles, where feasible. Alternative to impact hammers, such as oscillating or rotating pile installation systems shall be used where feasible. • Effective pile driving noise control may be achieved by utilizing pile driving shrouds that acoustically shield the pile hammer point of impact, placing resilient padding on top of the pile, and by reducing exhaust noise with sound absorbing mufflers.	Ongoing	The City requires these construction noise reduction measures as a condition of approval for new development projects north of Highway 50 within 560 feet of sensitive land uses to ensure construction noise does not exceed 80 dBA at the nearest receptors.	CDD

General Plan Implementation; January 1 – December 31, 2025
Appendix A

Action No.	Implementation Action	Timeframe	Status of Implementation	Responsible Dept./Support Dept.
	• Post visible signs along the perimeter of the construction site that disclose construction times and duration, as well as a contact number for a noise complaint and enforcement manager.			
SN-18	**Construction Vibration Reduction** The City shall require project applicants with projects that involve pile-driving activities within 96 feet of any building and vibratory rollers located within 26 feet of any building to develop a vibration control plan. The plan shall consider all potential vibration-inducing activities that would occur within the distance parameters described above and include various measures, setback distances, precautions, monitoring programs, and alternative methods to traditional pile-driving or other vibration intensive activities with the potential to result in structural damage. The following vibration control measures (or other equally effective measures approved by the City) shall be induced in the plan: • To prevent structural damage, minimum setback requirements for different types of ground vibration-producing activities (e.g., pile driving, vibratory roller) for the purpose of preventing damage to nearby structures shall be established based on the proposed pile-driving activities and locations, once determine. • All vibration-inducing activity within the distance parameters	Ongoing	The City requires new applicable development projects that involve pile-driving activities to develop a vibration control plan with these vibration control measures.	CDD

General Plan Implementation; January 1 – December 31, 2025
Appendix A

Action No.	Implementation Action	Timeframe	Status of Implementation	Responsible Dept./Support Dept.
	described above shall be monitored and documented for ground vibration noise and vibration noise levels at the nearest sensitive land use and associated recorded data submitted to the City of Folsom so as not to exceed the recommended FTA vibration damage levels. • Alternatives to traditional pile driving (e.g., sonic pile driving, jetting, cast-in-place or auger cast piles, non-displacement piles, pile cushioning, torque or hydraulic piles) shall be considered and implemented where feasible to reduce vibration levels. • Limit to pile-driving activities to the daytime hours between 7:00 a.m. and 6:00 p.m. Monday through Friday and between 8:00 a.m. and 5:00 p.m. on Saturday and Sunday. • Predrill pile holes to the maximum feasible depth to reduce the number of blows required to seat a pile. • Operate all vibration inducing impact equipment as far away from vibration-sensitive sites as reasonably possible. • Phase pile-driving and high-impact activities so as not to occur simultaneously with other construction activities, to the extent feasible. The total vibration level produced could be significantly less when each vibration source is operated at separate times.			

General Plan Implementation; January 1 – December 31, 2025
Appendix A

Action No.	Implementation Action	Timeframe	Status of Implementation	Responsible Dept./Support Dept.
SN-19	**Heating, Ventilation, and Cooling Noise Reduction** The City shall require an acoustical assessment to be prepared as part of subsequent land use development associated with development if an HVAC would be located within 55 feet of a sensitive receptor. The acoustical assessment shall evaluate the potential operational noise impacts attributed to HVAC noise. The acoustical assessment shall be completed by a qualified acoustical consultant that shall verify that the chosen mechanical equipment for individual development projects would not exceed 45 dBA at the nearest sensitive receptor, in accordance with City of Folsom noise standards. Where the acoustical analysis determines that noise levels would exceed applicable City noise standards, noise reduction measures shall be identified and included in the subsequent project. Nosie reduction measures may include, but are not limited to: • Selecting equipment with noise specifications that do not exceed the 45 dBA HVAC noise standard at the nearest noise-sensitive receptor. • Identifying the equipment's noise screening distance, ensuring that noise levels attenuate to below the 45 dBA HVAC noise standard at the nearest sensitive receptor, and installing the equipment at a distance no less than the screening distance.	Ongoing	The City requires new applicable development projects that involve HVAC equipment within 55 feet of a sensitive receptor to complete an acoustical assessment by a qualified consultant to determine if certain noise reductions measures are necessary for noise reduction.	CDD

General Plan Implementation; January 1 – December 31, 2025
Appendix A

Action No.	Implementation Action	Timeframe	Status of Implementation	Responsible Dept./Support Dept.
	• Employing noise dampening techniques such as solid enclosures or parapets walls to block the line-of-sight between the noise source and the noise-sensitive receptors. Blocking the line of sight with a solid barrier or enclosure would reduce noise levels by at least 5 dBA.			

EXHIBIT 1

HOUSING ELEMENT IMPLEMENTATION TABLE

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

(CCR Title 25 §6202)

Jurisdiction	Folsom
Reporting Year	January 1, 2025 through December 31, 2025

Table D

Program Implementation Status pursuant to GC Section 65583

Housing Programs Progress Report

Describe progress of all programs including local efforts to remove governmental constraints to the maintenance, improvement, and development of housing as identified in the housing element.

1	2	3	4
Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H-1 Adequate Sites Monitoring	The City shall annually update the vacant and underutilized sites inventory and make the updated inventory available on the City website. The City shall maintain adequate sites to accommodate 2,226 very low-income units, 1,341 low-income units, and 829 moderate-income units within the planning period. The City shall make findings related to the potential impact on the City's ability to meet its share of the regional housing need when approving applications to rezone residentially designated properties or develop a residential site with fewer units or at a higher income than what is assumed for the site in the Housing Element sites inventory, consistent with "no-net-loss" zoning requirements in Government Code Section 65863.	Annually	Annually - The City continues to update the residential vacant land inventory. The Vacant Land Inventory was updated in 2021 as part of the Housing Element update and is currently available on the City's website. For each project proposal to rezone residentially designated properties or develop a residential site with fewer units or at a higher income than what is assumed for the site in the Housing Element sites inventory, the City includes findings related to the potential impact on the City's ability to meet its share of the regional housing need, consistent with "no-net-loss" zoning requirements.
H-2 Create Additional Lower-Income Housing Capacity	The City shall create additional opportunities for high-density housing to ensure the City maintains adequate capacity to meet the lower-income RHNA throughout the planning period. The City shall increase maximum allowable densities in the East Bidwell Mixed Use Overlay, SACOG Transit Priority Areas outside the Historic District, and Folsom Plan Area Specific Plan Town Center. In implementing this program, the City shall strive to disperse affordable housing opportunities and avoid fair housing issues related to overconcentration. The City shall coordinate with property owners along the East Bidwell Street corridor and within the Transit Priority Areas to identify and pursue residential development opportunities. The City shall review and revise Policy 4.7 of the Folsom Plan Area Specific Plan to increase the total number of dwelling units allowed in the Plan Area in order to satisfy the RHNA, as long as infrastructure needs are met. In addition, the City shall coordinate with property owners in the Folsom Plan Area to mitigate for the loss of lower-income housing sites to market rate housing.	Increase maximum allowable densities by 2022; reach out to property owners at least annually	Completed - On August 27, 2024, the City Council certified the Subsequent Environmental Impact Report and approved amendments to the City of Folsom 2035 General Plan, creating capacity for up to 6,046 additional residential units in targeted areas, including the East Bidwell Street corridor, the transit priority areas around the Glenn and Iron Point light rail stations, and the Folsom Plan Area. Additionally, as part of this effort, the City and the Folsom Plan Area landowners agreed to provide a minimum of 956 deed-restricted units in the Folsom Plan Area, ensuring affordability for lower-income households.

Housing Programs Progress Report

Describe progress of all programs including local efforts to remove governmental constraints to the maintenance, improvement, and development housing element.

1	2	3	4
Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H-3 Standards for Transit Oriented Development	The City shall establish development standards for transit-oriented development located within SACOG Transit Priority Areas as part of the comprehensive zoning code update. Development standards should promote sustainable land use practices that reduce vehicle trips and should allow for mixed-use developments as well as stand-alone residential. In addition, the City shall provide for CEQA streamlining consistent with the provisions of SB 375.	2021/ Ongoing	Completed - In 2023, the City secured a $243,000 Regional Early Action Planning (REAP) grant from the Sacramento Area Council of Governments (SACOG). The funding supported the creation of objective development standards (ODDS) for multi-family, mixed-use, and transit-oriented projects in key areas of the City. The City Council formally adopted the new ODDS in December 2025.
H-4 Accessory Dwelling Unit Tools and Resources	The City shall develop an ADU Design Workbook that provides illustrated examples of the design standards and styles, as well as other design ideas to assist property owners, developers, and architects and to encourage thoughtful, context-sensitive design. The City shall promote ADU tools and resources to homeowners throughout the city to promote mixed-income neighborhoods. The City shall target the production of 194 ADUs by 2029.	2022	Completed - The City of Folsom developed a two-part design workbook as a resource for those interested in designing and building an Accessory Dwelling Unit (ADU). In addition to providing information on design ideas, the workbook explains the City's review and approval process, illustrates the City's ADU objective design standards set forth in Chapter 17.105 of the Folsom Municipal Code, and identifies recommended design styles for the Historic District.
H-5 Accessory Dwelling Unit Incentives	The City shall incentivize and encourage the construction of accessory dwelling units through development fee reductions and/or waivers. The City shall pursue the development of pre-approved plans dependent on available grant funding or opportunities for regional coordination through SACOG. In addition, the City shall reach out to local lenders to encourage them to provide funding for accessory dwelling units. The City shall target the production of 194 ADUs by 2029.	2024	No Action in 2025. The City intends to contact architects in 2026 to gauge interest from those who would like to have their plans pre-approved for use in Folsom.
H-6 Track and Monitor Accessory Dwelling Units and Multi-Generational Units	The City shall track new accessory dwelling units and multi-generational housing units and shall conduct a survey every two years to collect information on the use and affordability of these units. Halfway through the projection period (2025) if determined these units are not meeting a lower-income housing need, the City shall ensure other housing sites are available to accommodate the unmet portion of the lower-income RHNA. The City shall target the production of 194 ADUs and 387 multi-generational housing units by 2029.	Monitor on an ongoing basis and determine affordability by 2025	Ongoing - The City tracks accessory dwelling units and multi-generational housing units as part of the Housing Element Annual Report. In 2025, the City issued building permits for 19 ADUs and 4 multi-generational housing units.
H-7 Development Impact and Permit Fees	The City shall undertake a review of its development impact and permit fees to reconfirm the relationship between required services and fees paid. As part of this study, the City shall review the financial needs of affordable housing projects, determine whether or not City fees can be reduced to facilitate affordable housing development, and identify options for the City to offset the foregone revenues from other sources.	2022	Ongoing - The City currently provides a 50% reduction in impact fees for studio units in multi-family projects. In 2025, after completing a nexus study on inclusionary housing in-lieu fees, the City decided to continue exempting rental residential projects from inclusionary requirements. The study also led to a shift toward a per-square-foot basis for calculating the in-lieu fee. At the same time, the City Council approved an exemption for for-sale units that are 1,500 square feet or smaller, aiming to encourage more "missing middle" housing options.

Housing Programs Progress Report

Describe progress of all programs including local efforts to remove governmental constraints to the maintenance, improvement, and development housing element.

1	2	3	4
Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H-8 Objective Design Standards for Multifamily Housing	The City shall rescind the Design Guidelines for Multifamily Development upon adoption of the Housing Element and shall adopt objective design standards for multifamily development, as part of the comprehensive zoning code update.	2021	Completed - In December of 2025, the City adopted objective design standards (ODDS) for multifamily development. The ODDS apply to new multi-unit and mixed-use residential projects – including apartments, condominiums, and townhomes – in specific areas identified in the City of Folsom's 2035 General Plan. These areas include the East Bidwell Corridor Mixed-Use Overlay, the Folsom Boulevard Transit-Oriented Development Overlay, and the Folsom Plan Area Specific Plan Town Center Overlay. As part of this effort, the City also rescinded the previous Design Guidelines for Multifamily Development.
H-9 Conduct Inclusionary Housing Fee Study	The City shall prepare a fee study on the City's inclusionary housing in-lieu fee to determine the financing gap or subsidy required to produce affordable units and the appropriate fee that may be charged to new housing developments if the developer chooses to satisfy its inclusionary requirement through in-lieu fees. Depending on the findings from the study, the City may consider revising the Ordinance to update the methodology for calculating the inclusionary housing in-lieu fee.	2022	Completed - In 2025, the City completed a nexus study evaluating its inclusionary housing in-lieu fees. Based on the study's findings, the City chose to maintain its existing exemption for rental residential projects, concluding that inclusionary requirements should continue to apply only to for-sale development. The study also established a new methodology for calculating the in-lieu fee, shifting to a per-square-foot approach to better align the fee with unit size and project scale. In conjunction with these updates, the City Council approved an exemption for for-sale units 1,500 square feet or smaller to help support the production of "missing middle" housing types.
H-10 Provide Information on Affordable Housing	The City shall create and distribute educational materials, including a page on the City website, social media posts, and/or brochures, to provide information on the needs and benefits of affordable housing and available resources in the city. The City shall collaborate with local homeless service providers to provide information on homeless needs in the city.	Create educational materials by September 2022	Ongoing - The City distributes educational materials, including information on the City website, social media posts, and/or brochures, to provide information on the needs and benefits of affordable housing and available resources in the city. The City website also includes homeless resource information and referral. In 2023, the city housing intern updated several housing resource documents which can be found at the following link: https://www.folsom.ca.us/government/community-development/housing-services/affordable-housing
H-11 Local Funding for Affordable Housing Development	As available, the City shall allocate funds from the City's Housing Fund toward the development of affordable housing units for low-, very low-, and extremely low-income households. The City shall explore the possibility of establishing priorities for the distribution of funds, which may include criteria such as income targeting, housing for special needs including seniors and persons with disabilities, number of bedrooms, amenities, support services, and target geographies that serve to affirmatively further fair housing. The City shall provide funding to support approximately 580 affordable units by 2029.	Establish priorities by 2024	Ongoing - The City continues to use the Housing Fund toward the development of affordable housing units for low-, very-low, and extremely low households. In 2021, two multi-family affordable apartment projects (Sage at Folsom and Mangini Place) received project approval and loan commitments from the City. The 100% multifamily senior Sage at Folsom apartment project received a $2,750,000 loan from the City for the construction of 110 affordable units. The 100% affordable multifamily Mangini Place project received a $6,860,000 loan from the City for the construction of 150 affordable units. In 2022, the City provided a secondary affordable housing loan in the amount of $588,265.55 to the 100% affordable 75-unit Bidwell Place Apartment project to offset unanticipated Quimby parkland dedication in lieu fees. In 2024, the Harrington Grove Apartments project received design review approval and a $2,700,000 loan commitment from the City for the construction of a 52-unit affordable family apartment department.

Housing Programs Progress Report

Describe progress of all programs including local efforts to remove governmental constraints to the maintenance, improvement, and development housing element.

1	2	3	4
Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H-12 Incentives for Affordable Housing Development	The City shall provide incentives for affordable housing development, including density bonus, fee deferrals or reductions, and reduced fees for studio units (e.g., two-for-one studio fee rate program described in Chapter 16.70 of the Folsom Municipal Code). The City shall also provide outreach to attract and support affordable housing developers in the city, including developers of senior housing, extremely low-income units, and permanent supportive housing for persons with disabilities and developmental disabilities. The City shall target production of 2,150 affordable units by 2029. This will serve to affirmatively further fair housing within the region by providing affordable housing within places of high opportunity.	Provide outreach annually; ongoing	Ongoing – The City continues to offer incentives that support the development of affordable housing. In 2021, the 152-unit, 100% affordable Mangini Place Apartments received approval for fee deferrals and a density bonus. In 2022, the 111-unit Sage at Folsom senior apartment community—also 100% affordable—received a fee deferral. In 2024, three additional projects were granted density bonuses: the 136-unit Vintage Senior Apartments, Habitat for Humanity's 10-unit for-sale Persifer Street project, and the 52-unit Harrington Grove 100% affordable apartment development. In 2025, the City engaged in discussions with the Alta California Regional Center to learn more about their efforts to partner with developers to provide housing support for individuals with developmental disabilities. These conversations are ongoing, and the City is interested in assisting where possible to help advance these housing opportunities.
H-13 Update Density Bonus Ordinance	The City shall update the City's density bonus ordinance, as part of the comprehensive zoning code update, to reflect recent changes in State law.	2021	Underway - Planned for completion as part of the Zoning Code update, which is scheduled for adoption late 2026.
H-14 Facilitate Affordable Housing on Large Sites	The City shall encourage property owners and affordable housing developers to target and market the availability of sites with the best potential for development by facilitating meetings between willing property owners of large sites and willing affordable housing developers, when sufficient housing subsidy resources are available. To assist the development of housing for lower income households on larger sites (e.g., more than 10 acres), the City shall strive to streamline the approval process for land divisions, lot line adjustments, and/or specific plans or master plans resulting in parcel sizes that enable affordable housing development, and process fee deferrals related to the subdivision for projects affordable to lower income households. The City shall target production of 635 lower-income units through this program by 2029.	Ongoing	Ongoing - The City continues to work with affordable housing developers and property owners in order to assist the development of housing affordable to lower income households. In addition, the City continues to streamline the approval process for land divisions, lot line adjustments, and/or specific plans and process fee deferrals for projects affordable to lower income households. In 2024, to support the development of housing for lower-income households on larger sites, the City worked with the developer of Parcel 61 on a parcle map that carved out a smaller parcel suitiable for affordable housing and included a deed restriction for the future development of 64 affordable units.
H-15 Affordable Development at the Glenn/Robert G Holderness Station	The City shall pursue opportunities to work with an affordable housing developer to construct affordable housing at the Glenn/Robert G Holderness Station parking lot site. The City shall target production of 74 lower-income units on the site by 2029. The City shall coordinate with Sacramento Regional Transit to ensure the site continues to meet the parking demands for the light rail station.	Initiate process by 2026	Ongoing - As part of the 2022 Targeted Multi-family and Mixed-use Housing Study public outreach efforts, the City initiated conversations with Sacramento Regional Transit regarding the future affordable housing development opportunities at the Glenn/Robert G Holderness Station parking lot site and the need to maintain park and ride spaces on site or adjacent to the site. In 2024/2025, the City adopted a General Plan Amendment and ODDS that increase the site's suitability for higher-density affordable housing development. In 2025, the City also held conversations with several affordable housing developers to explore development opportunities at this site.

Housing Programs Progress Report

Describe progress of all programs including local efforts to remove governmental constraints to the maintenance, improvement, and development housing element.

1	2	3	4
Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H-16 Facilitate Affordable Housing Development on City-Owned Land	The City shall facilitate the construction of affordable housing, including possible accessory dwelling units, on the City-owned sites located at 300 Persifer Street (APN 070-0172-048) and on Riley Street near Comstock Drive (APN 071-0190-076). The City shall collaborate with interested affordable housing developers to sell or lease surplus City land for the construction of deed-restricted affordable housing, consistent with the Surplus Land Act. The City shall target production of 16 affordable units on City-owned sites by 2029.	2022	In December of 2021, the City Council approved the sale of surplus land located at 300 Persifer Street to Habitat for Humanity of Greater Sacramento, Inc. for the purpose of developing for ten for-sale affordable housing units. The sale of the land was finalized in December of 2024, and construction of ten affordable housing units was completed in 2025, providing the dream of home ownership to ten low income households. In 2025, the City Council approved Resolution No. 11449, declaring a portion of the 0.58-acre Comstock Drive site (APN 071-0190-076) as exempt surplus land and authorizing the disposition of a portion of the site through a property exchange. This action will make the remaining city-owned land more suitable for future housing development by creating a rectangular-shaped parcel.
H-17 Study the Purchase of Land for Affordable Housing	The City shall explore the feasibility and appropriateness to establish a program to use housing trust fund money or other sources to purchase land to support the development of affordable housing dispersed throughout the city. If the City finds the purchase of land to be infeasible, the City shall continue to use funds to provide gap financing for affordable housing development.	2026	No Action in 2025. The City plans to explore the feasibility of using housing money to purchase land to support future develoment of affordable housing units in 2026.
H-18 Prioritize Infrastructure for Affordable Housing	The City shall establish procedures for granting priority water and sewer service to developments with lower-income units in compliance with California Government Code Section 65589.7.	2022	The City updated the Mangement Plan in 2025 and will evaluate priority procedures for sewer service in 2026.
H-19 Participate in Sacramento County CDBG Program	The City shall continue to coordinate with the Sacramento Housing and Redevelopment Agency (SHRA) to receive Community Development Block Grant (CDBG) to support the Renter's Helpline and housing rehabilitation programs, including the Seniors Helping Seniors Program. The City shall target 550 units for housing rehabilitation assistance by 2029.	Ongoing	Ongoing - The City continues to maintain a close working relationship with SHRA and currently participates in the CDBG and HOME Programs with SHRA. The CDBG funds are utilized to subsidize minor and major grants for the City of Folsom's Senior Helping Senior Program.
H-20 Housing Choice Vouchers	The City shall continue to participate in the Housing Choice Voucher Program, administered by the Sacramento Housing and Redevelopment Agency (SHRA), with a goal of providing rental assistance to lower-income residents. The City shall work with SHRA to promote the Housing Choice Voucher Landlord Incentive Program offered by the SHRA to encourage new landlords to accept housing choice vouchers, with the goal of distributing affordable housing throughout the city. The City shall target 120 housing choice voucher recipients per year. The City shall post information on the City website, through social media, and in letters to landlords.	2022 / Ongoing	Ongoing - The City continues to participate with SHRA for administration of Housing Choice Vouchers. In 2024, Folsom had 296 households using vouchers. This number is well in excess of the 120 recipients per year target and is over 14% higher than the previous year's number of 258.

Housing Programs Progress Report

Describe progress of all programs including local efforts to remove governmental constraints to the maintenance, improvement, and development housing element.

1	2	3	4
Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H-21 Mortgage Credit Certificate Program	The City shall continue to participate in the Mortgage Credit Certificate Program, administered by the Sacramento Housing and Redevelopment Agency (SHRA), to assist low-income first-time homebuyers purchase a home. The City shall target assistance for approximately 20 households by 2029, subject to availability of Program funds. The City shall publicize the program on the City website and prepare written materials.	Ongoing	Ongoing - The City continues to participate in the Mortgage Credit Certificate (MCC) Program administered by SHRA. Since, 1990, 79 Folsom households have been issued a MCC. Note: The MCC has not had a single family allocation since 2019.
H-22 Additional State, Federal, and Regional Funding	The City shall work to secure additional funding from State, Federal, and regional sources that can be used to help increase the supply of affordable housing in Folsom. The City shall pursue funding from various grant programs with a goal of obtaining $5 million dollars for affordable housing through 2029. Such programs may include, but are not limited to: The HOME program that has local funds distributed by the Sacramento Housing and Redevelopment Agency (SHRA); The state Multifamily Housing Program (MHP), sponsored by the Department of Housing and Community Development (HCD); The Permanent Local Housing Allocation (PLHA) fund, sponsored by HCD; The Transit-Oriented Development (TOD) Housing Program, sponsored by HCD; and The Affordable Housing and Sustainable Communities Program (AHSC) which funds transit-oriented development.	Annually	Ongoing - The City, particularly the Community Development Department, continues to work to secure additional funding from state and federal sources that can be used to increase the supply of affordable housing in the City of Folsom. In 2021, the City received three SACOG Regional Early Action Planning Grant Awards totaling $765,000 to further housing element program goals. In 2022, the City received a SACOG Green Means Go Early Activation Grant in the amount of $374,000 to fund non-transportation site specific infrastructure for ten for-sale affordable housing units associated the Habitat Persifer Street Project. In 2024, the City received allocations for the 2020 and 2021 PLHA grant funds, totaling $439,703, to support future affordable housing projects.
H-23 Expand Existing Affordable Housing Developments	The City shall initiate conversations with owners of existing affordable housing complexes to identify potential opportunities and available funding and/or incentives available to expand existing facilities to increase the number of affordable units. The City shall target production of 30 affordable units through the expansion of facilities by 2029.	Initiate conversations in 2023	In 2024, the City initiated discussions with several owners of existing affordable housing complexes to identify potential opportunities to expand existing facilities to increase the number of affordable units.
H-24 Mobile Home Repair and Replacement Loan Forgiveness Program	The City shall continue to provide forgiveness on Community Development Block Grant (CDBG) loans for improvements to manufactured housing units experiencing economic hardship, as defined by, and subject to, HUD guidelines.	Ongoing	Completed - Since the program's inception in 2011, the City has forgiven thirteen (13) Mobile Home Repair and Replacement loans due to financial hardship. There are no more outstanding Mobile Home Repair and Replacement loans, with the last one being forgiven in February of 2024.

Housing Programs Progress Report

Describe progress of all programs including local efforts to remove governmental constraints to the maintenance, improvement, and development housing element.

1	2	3	4
Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H-25 Housing Conditions Survey	The City shall seek funding through the Community Development Block Grant, or other funding sources, to conduct a survey of housing conditions in the city. The survey shall identify housing units in need of rehabilitation or replacement and be used to seek funding to support housing rehabilitation programs.	2025	In 2023, the City's housing intern conducted a targeted housing conditions windshield survey of Block Group 3, Census Tract 84.04. The homes in this area were constructed between 1916 and 1938, with 60% of homes owner occupied and 40% rentals. Based on the windshield survey results, 13% of the housing units in this area were identified as showing signs of needing moderate repair and only one home was categorized as needing substantial repairs. None of the units were considered dilapidated.
H-26 Code Enforcement	The City shall continue to encourage the rehabilitation of substandard residential properties by homeowners and landlords, using the Code Enforcement program, when necessary, to improve overall housing quality and conditions in the city.	Ongoing	Ongoing - The City continues to encourage rehabilitation of substandard residential properties in the City of Folsom.
H-27 Seniors Helping Seniors Program	The City shall continue to provide financial assistance for health, safety, emergency and accessibility home repairs to low-income seniors and low-income mobile homeowners through the Seniors Helping Seniors Program, subject to availability of Program funds. The City shall target financial assistance for 550 households by 2029.	Ongoing	Ongoing - The City continues to provide financial assistance for minor home repairs to low-income seniors through the Seniors Helping Seniors Program. In 2024, $235,430 of financial assistance was provided through this program and 75 eligible senior households were served. In addition, the City provides grants for major home repairs through the Senior Helping Seniors Program. In 2024, the City provided three major home repair grants totaling $22,552.
H-28 Habitat for Humanity Home Repair Program	The City shall work with Habitat for Humanity to promote the Home Repair Program offered by Habitat which responds to health, accessibility and safety concerns in homes owned by low-income families, veterans, and elderly residents on limited incomes. By fixing the long-deferred maintenance projects, critical repairs and code violations, this program helps families stay in their already affordable homes and avoid displacement. The City shall target home repairs for 3 units per year.	Ongoing	Ongoing - The City of Folsom has partnered with Habitat for Humanity of Greater Sacramento and continues to promote the organization's Home Repair Program, which provides critical home repairs and accessibility improvements for eligible residents. The City has supported the program through e-news communications and various social media platforms to raise awareness among Folsom households.
H-29 Emergency Shelter Facility Development	The City shall continue to encourage and provide technical assistance to local organizations and community groups to help develop emergency shelter facilities in Folsom. The City shall encourage the removal of any neighborhood barriers for any applications for an emergency shelter and shall target development of emergency shelter facilities sufficient to provide, at minimum, 47 emergency shelter beds.	Ongoing	Ongoing - The City continues to provide technical assistance to local organizations and community groups to help develop emergency shelter facilities in Folsom.
	As part of the City's comprehensive Zoning Code Update, the City shall amend the zoning code to ensure compliance with State law as follows: Allow "low barrier navigation center" developments by right in mixed-use zones and nonresidential zones permitting multifamily uses, consistent with Government Code Section 65662. Allow for the approval of 100 percent affordable developments that include a percentage of supportive housing units, either 25 percent or 12 units, whichever is greater, to be allowed without a conditional use permit or other discretionary review in all zoning districts where multifamily and mixed-use development is permitted, consistent with Government Code Section 65651(a).		Underway - Planned for completion as part of the Zoning Code update, which is scheduled for adoption late 2026.

Housing Programs Progress Report

Describe progress of all programs including local efforts to remove governmental constraints to the maintenance, improvement, and development housing element.

1	2	3	4
Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H-30 Zoning Code Amendments for Special Needs Housing	Establish appropriate parking standards for residential care homes and remove parking requirements for occupants of emergency shelters consistent with Government Code 65583. Allow housing for farmworkers in the Agricultural-Reserve District (A-1-A) or shall amend the zoning code to remove the Agricultural-Reserve District (A-1-A). Review and amend the zoning code, as necessary, to ensure requirements for group homes of more than six persons are consistent with State law and fair housing requirements. Review and amend the zoning code to revise findings for reasonable accommodations to remove constraints to housing for persons with disabilities and to reduce the burden of the applicant to determine other reasonable accommodations that provide an equivalent level of benefit. Establish a mobile home zoning district and amend the zoning map to apply the mobile home zoning district to all existing mobile home parks. Amend the zoning code to establish a written procedure to implement streamlined ministerial approval in compliance with Senate Bill 35	2021	
H-31 Homeless Services	The City shall work with Sacramento County and local community-based organizations to explore opportunities and form partnerships to bring satellite service for individuals experiencing or at risk of experiencing homelessness (e.g., drug addiction and mental health services, health clinics, career centers) to Folsom. [Source: New program]	2022/ Annually	Ongoing - The City continues to work with Sacramento County and local community-based organizations to explore opportunities and form partnerships to bring satellite service for individuals experiencing or at risk of experiencing homelessness
H-32 Fair Housing Information	The City shall also continue to use CDBG funds to support telephone counseling and mediation services provided through the Renter's Helpline. The City shall continue to make information regarding State and Federal fair housing requirements available at a designated office in City Hall, on the City's website, and at the Folsom Public Library. The City will also assist individuals with complaints in contacting the appropriate agency. The City shall also conduct annual targeted outreach (education campaigns, workshops, etc.) to multifamily rentals to distribute information regarding fair housing and the Renters Helpline. [Source: City of Folsom 2013 Housing Element, Goal H-6, Program H-6.A.]	Annually	Ongoing -The City continues to use CDBG funds to support telephone counseling and mediation services provided through the Renter's Helpline. The City also continues to make information regarding State and Federal fair housing requirements available to the public and to conduct outreach campaigns on affordable housing resources.
H-33 Affirmative Marketing Plan	The City shall require affordable developers to prepare an affirmative marketing plan, as a condition of receiving public funding, and shall require encourage private developers to prepare an affirmative marketing plan. The affirmative marketing plan shall that ensures marketing materials for new developments are designed to attract renters and buyers of diverse demographics, including persons of any race, ethnicity, sex, handicap, and familial status. [Source: New program]	2024	Complete - The City requires as a condition of approval that affordable housing developers prepare an affirmative marketing plan that is designed to attract renters and buyers of diverse demographics.
H-34 Green Means Go Program	The City shall support the SACOG Green Means Go program by accelerating infill development that reduces vehicle trips. In addition to the East Bidwell Corridor and the Transit Priority Areas, the City shall consider identifying the area on Greenback Lane near River Rock Drive as a Green Zone targeted for infill and compact development. [Source: New program]	2021	Complete - The City continues to support the SACOG Green Means Go Program and the area on Greenback Lane near River Rock Drive has been identified as a Folsom Green Zone to encourage infill and compact development.

EXHIBIT 2

REGIONAL HOUSING NEEDS ALLOCATION TABLE

Housing Element Annual Progress Report
Appendix B

EXHIBIT 2: Regional Housing Needs Allocation Table

Income Level		RHNA Allocation by Income Level	Projection Period - 06/30/2021-05/14/2021	2021	2022	2023	2024	2025	Total Units to Date (all years)	Total Remaining RHNA by Income Level
Acutely Low	Deed Restricted	-	-	-	-	-	-	-	-	-
	Non-Deed Restricted		-	-	-	-	-	-		
Extremely Low	Deed Restricted	-	-	4	11	15	-	6	43	-
	Non-Deed Restricted		-	-	-	-	7	-		
Very Low	Deed Restricted	2,226	-	19	63	18	-	7	**182**	**2,044**
	Non-Deed Restricted		-	16	11	5	-	-		
Low	Deed Restricted	1,341	-	51	36	127	10	38	**347**	**994**
	Non-Deed Restricted		-	14	21	14	23	13		
Moderate	Deed Restricted	829	-	1	-	2	-	1	**817**	**12**
	Non-Deed Restricted		-	-	66	551	186	10		
Above Moderate		1,967	-	572	1,035	778	677	411	**3,473**	**-**
Total RHNA		**6,363**								
Total Units			**-**	**677**	**1,243**	**1,510**	**903**	**486**	**4,819**	**3,050**

EXHIBIT 3

HOUSING ELEMENT ANNUAL PROGRESS REPORT

APPENDIX B

Housing Element Annual Progress Report
Appendix B

EXHIBIT 3: Housing Production and Development Activity Summary

Building Permits Issued by Affordability Summary		
Income Level		**Current Year**
Acutely Low	Deed Restricted	0
	Non-Deed Restricted	0
Extremely Low	Deed Restricted	6
	Non-Deed Restricted	0
Very Low	Deed Restricted	7
	Non-Deed Restricted	0
Low	Deed Restricted	38
	Non-Deed Restricted	13
Moderate	Deed Restricted	1
	Non-Deed Restricted	10
Above Moderate		411
Total Units		**486**

Units by Structure Type	Entitled	Permitted	Completed
Single-family Attached	0	0	0
Single-family Detached	144	411	559
2 to 4 units per structure	8	0	42
5+ units per structure	118	52	671
Accessory Dwelling Unit	7	23	29
Mobile/Manufactured Home	0	0	0
Total	**277**	**486**	**1301**

Infill Housing Developments and Infill Units Permitte	# of Projects	Units
Indicated as Infill	20	70
Not Indicated as Infill	416	416

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