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**Neighborhood Landscaping District Fiscal Year (FY) 2026/27 Annual Assessments [Published 05/29/2026]**

File ID: 2026-01068

**Location:** District 1, 2, 5, 6, 7, and 8

**Recommendation:** Conduct a public hearing and upon conclusion, adopt a **Resolution** confirming the budget, assessment diagram, and levying the assessment for FY2026/27 for the Neighborhood Landscaping District (District).

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**Presenter** Brent Mueller, Senior Development Project Manager, (916) 808-5715, bmueller@cityofsacramento.org, Department of Finance

**Attachments:**

- 1-Description/Analysis
- 2-Background
- 3-Schedule of Proceedings
- 4-Resolution
- 5-Exhibit A (District Map)
- 6-Exhibit B (FY2026/27 Subdivision Budgets & Parcel Assessments)

**Description/Analysis**

**Issue Detail:** The District is a special assessment district formed under the California Landscaping and Lighting Act of 1972 (California Streets and Highways Code § 22500 et seq.) (1972 Act). Subdivisions included in the District are levied an annual assessment to fund the maintenance of landscaping improvements located adjacent to and/or along the frontage of those subdivisions. A map showing the subdivisions included in the District is provided in Exhibit A to the attached resolution.

The District is required by the 1972 Act to present an annual assessment and diagram (i.e., a map showing all parcels of real property within the District) to Council for confirmation, both of which were provided in the Engineer's Annual Report approved by Council on May 12, 2026 (Resolution No.

2026-0116). Council also approves the annual budget for the District per City Code section 3.124.190. Confirmation of the assessment and diagram will authorize the City to levy and collect assessments in an amount sufficient to provide funding for maintenance of the landscaped areas adjacent to the subdivisions in the District for FY2026/27. Additional information on this District is provided in the Background section of this report.

**Policy Considerations:** The actions in the recommended resolution are required by the 1972 Act and City Code Chapter 3.124 for annual proceedings of an existing district.

**Economic Impacts:** None.

**Environmental Considerations:**

**California Environmental Quality Act (CEQA):** Under the CEQA Guidelines, continuing administrative activities of an assessment district and creation of government funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment do not constitute a project and are therefore exempt from CEQA review (14 Cal. Code Regs. § 15378(b)(2), (b)(4)).

**Sustainability:** Not applicable.

**Commission/Committee Action:** None.

**Rationale for Recommendation:** The recommended action supports funding, via property-based assessments, for maintenance of landscaping improvements located adjacent to or along the frontage of residential subdivisions within the District.

**Financial Considerations:** The total District assessment is projected to be \$373,641 for FY2026/27 in support of a projected operating budget of \$379,300, with the difference being paid from available fund balance. This equates to a weighted average proposed assessment of \$124.50 per single family parcel, which is an increase of \$3.62 or 2.99% over the weighted average actual assessment levied in FY2025/26. The assessments and the method by which they were derived are detailed in the Annual Report.

The 34 subdivisions in the District each have assessments that vary based on their operational needs, and for each subdivision the assessments proposed to be levied are at or below their FY2026/27 maximum authorized amounts. As discussed in more detail in the Background section of this report, the maximum authorized assessment varies for each subdivision. In 16 of the 34 subdivisions the maximum authorized assessment does not increase. In the remaining 18 subdivisions the maximum authorized assessment is subject to an annual increase determined by the percentage change in the Consumer Price Index (CPI) - San Francisco All Urban Consumers for the previous year, but not to exceed either 3% or 4% depending on the subdivision. For each

subdivision in the District, the FY2026/27 costs and a breakdown of the maximum authorized assessment and proposed actual assessment per single-family lot is provided in Exhibit B to the Resolution.

It is projected that one subdivision will end FY2025/26 with a negative fund balance. Infrastructure Finance staff continues to work with the Department of Public Works (who manages performance of the maintenance work) to develop funding and maintenance solutions for these subdivisions. The FY2026/27 Proposed Budget reflects a plan to continue to balance the budget of that one subdivision and ensure each subdivision in the District stays within budget.

The assessments and the method by which they were derived are detailed in the Engineer's Annual Report on file with the Infrastructure Finance Division of the Finance Department.

**Local Business Enterprise (LBE):** Not applicable.

## **ATTACHMENT 2 BACKGROUND**

On July 23, 1991, the City Council approved formation of the Neighborhood Landscaping District (District), formerly known as the Subdivision Landscaping Maintenance District. At the time of formation, the initial District included the Laguna Verde and Laguna Parkway subdivisions, located in Council District 8. Since then, the City Council has annexed 32 additional subdivisions to the District for a total of 34 subdivisions. A map showing the location of all 34 subdivisions is included as Exhibit A to the Resolution.

District services include the maintenance of landscaping improvements located adjacent to and/or along the frontage of residential subdivisions. The annual assessments fund the costs for the maintenance of these improvements and costs for the District's administration activities, including billing. For 18 of the subdivisions, at the time the subdivisions were annexed to the District, the City Council authorized a provision to mitigate cost increases by automatically increasing the maximum annual assessment each year based on the annual average increase in the CPI, San Francisco Area - All Urban Consumers. However, this automatic increase cannot exceed 3% in four of these subdivisions and cannot exceed 4% in the other 14 subdivisions. For FY2026/27, the change in the prior year annual average CPI was 2.18%. Therefore, the annual maximum assessments for all 18 subdivisions subject to the automatic increase will be increased by 2.18%. The remaining 16 subdivisions do not have an automatic CPI increase provision and their maximum annual assessment does not increase above the amount set forth at the time the subdivision annexed to the District.

At the conclusion of the public hearing, staff will recommend Council adopt the District budget and assessment diagram, and levy the assessments. The total property owner assessment in FY2026/27 is projected to be \$373,641.

**ATTACHMENT 3  
SCHEDULE OF PROCEEDINGS  
NEIGHBORHOOD LANDSCAPING DISTRICT  
FY2026/27 SCHEDULE**

March 24, 2026	Council Directed Filing of Engineer's Report
May 12, 2026	Council Approved Engineer's Annual Report, Adopted Resolution of Intention and Set Date for Public Hearing
May 29, 2026	Notice of Public Hearing Published
<b>June 9, 2026</b>	<b>Hold Public Hearing Council Approves District Budget &amp; Orders Annual Levy of Assessments</b>
August 2026	Assessments to County for Placement on Tax Roll

## **RESOLUTION NO.**

Adopted by the Sacramento City Council

### **Resolution Confirming Budget, Diagram, and Levying Assessment for the Neighborhood Landscaping District for Fiscal Year (FY) 2026/27 (Pursuant to Landscaping and Lighting Act of 1972)**

#### **BACKGROUND**

- A. The Neighborhood Landscaping District (District), as depicted in Exhibit A, was established by the City Council and approved by the Laguna Verde and Laguna Parkway Subdivision property owners on July 23, 1991. City Council subsequently annexed 32 additional subdivisions to the District.
- B. The City Council established the District under the Landscaping and Lighting Act of 1972 (California Streets and Highways Code § 22500 et seq.) (the 1972 Act) and City Code Chapter 3.124, and has previously levied assessments on property in the District to pay for landscaping maintenance services and related services to be provided within the District, all in accordance with the 1972 Act and City Code Chapter 3.124.
- C. On March 24, 2026, the City Council directed the Supervising Engineer of the Department of Public Works, designated by the City Council as the Engineer of Work for the District, to file an Engineer's Annual Report in accordance with the provisions of the 1972 Act (Resolution No. 2026-0077).
- D. On May 12, 2026, the City Council adopted a resolution approving the Engineer's Annual Report filed by the Engineer of Work and declaring its intention to levy and collect assessments within the District for FY2026/27, and set a public hearing for June 9, 2026 (Resolution No. 2026-0116). Notice of the hearing was given on May 29, 2026, in accordance with the 1972 Act and City Code Chapter 3.124.
- E. The maximum authorized assessments for some of the subdivisions within the District will be increasing for FY2026/27 according to the annual increase methodology previously adopted by the City Council. In 17 of the subdivisions, the proposed assessments for FY2026/27 are higher than the actual assessments levied in FY2025/26, however in all cases the proposed assessments are at or below their maximum authorized amounts, as shown on Exhibit B.

**BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:**

- Section 1. The City Council finds and determines that the background statements A through E are true and correct.
- Section 2. The City Council confirms the annual budget for the District, as set forth in Exhibit B and as provided in the Engineer's Annual Report for the District.
- Section 3. The City Council confirms the assessment diagram and the assessment roll set forth in the Engineer's Annual Report for the District and levies the assessments set forth in the assessment roll in the Engineer's Annual Report.
- Section 4. The City Council hereby authorizes the City Manager or the City Manager's designee to make any necessary budgetary adjustments associated with the approval of the Engineer's Annual Report and levy of assessments for FY2026/27.
- Section 5. Exhibits A and B are part of this resolution.

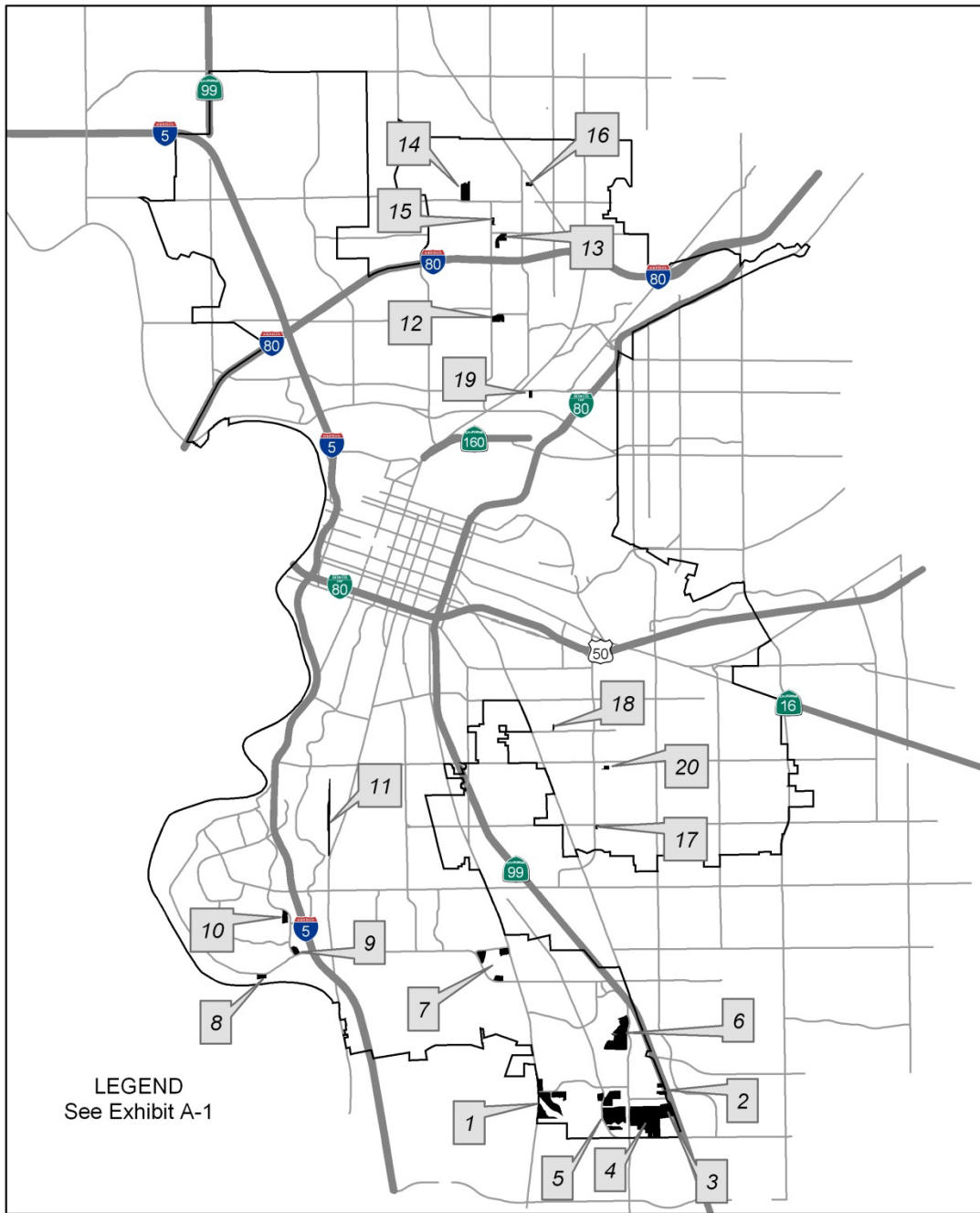
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Exhibit A – District Map

Exhibit B – FY2026/27 Subdivision Budgets & Parcel Assessments

# EXHIBIT A

## Neighborhood Landscaping District Location Map



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G.I.S.  
City of  
Sacramento

Planning Department

**EXHIBIT A-1**

**NEIGHBORHOOD LANDSCAPING DISTRICT**

***LOCATION MAP LEGEND***

- |  |  |
|--|--|
| <p><b><u>1</u></b><br/>Arlington Park #1<br/>Arlington Park Creekside #2<br/>Arlington Park Creekside #3<br/>Arlington Park Creekside #4<br/>Wickford Square</p> | <p><b><u>9</u></b><br/>Villa Palazzo</p>               |
| <p><b><u>2</u></b><br/>Jacinto Village #3<br/>Shasta Meadows</p>   | <p><b><u>10</u></b><br/>Windemere Estates</p>          |
| <p><b><u>3</u></b><br/>Laguna Vista</p>  | <p><b><u>11</u></b><br/>East Land Park Village</p>     |
| <p><b><u>4</u></b><br/>Cameron 5<br/>Laguna Vega<br/>Sheldon Farms<br/>Sheldon Whitehouse</p>  | <p><b><u>12</u></b><br/>Del Paso Nuevo #1 &amp; #3</p> |
| <p><b><u>5</u></b><br/>Laguna Verde #1<br/>Laguna Verde #2<br/>Laguna Parkway<br/>Newport Cove</p>   | <p><b><u>13</u></b><br/>Chardonnay</p>                 |
| <p><b><u>6</u></b><br/>Regency Place<br/>Stonewood</p>   | <p><b><u>14</u></b><br/>Kelton</p>                     |
| <p><b><u>7</u></b><br/>Brookfield Meadows #2<br/>Colony Brookfield<br/>Liberty Lane</p>  | <p><b><u>15</u></b><br/>Sunrise 94</p>                 |
| <p><b><u>8</u></b><br/>Carriage Estates</p>  | <p><b><u>16</u></b><br/>Jones Ranch</p>                |
|  | <p><b><u>17</u></b><br/>Elder Place</p>                |
|  | <p><b><u>18</u></b><br/>Zorba Court</p>                |
|  | <p><b><u>19</u></b><br/>Evergreen Phase I</p>          |
|  | <p><b><u>20</u></b><br/>66th Street Subdivision</p>    |

## EXHIBIT B

### NEIGHBORHOOD LANDSCAPING DISTRICT SUBDIVISION BUDGET AND PARCEL ASSESSMENTS FUND 2205, FOR FY2026/27

The annual budget for each individual subdivision is as follows:

Subdivision	FY2026/27 Estimated Beginning Fund Balance	FY2026/27 Assessments	FY2026/27 Expenditures	FY2026/27 Estimated Ending Fund Balance
66 <sup>th</sup> Street Subdivision	150	5,983	5,839	294
Arlington Pk #1	1,507	5,628	5,603	1,533
Arlington Pk Creekside #2	643	20,140	20,065	718
Arlington Pk Creekside #3	493	7,200	7,125	569
Arlington Pk Creekside #4	341	7,735	7,635	441
Brookfield Meadows #2	6,440	15,940	16,440	5,940
Cameron 5	1,726	8,633	8,608	1,751
Carriage Estates	9,073	8,596	9,596	8,074
Chardonay	476	3,686	3,611	551
Colony Brookfield	5,282	14,060	14,060	5,282
Del Paso Nuevo (Units 1 and 3)	3,833	19,360	19,335	3,858
East Land Park Village	6,993	28,238	28,739	6,492
Elder Place	7,117	8,100	8,766	6,451
Evergreen Phase I	12,361	-	-	12,361
Jacinto Village #3	6,898	5,117	3,870	8,145
Jones Ranch	8,232	7,085	8,518	6,799
Kelton	4,842	8,848	8,848	4,842
Laguna Parkway	2,245	20,103	20,078	2,270
Laguna Vega	3,635	21,173	21,148	3,660
Laguna Verde	13,404	12,731	16,731	9,404
Laguna Verde 2	1,503	7,669	7,644	1,527
Laguna Vista	(1,922)	11,710	9,710	77
Liberty Lane	2,254	14,334	14,309	2,279
Newport Cove	8,120	7,977	8,977	7,119
Regency Place	4,267	9,047	9,047	4,267
Shasta Meadows	1,065	8,148	8,123	1,090
Sheldon Farms	1,739	18,074	18,049	1,764
Sheldon Whitehouse	2,951	13,891	13,866	2,976
Stonewood	5,221	8,268	8,268	5,222
Sunrise 94	2,287	5,731	5,706	2,312
Villa Palazzo	435	8,400	8,325	510
Wickford Square	6,796	18,809	19,309	6,296
Windemere Estates	5,383	9,500	9,650	5,232
Zorba Court	1,851	3,727	3,702	1,876
<b>Total</b>	<b>137,642</b>	<b>373,641</b>	<b>379,300</b>	<b>131,983</b>

**EXHIBIT B (Continued)**

The following is a breakdown of the actual cost per single-family lot in each subdivision.

Subdivision	# of Lots	Actual Assessment FY2025/26	Maximum Authorized in FY2026/27	Proposed Actual FY2026/27
66 <sup>th</sup> Street Subdivision	19	300.00	314.91	314.90
Arlington Pk #1	84	67.00	67.00	67.00
Arlington Pk Creekside #2	76	265.00	265.00	265.00
Arlington Pk Creekside #3	60	120.00	120.00	120.00
Arlington Pk Creekside #4	119	65.00	65.00	65.00
Brookfield Meadows #2	55	283.62	289.81	289.80
Cameron 5	26	324.94	332.03	332.02
Carriage Estates	23	373.74	373.74	373.74
Chardonnay	97	38.00	38.00	38.00
Colony Brookfield	74	190.00	190.00	190.00
Del Paso Nuevo (Units 1 and 3)	79	239.84	245.06	245.06
East Land Park Village	90	307.06	313.75	313.74
Elder Place	14	557.14	626.15	578.56
Evergreen Phase I	60	-	153.43	-
Jacinto Village #3	29	172.66	176.46	176.46
Jones Ranch	23	280.04	370.36	308.04
Kelton	146	60.60	60.60	60.60
Laguna Parkway	319	63.02	63.02	63.02
Laguna Vega	270	70.36	78.42	78.42
Laguna Verde	128	99.46	99.46	99.46
Laguna Verde 2	43	178.34	178.34	178.34
Laguna Vista	72	146.52	179.24	162.64
Liberty Lane	74	168.44	248.51	193.72
Newport Cove	62	128.66	128.66	128.66
Regency Place:				
Single Family	133	52.88	52.88	52.88
Multi Family	56	35.96	35.97	35.96
Shasta Meadows	22	362.44	370.36	370.36
Sheldon Farms	103	159.52	188.22	175.48
Sheldon Whitehouse	163	83.40	85.22	85.22
Stonewood	261	31.68	31.68	31.68
Sunrise 94	19	295.20	301.65	301.64
Villa Palazzo	80	105.00	105.00	105.00
Wickford Square	103	178.72	182.61	182.60
Windemere Estates	50	190.00	190.00	190.00
Zorba Court	9	405.32	414.16	414.16