

File ID: 2026-00811

5/12/2026

Power Inn Road Maintenance District - Initiate Annual Proceedings for Fiscal Year (FY) 2026/27

File ID: 2026-00811

Location: District 6

Recommendation: Adopt a **Resolution:** 1) approving the Fiscal Year (FY) 2026/27 Engineer's Annual Report; 2) declaring the intention to levy and collect assessments for maintenance of landscaping improvements for FY2026/27 for the Power Inn Maintenance District No. 2003-01; and 3) setting a time and place for a public hearing on June 9, 2026.

Contact: Sini Makasini, Senior Development Project Manager, (916) 808-7967, smakasini@cityofsacramento.org; Eric Frederick, Special Districts Manager, (916) 808-5129, efrederick@cityofsacramento.org; Department of Finance

Presenter: None

Attachments:

- 1-Description/Analysis
- 2-Schedule of Proceedings
- 3-Resolution
- 4-Exhibit A - District/Boundary Map
- 5-Exhibit B - FY2026/27 District Budget & Parcel Assessments
- 6-Exhibit C - Engineer's Annual Report FY2026/27

Description/Analysis

Issue Detail: On July 29, 2003, Council approved formation of the Power Inn Road Maintenance District No. 2003-01 (District) under the California Landscaping and Lighting Act of 1972 (California Streets and Highways Code § 22500 et seq.) (1972 Act). The District provides funding for the maintenance of the landscaped corridor located along the frontage of lots adjacent to Power Inn Road between 14th Avenue and the Regional Transit overcrossing located just south of Folsom Boulevard (see Exhibit A for a map of the District). The landscaped corridor is designated as the area between the separated sidewalk and the curb and gutter.

Pursuant to the 1972 Act, an Engineer's Annual Report for the District (Report) is required to be

prepared for City Council review and approval. The Report describes the improvements to be maintained by the District and recommends the assessments to be collected to fund such maintenance. The Report has been prepared and filed with the City Clerk as Exhibit C to the attached Resolution, as directed by the City Council on March 24, 2026 (Resolution No. 2026-0077). Council approval of the Report is now required before the City can collect assessments in an amount sufficient to provide partial funding for landscape maintenance costs of the District for FY2026/27. The Council must also adopt a Resolution of Intention for its levy and collection of assessments for the District and then hold a hearing at a future date to formally confirm the assessments.

The District funds only a portion of the total cost of providing landscape maintenance services to the District. The Report separates the benefits of the District between “special benefits” to the assessed parcels and “general benefits” that do not directly benefit those assessed parcels. Only special benefits can be funded by District assessments. Analysis of the District amenities shows that assessed parcels in the District receive 74.25% of the benefit from the improvements. This percentage is the special benefit provided by the District. The remaining amount must be funded from other sources. The funding sources and budget are detailed in the Financial Considerations section below and in Exhibit B to the Resolution.

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 governmental 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: Not applicable.

Rationale for Recommendation: The recommended Council action supports funding for landscape maintenance services in the District via property-based assessments. The recommended Council action is also necessary to allow staff to notify the public of the proposed hearing, which has been set for June 9, 2026. At the conclusion of the public hearing, staff will recommend Council adopt the budget and levy the assessments.

Financial Considerations: The total estimated expense budget for the District in FY2026/27 is

\$21,678 as shown in Exhibit B and detailed in the Report. Pursuant to the Report, \$16,096 of assessment revenue can be used to fund special benefits. The remaining portion of the maintenance, utilities, and administrative costs, attributed to general benefit and detailed in Exhibit B, will be provided by the operating budgets of the Department of Public Works, Streets Division and the Department of Finance, Infrastructure Finance Division.

Pursuant to previous Council action authorizing automatic annual increases to the District's maximum authorized assessment amount (Resolution No. 2003-356), the maximum authorized assessment amount for the District is automatically increased for FY2026/27 by 2.18% based on the percentage increase in the prior calendar year annual average of the Consumer Price Index - San Francisco Area (All Urban Consumers). The proposed assessment for FY2026/27 of \$3.438 per linear foot of frontage is a 2.18% increase from the FY2025/26 assessment of \$3.365 per linear foot of frontage. The proposed FY2026/27 assessment is the maximum allowed assessment for FY2026/27. The proposed increase is necessary to maintain service levels and adequate reserves to cover extraordinary maintenance.

Local Business Enterprise (LBE): Not applicable.

Attachment 1

**SCHEDULE OF PROCEEDINGS
POWER INN ROAD MAINTENANCE DISTRICT NO. 2003-01**

FY2026/27

March 24, 2026 Council – Direct Filing of Engineer’s Report

May 12, 2026	Council – Approval of Engineer’s Annual Report and Resolution of Intention and Set Date for Public Hearing
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May 29, 2026 Publish Notice of Public Hearing

June 9, 2026 Council – Public Hearing, Council Orders Annual Levy

August 2026 Assessments to County for Placement on Tax Roll

RESOLUTION NO. 2026-

Adopted by the Sacramento City Council

Resolution Approving Engineer's Annual Report and Intention to Levy and Collect Assessments for Maintenance of Landscaping Improvements for the Power Inn Road Maintenance District No. 2003-01 Fiscal Year 2026/27 (Pursuant to Landscaping and Lighting Act of 1972)

BACKGROUND

- A. The Power Inn Road Maintenance District No. 2003-01 (District), as depicted in Exhibit A, was established by the City Council and approved by the property owners on July 29, 2003.
- B. The City Council established the District under the Landscaping and Lighting Act of 1972 (California Streets and Highways Code § Section 22500 et seq.) (the 1972 Act), and has previously levied assessments on property in the District to pay for landscaping maintenance and related services within the District, all in accordance with the 1972 Act and City Code Chapter 3.124.
- C. On March 24, 2026, 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. The Engineer's Annual Report includes an analysis that quantifies the amount of special benefit derived from District activities by the parcels paying the assessment. The result of the analysis is that 74.25% of the maintenance, utilities, and administrative services provided in the District are a special benefit to the parcels within the District and 25.75% of the services are a general benefit that do not directly benefit the assessed parcels. Pursuant to state law, the City can only collect assessments to the extent that the improvements provide special benefits to assessed parcels and must utilize other sources of funding to provide the general benefit portion. A detailed budget is shown on Exhibit B.
- E. The maximum authorized assessment amount for the District is automatically increased for Fiscal Year (FY) 2026/27 by 2.18% based on a percentage increase in the prior calendar year annual average of the Consumer Price Index – San Francisco Area (All Urban Consumers). The proposed actual assessment for FY2026/27 will be increased to the maximum allowed assessment for FY2026/27 of \$3.438 per linear foot of frontage, in order to maintain service levels and adequate reserves to cover extraordinary maintenance.

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 hereby approves the Engineer's Annual Report for FY2026/27 attached hereto as Exhibit C.
- Section 3 The City Manager or the City Manager's designee is hereby authorized to make any necessary budgetary adjustments associated with the approval of the Engineer's Annual Report for FY2026/27.
- Section 4 The City Council intends to levy and collect assessments within the District during FY2026/27. The area of land to be assessed is in the City of Sacramento, Sacramento County and depicted on the map attached hereto as Exhibit A.
- Section 5 The maintenance of improvements to be made in the District is generally described as follows:

Maintenance of the landscape improvements adjacent to Power Inn Road on the East side from 14th Avenue to approximately 900 feet north of Cucamonga Avenue and on the west side from 14th Avenue to approximately 590 feet north of Cucamonga Avenue.

The improvements generally consist of landscaping and irrigation systems for the landscape area adjacent to Power Inn Road between the back of the curb and the front of the sidewalk. Maintenance of said improvements includes, but is not limited to, periodic mowing of grass, trimming of trees and shrubs, and fertilizing, together with the regular furnishing of water for irrigation of all plant material, and the repair, maintenance and replacement of the irrigation system, planted materials and amenities.

- Section 6 In accordance with the City Council's resolution directing the filing of an Engineer's Annual Report, the Engineer of Work has filed the report required by the 1972 Act with the Infrastructure Finance Division and it is attached hereto. All interested parties are referred to that report for a full and detailed description of the improvements, the boundaries of the District, and the proposed assessments upon assessable lots and parcels of land within the District.
- Section 7 At 2:00 pm on Tuesday, June 9, 2026, the City Council will conduct a public hearing on the question of the levy and collection of the proposed annual assessment for the District. The public hearing is scheduled to be

conducted in-person at the City Council Chambers, New City Hall, 915 I Street (first floor), Sacramento, California.

Section 8 The proposed FY 2026/27 assessment of \$3.438 per linear foot of frontage is an increase of 2.18% from the FY2025/26 assessment of \$3.365 per linear foot of frontage. The proposed FY2026/27 assessment of \$3.438 per linear foot of frontage is the maximum allowed assessment for FY2026/27 as shown on Exhibit B.

Section 9 The City Clerk is authorized and directed to give the notice of hearing required by the 1972 Act.

Section 10 Exhibits A through C are part of the resolution.

Table of Contents:

Exhibit A: District Map

Exhibit B: FY2026/27 District Budget & Parcel Assessment

Exhibit C: Engineer's Annual Report FY 2026/27

EXHIBIT A

Power Inn Road Maintenance District 2003-01

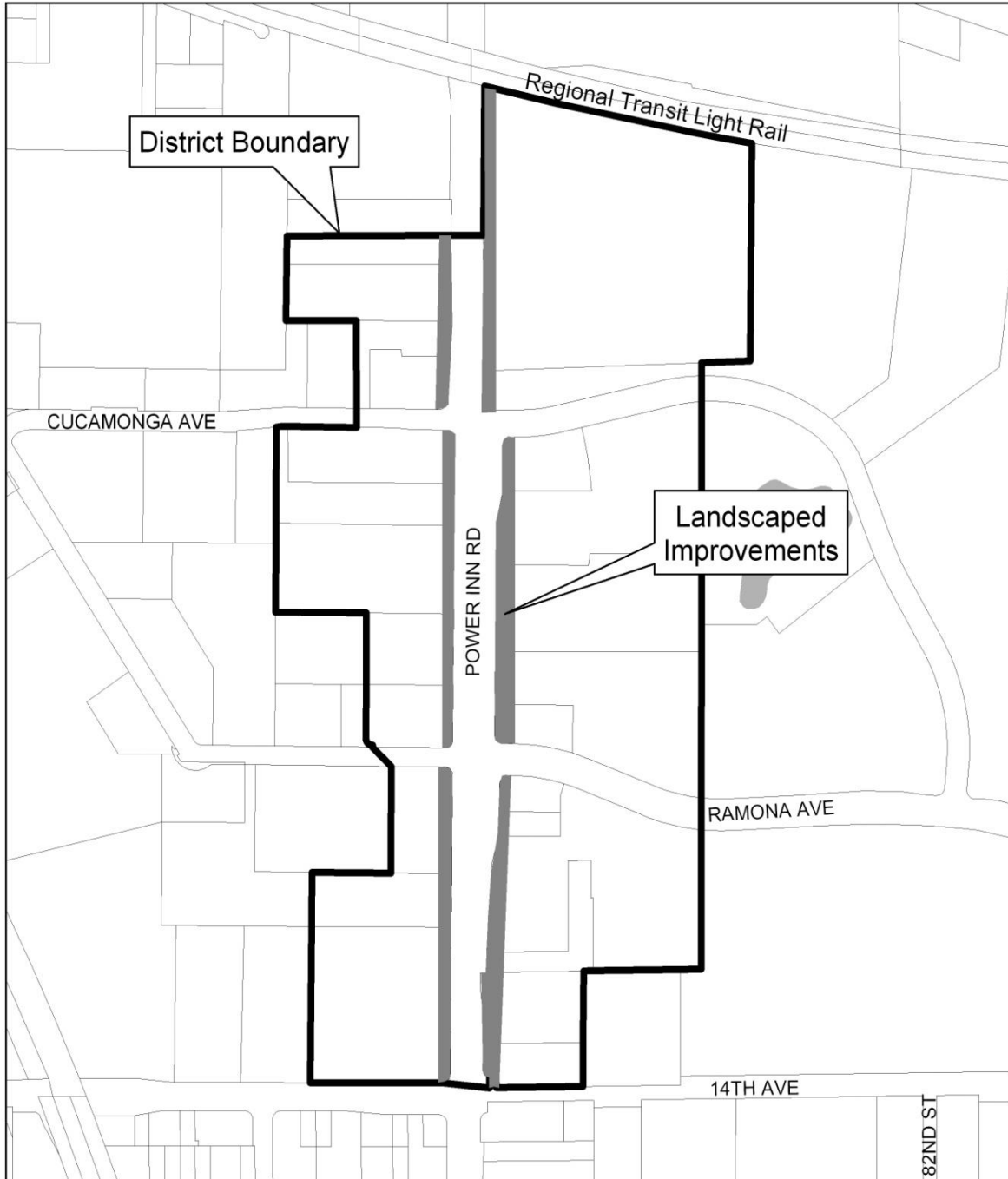


EXHIBIT B

**POWER INN ROAD MAINTENANCE DISTRICT NO. 2003-01
DISTRICT BUDGET
FUND 2201**

FY 2026/27

	Special Benefit Fund 2201	General Benefit Contribution	District Total
Special and General Benefit Split Respectively	74.25%	25.75%	
Estimated Beginning Fund Balance	7,787		
Total Assessed to Property Owners	15,772		
Total Resources	\$23,559	\$5,582	\$29,142
Maintenance & Utilities	14,891	5,164	20,055
Administrative Costs			
Infrastructure Finance			
Administration	351	122	473
Accounting			
Administration	815	283	1,098
County Billing	39	13	52
Total Expenditures	\$16,096	\$5,582	\$21,678
Estimated Ending Fund Balance	7,464		
Year-Over-Year Change in Fund Balance	(324)		

PARCEL ASSESSMENT

The annual maintenance cost for each property owner is based on the linear footage of their property's street frontage multiplied by the following cost per foot.

Name	FY 2026/27 Maximum Authorized Amount	FY2025/26 Cost Per Foot	FY2026/27 Cost Per Foot
Power Inn Road Maintenance District	\$3.438	\$3.365	\$3.438

Every fiscal year the maximum authorized assessment may increase by the Consumer Price Index (CPI), San Francisco Area (All Urban Consumers), or by 4% per year, whichever is less. The maximum authorized assessment amount for the District has been automatically increased for FY 2026/27 by 2.18% based on a percentage increase in the prior calendar year annual average of the CPI.

**ENGINEER'S ANNUAL REPORT
AND THE LEVY OF THE ANNUAL ASSESSEMENT**

**CITY OF SACRAMENTO
POWER INN ROAD MAINTENANCE DISTRICT NO. 2003-01**

FY2026-27



**As Accepted By
The City of Sacramento
Sacramento County
California**

ENGINEER'S REPORT
FY2026/27
POWER INN ROAD MAINTENANCE DISTRICT NO. 2003-01
(Pursuant to the Landscaping and Lighting Act of 1972)

The undersigned respectfully submits the enclosed report as directed by the City Council by Resolution No. 2026-0077.

Judith Matsui-Drury, P.E., Supervising Engineer
Department of Public Works, City of Sacramento, Engineer of Work

By:  _____
Judith Matsui-Drury (Mar 26, 2026 17:23:25 PDT)

I HEREBY CERTIFY that:

1. The enclosed Engineer's Report together with Assessment and Assessment Diagram thereto attached, was filed with me on the ____ day of ____, 2026.

2. The enclosed Engineer's Report was approved by the City Council of the City of Sacramento, California, on the ____ day of ____, 2026.

3. The enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was confirmed by the City Council of the City of Sacramento, California, on the ____ day of ____, 2026.

4. The enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was filed with the County Auditor of the County of Sacramento, California, on the ____ day of ____, 2026.

Mindy Cuppy, City Clerk
City of Sacramento, Sacramento County, California

By: _____

Engineer's Report Power Inn Road Maintenance District No. 2003-01

Judith Matsui-Drury, Engineer of Work for the Power Inn Road Maintenance District No. 2003-01, City of Sacramento, Sacramento County, California, makes this report as directed by the City Council, pursuant to the Landscaping and Lighting Act of 1972 (Streets and Highways Code Section 22500, and following).

The maintenance, which is the subject of this report, is briefly described as follows:

Furnish all tools, equipment, apparatus, facilities, labor, material, supplies, and utilities necessary or desirable to maintain and service the landscape improvements adjacent Power Inn Road on the East side from 14th Avenue to approximately 900 feet north of Cucamonga Avenue and on the west side from 14th Avenue to approximately 590 feet north of Cucamonga Avenue, and more particularly described on plans and specifications approved by the City of Sacramento on file at the City of Sacramento, Finance Department, 915 "I" Street, 5th Floor, Sacramento, California 95814.

The improvements generally consist of landscaping and irrigation systems for the landscape area adjacent to Power Inn Road between the back of curb and the front of the sidewalk. Maintenance of said improvements will include, but not be limited to, periodic mowing of grass, trimming of trees and shrubs, and fertilizing, together with the regular furnishing of water for irrigation of all plant material, and the repair, maintenance and replacement of the irrigation system, planted materials and amenities.

In addition to the hard costs of maintaining the improvements mentioned above, the City will incur costs for staff time and expenses related to the management and maintenance of the improvements within the District. Staff time includes oversight and coordination of both City and contractor provided services, annual tax roll preparation, and addressing property owner questions and concerns. These activities are directly related to the improvements, and without them the improvements could not be efficiently completed or properly maintained on an ongoing basis.

This report includes the following attached exhibits:

EXHIBIT A – Schematic diagram of the landscaping improvements.

EXHIBIT B – An estimate of the cost of the maintenance.

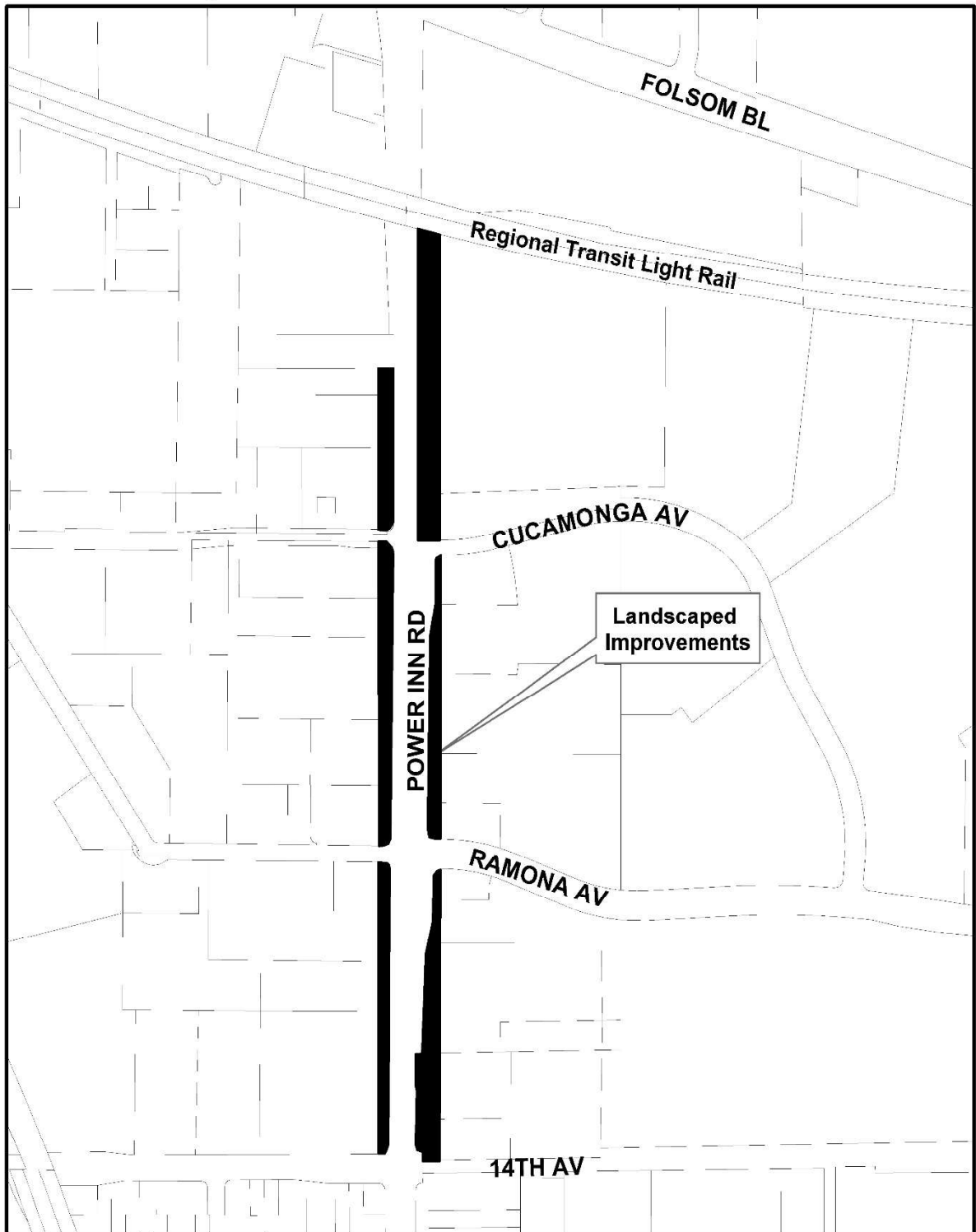
EXHIBIT C – An assessment roll showing the amount to be specifically assessed against each parcel of real property within this district. Each parcel is described by County Assessor's parcel number or other designation, and each parcel is also assigned a separate "assessment number" for the purposes of this report.

EXHIBIT D – A statement of the method by which the undersigned determined the amount of the proposed assessments to be assessed against each parcel, based on benefits to be derived by each parcel, from the maintenance of said improvements.

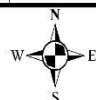
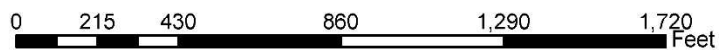
EXHIBIT E – A diagram showing all of the parcels of real property within this assessment district. The diagram is keyed to Exhibit C by assessment number.

EXHIBIT A

Power Inn Road Maintenance District 2003-01 Improvements to be Installed and Maintained



B Mueller



5/28/03

EXHIBIT B

**Power Inn Road Maintenance District No. 2003-01
Summary of Costs in the District**

FY2026/27

	Special Benefit Fund 2201	General Benefit Contribution	District Total
Special and General Benefit Split Respectively	74.25%	25.75%	
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EXHIBIT C
FY 2026/27
ASSESSMENT ROLL
POWER INN RD MAINTENANCE DISTRICT NO. 2003-01

NO.	APN #	AMOUNT
22	079-0270-005-0000	\$277.96
21	079-0270-006-0000	\$561.10
20-1	079-0270-019-0000	\$313.44
20-2	079-0270-020-0000	\$400.90
17	079-0282-013-0000	\$875.52
18	079-0282-024-0000	\$412.56
19	079-0282-027-0000	\$423.28
15Rev	079-0282-029-0000	\$687.60
16Rev	079-0282-035-0000	\$527.04
10	079-0291-008-0000	\$701.34
11	079-0291-009-0000	\$305.98
12	079-0300-014-0000	\$1,422.54
13	079-0300-015-0000	\$522.56
14	079-0300-023-0000	\$962.64
1	079-0310-006-0000	\$2,430.66
2	079-0310-046-0000	\$268.16
3	079-0430-001-0000	\$431.46
4	079-0430-002-0000	\$729.44
5	079-0430-003-0000	\$844.06
6	079-0430-004-0000	\$517.68
7	079-0430-005-0000	\$295.66
8-1-1	079-0430-031-0000	\$281.90
8-1-2	079-0430-032-0000	\$237.22
9-2	079-0430-035-0000	\$196.48
9-1	079-0430-036-0000	\$1,144.84

Total **\$15,772.02**

EXHIBIT D

METHOD OF SPREADING ASSESSMENTS

BENEFITS

The improvements described in the first section are expected to confer certain special benefits to parcels within each applicable District. The special benefits are described below.

Street Landscaping

The overall appeal and safety of an area is enhanced when landscaping improvements are in place and kept in a healthy and satisfactory condition. Conversely, appeal and safety decreases when landscaping is overgrown, unsafe or destroyed by the elements or vandalism.

- **Improved Aesthetics:** Street landscaping improvements improve the livability, commercial activity, appearance and desirability for properties within the District. Regular maintenance ensures that the improvements do not reach a state of deterioration or disrepair so as to be materially detrimental to properties adjacent to or in close proximity to the improvements within the District. The overall appeal of the District is enhanced when improvements are in place and kept in a healthy and satisfactory condition. Conversely, appeal decreases when improvements are not well-maintained, unsafe, or destroyed by the elements or vandalism. According to the Victoria Transport Policy Institute (2011), streetscapes have a significant effect on how people view and interact with their community. With streetscapes that are safe and inviting, people are more likely to walk, which can help reduce automobile traffic, improve public health, stimulate local economic activity and attract residents and visitors to the community.
- **Increased Safety:** Safety for pedestrians involves not only a degree of protection from vehicular accidents, but also from criminal activity. Well maintained areas mitigate crime, especially vandalism, and enhance pedestrian safety. A recent study found that after landscape improvements were installed, there was a 46% decrease in crash rates across urban arterial and highway sites and a second study reviewed found a 5% to 20% reduction in mid-block crashes after trees and planters in urban arterial roads were put in place. In addition, there is less graffiti, vandalism, and littering in outdoor spaces with natural landscapes than in comparable plant-less spaces (Wolf, 2010). The Victoria Transport Policy Institute (2011) has found that streetscapes reduce traffic speeds and when combined with improved pedestrian crossing conditions can significantly reduce collisions.
- **Economic Activity:** Well-maintained street landscape improvements not only make adjacent properties appear more stable and prosperous but can spur investment in the property. The National Complete Streets Coalition (NCSC, n.d.) notes that street design that is inclusive of all modes of transportation, where appropriate, not only improves conditions for existing businesses, but also is a proven method for revitalizing an area and attracting new development. According to the FHWA, landscaped sidewalks create an inviting place for customers to shop and do business (FHWA, 2001). Well-maintained and safe District areas will encourage an increase in the overall

pedestrian activity. The Districts' area will become more pedestrian friendly, thus improving the retail environment by encouraging individuals to shop, dine, and stay within the District boundaries. The District will provide a cleaner more inviting environment to residents and consumers which will attract, retain and expand the retail and business climate throughout the District. The effort will reduce vacancy rates and increase lease rates and utilization of property within the District.

As a result of the improvements being maintained, the overall livability of the District will increase. Livability encompasses several qualities and characteristics that are unique to a specific area. The Victoria Transport Policy Institute (2011) expands on the concept of livability and the various benefits associated with that designation:

“The livability of an area increases property desirability and business activity. Livability is largely affected by conditions in the public realm, places where people naturally interact with each other and their community, including streets, parks, transportation terminals and other public facilities. Livability also refers to the environmental and social quality of an area as perceived by employees, customers and visitors. This includes local environmental conditions, the quality of social interactions, opportunities for recreation and entertainment, aesthetics, and existence of unique cultural and environmental resources.”

Separation of General Benefit

Section 4 of Article XIID of the California Constitution provides that once a local agency which proposes to impose assessments on property has identified those parcels that will have special benefits conferred upon them and upon which an assessment will be imposed, the local agency must next “separate the general benefits from the special benefits conferred,” and only the special benefits can be included in the amount of the assessments imposed.

General benefit is an overall and similar benefit to the public at large resulting from the maintenance of the District's improvements provided by the assessments levied. The maintenance of assessment funded District improvements provided by the District will be located within the District boundaries only. There will be no maintenance of assessment funded improvements located outside of the District boundaries.

The ongoing maintenance of the District improvements will provide aesthetic, safety and economic activity benefits to the property within the District. However, it is recognized that the ongoing maintenance of District improvements will also provide a level of benefit to some property within proximity to the District, as well as visitors and individuals passing through the District. Pedestrian traffic from property within and outside of the District as well as individuals passing through the District area will be able to utilize the safe and maintained sidewalks to not only access property located within the District, but also to access the Sacramento Regional Transit Station within the District. Therefore, the general benefit created as a result of the District improvements has been considered.

Quantification of Benefit

As a result of the maintenance and operation of the improvements, there will be a level of general benefit to people that do not intend to conduct business within the District. In order for property within the District to be assessed only for that portion of special benefits received from the District's maintenance activities, general benefits provided by the ongoing maintenance of the improvements needs to be quantified. The amount of general benefit that is provided from the District's maintenance activities cannot be funded via property owners' assessments.

Based upon the City's General Plan (2009) Roadway Hierarchy, the streets within the City are classified into one of the following categories: expressway, major arterial, minor arterial, collector, or local streets. The street landscaping within the district is located along Power Inn Road, which is classified as an arterial street, and primarily situated within the public rights-of-way. The portion of the maintained landscaping that is located along the arterial street provides some general benefit to pass-through traffic.

Arterial streets are intended to provide a higher degree of mobility and generally serve longer vehicle trips. Power Inn Road is a four-lane arterial street within the City of Sacramento. Within the Power Inn Road District boundaries, the Power Inn Road landscape improvements serve not only parcels in the immediate vicinity, but persons who live outside of the Power Inn Road District and are passing by. The City's Power Inn Road Widening Feasibility Study (2011) does not identify the percentage of traffic on arterial streets, which is pass-through traffic.

The City's Feasibility Study (2011) does provide an estimated number of daily trips for Power Inn Road within the immediate vicinity of the Power Inn Road District. To find the estimated number of daily trips on Power Inn Road within the Power Inn Road District an average of the studies segments are used.

Roadway Segment	Average Number of Vehicles per Day¹
Power Inn Road – 14 th Avenue to 21 st Avenue	29,327
Power Inn Road – Railroad Crossing to Fruitridge Road	30,015
Power Inn Road – 38 th Avenue to Fruitridge Road	26,337
Power Inn Road – Elder Creek to 38 th Avenue	26,764
Average of Power Inn Road Segments	28,111

(1) Average Number of Vehicles per Day is from the City's Feasibility Study.

Before the determination and allocation of the percentage of special and general benefit for Power Inn Road District can be made, the estimated pass-through traffic must be computed. In lieu of having a study that identifies the pass-through traffic, the estimated number of special benefit trips for each parcel based upon its land use has been used. The pass-through trips are vehicles driving along the maintained street within the Power Inn Road District for a portion of their trips, but not working, shopping or conducting business in the Power Inn Road District or benefiting from the landscaping improvements in place. Each parcel within the Power Inn Road District was assigned an average daily number of special benefit trips according to the Trip Generation (2003) report using the parcel's land use and building size.

The total of all special benefit trips was removed from the average number of vehicles per day traveling on Power Inn Road to estimate the number of pass-through trips daily.

Street Name	Average Number of Vehicles per Day	Less: Estimated Special Benefit Trips¹	Estimated Number of Pass Through Trips	Estimated % General Benefit
Power Inn Road	28,111	20,873	7,238	25.75%

(1) Average Number of Special Benefit Trips per Day is from the Institute of Traffic Engineer's, Trip Generation Report.

Based on the above calculations, the general benefit portion of the improved aesthetics, increased safety, and economic activity benefits resulting from the street landscaping improvements is estimated to be 25.75% and the special benefit is estimated to be 74.25%.

Method of Spreading Assessments

The special benefit portion of the costs of maintenance for the landscaping, administration of the district and all incidental expenses including preparation of the Engineer's Report and annual billing expenses are spread to each benefited parcel within the district in proportion to its frontage width (width of parcel adjacent to a street), relative to the other parcels within the district.

