

**File ID:** 2026-00757

4/28/2026

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**City Code Chapter 3.124 Maintenance Assessment Districts - Fiscal Year (FY) 2026/27 Annual Proceedings**

File ID: 2026-00757

**Location:** District 2, 3, and 8

**Recommendation:** Adopt: 1) a **Resolution** approving the Willowcreek Maintenance Assessment District Engineer's Annual Report and levying the assessment for Fiscal Year (FY) 2026/27; 2) a **Resolution** approving the Northside Subdivision Maintenance District Engineer's Annual Report and levying the assessment for FY2026/27; 3) a **Resolution** approving the Laguna Creek Maintenance District Engineer's Annual Report and levying the assessment for FY2026/27; and 4) a **Resolution** approving the Neighborhood Water Quality District Engineer's Annual Report and levying the assessment for FY2026/27.

**Contact:** Brent Mueller, Senior Development Project Manager, (916) 808-5715, bmueller@cityofsacramento.org; Eric Frederick, Special Districts Manager, (916) 808-5129, efrederick@cityofsacramento.org; Department of Finance

**Presenter:** None

**Attachments:**

- 1-Description/Analysis
  - 2-Background
  - 3-Willowcreek Resolution
  - 4-Willowcreek Exhibit A - FY2026/27 District Budget and Parcel Assessment
  - 5-Willowcreek Exhibit B - FY2026/27 Engineer's Annual Report
  - 6-Northside Resolution
  - 7-Northside Exhibit A - FY2026/27 District Budget and Parcel Assessment
  - 8-Northside Exhibit B - FY2026/27 Engineer's Annual Report
  - 9-Laguna Creek Resolution
  - 10-Laguna Creek Exhibit A - FY2026/27 District Budget and Parcel Assessment
  - 11-Laguna Creek Exhibit B - FY2026/27 Engineer's Annual Report
  - 12-Neighborhood Water Quality District (NWQD) Resolution
  - 13-NWQD Exhibit A - FY2026/27 District Budget and Parcel Assessment
  - 14-NWQD Exhibit B - FY2026/27 Engineer's Annual Report
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## Description/Analysis

**Issue Detail:** Pursuant to Sacramento City Code section 3.124.190, the following maintenance assessment districts (Districts) must present an annual budget and engineer's report to City Council:

- Willowcreek Maintenance Assessment District (Willowcreek)
- Northside Subdivision Maintenance District (Northside)
- Laguna Creek Maintenance District (Laguna Creek)
- Neighborhood Water Quality District (Neighborhood Water Quality)

The Districts were formed to provide various maintenance and operations services such as street landscape, park, open space, drainage basin, and wetlands maintenance as well as water quality programs. More detailed descriptions of the services provided in each district are listed in the Background section of this report.

Approval of the Districts' annual budgets will authorize the City to collect assessments in the amount sufficient to provide funding for maintenance, operations, and water quality services required in each District for FY2026/27.

**Policy Considerations:** The requirements for the annual proceedings for these Districts are set forth in Sacramento City Code section 3.124.190, which requires the filing of an annual engineer's report (Exhibit B to the attached Resolutions) describing the required maintenance work and associated costs before levying annual assessments.

**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:** Not applicable.

## Rationale for Recommendation:

- **Willowcreek:** The recommended action supports Best Management Practices (BMPs) to reduce storm water pollution as required by the Federal Clean Water Act and the City's

National Pollutant Discharge Elimination System (NPDES) Permit within the district's boundaries.

- **Northside:** This action supports BMPs to provide maintenance activities associated with the Northside Subdivision Wetlands Mitigation Program as required by the U.S. Army Corps of Engineers Permit for the Northside Subdivision. The district also funds maintenance activities for the landscaped area adjacent to Marysville Boulevard.
- **Laguna Creek:** This action supports BMPs to provide funding for environmental monitoring and maintenance activities associated with the Laguna Creek Wetlands Mitigation Program as required by the U.S. Army Corps of Engineers Permit.
- **Neighborhood Water Quality:** This action supports BMPs to provide funding for maintenance of wetland areas identified in the U.S. Army Corps of Engineers' Nationwide Permits, Water Quality Swales and Detention areas, and landscaping improvements located in and/or adjacent to residential subdivisions in this district.

**Financial Considerations:** The Districts are self-supporting and have no impact on the General Fund. The cost of maintenance, operation, and program services required by each District will be funded through the annual assessments. A summary of each District budget and proposed assessment to be levied is provided below. Detailed information about the Districts' revenues and expenditures for FY2026/27 are shown in Exhibit A to the Resolutions and detailed in the Engineer's Annual Report (Exhibit B to the attached Resolutions) filed with the Infrastructure Finance Division of the Department of Finance which is designated by the City Clerk to be the repository of documents associated with special districts. Although the assessment amounts are increasing for FY2026/27, the proposed FY2026/27 assessments to be levied for most parcels within the Districts are below the maximum authorized amount by land use type for each District, as shown on Exhibit A attached to each resolution.

- **Willowcreek:** The total assessment for FY2026/27 is projected at \$92,922, with an expense budget of \$62,538. Collection of surplus revenues is intentional to increase fund balance. The proposed assessment to be levied of \$102.00 per residential parcel for FY2026/27 is a 0.47% increase over the FY2025/26 assessment of \$101.52, which equates to an increase of \$0.48 per residential parcel. The assessment levied will continue to increase in future years to fully fund expenses and increase fund balance to a prudent level. The proposed assessment to be levied is below the maximum authorized assessment amount of \$184.07 per residential parcel. Pursuant to City Code section 3.124.120 and Resolution No. 1998-0326, City Council previously authorized annual automatic increases to the maximum authorized assessment amount to account for inflation, provided such annual increases do not exceed 4%. The maximum authorized annual assessment is increasing by 2.18% for FY2026/27 based on the 2024 San Francisco-Oakland-Hayward area (All Urban Consumers) Price Index annual

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average increase of 2.18%.

- **Northside:** The total assessment for FY2026/27 is projected at \$17,369, with an expense budget of \$17,736. The proposed assessment to be levied of \$155.08 for FY2026/27 is a 2.17% increase over the FY2025/26 assessment levied of \$151.78, which equates to an increase of \$3.30 per single family home. The assessment will continue to increase in future years to fully fund expenses and increase fund balance to a prudent level. The proposed assessment to be levied is below the maximum authorized assessment amount of \$191.25. Northside does not have an automatic annual adjustment to the maximum authorized assessment amount to account for inflation. The maximum authorized annual assessment is therefore not increasing for FY2026/27, and as noted above, the proposed assessment to be levied for FY2026/27 is below the maximum.
- **Laguna Creek:** The total assessment for FY2026/27 is projected at \$252,723, with an expense budget of \$254,730. Assessments vary by land use, but the total proposed assessment amount to be levied for FY2026/27 represents a 1.00% increase over the total FY2025/26 assessment amount. The estimated increase in the assessment for single family homes is \$0.43. The assessment is now at the maximum the authorized assessment amount. Laguna Creek does not have an automatic annual adjustment to the maximum authorized assessment amount to account for inflation. The maximum authorized annual assessment is therefore not increasing for FY2026/27. The proposed assessment to be levied for FY2026/27 is at the maximum.
- **Neighborhood Water Quality:** The total assessment for the five subdivisions for FY2026/27 is projected at \$104,119, with an expense budget of \$129,665. Such deficit spending is intentional as surplus fund balance is available to support the expense budget. Assessments vary by land use in each of the five subdivisions, but the total proposed assessment to be levied for FY2026/27 for all five subdivisions represents an 8.84% increase over the total FY2025/26 assessment levied. The increase in the estimated assessment for parcels ranges between \$3.36 and \$17.52 per single family home and \$49.77 and \$102.63 per commercial parcel, with the exception of the Sheldon 20 subdivision assessment which is not proposed to increase for FY2026/27. It is anticipated that assessments will continue to increase in future years to fully fund expenses as the excess fund balance is depleted. The proposed assessment amounts to be levied are below the maximum authorized assessment amounts. Pursuant to City Code section 3.124.120 and Resolution No. 2003-0609, City Council previously authorized annual automatic increases to the maximum authorized assessment amount to account for inflation, provided such annual increases do not exceed 4%. The maximum authorized annual assessment is increasing by 2.18% for FY2026/27 based on the 2024 San Francisco-Oakland-Hayward area (All Urban Consumers) Price Index annual average increase of 2.18%.

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

## **Attachment 1 Background**

**Willowcreek:** On August 18, 1998, Council approved formation of the Willowcreek Maintenance Assessment District. The district was established in Willowcreek as one of several Best Management Practices to reduce storm water pollution to the maximum extent possible as required by the Federal Clean Water Act and the City's National Pollutant Discharge Elimination System Permit. The district was established to provide funding for additional street sweeping during the winter months, cleaning of manholes, pipes and pump stations, and monitoring of storm water discharge and sediments. Currently, there are 12 subdivisions within the existing boundaries.

**Northside:** Council approved formation of the Northside Subdivision Maintenance District on June 7, 1992. The district was established to provide funding for maintenance activities associated with the Northside Subdivision Wetlands Mitigation Program as required by the U.S. Army Corps of Engineers Permit for the Northside subdivision. Activities funded by the district include removal of trash and debris, inspection and repair of wetland inlet/outlet structures, cleaning of sand and grease trap separator for the storm drain system, disposal of waste, bank stabilization of stream banks and berms for the Magpie Creek Channel and adjacent wetlands within the district boundaries. The district also funds maintenance activities for the landscaped area adjacent to Marysville Boulevard.

**Laguna Creek:** The Laguna Creek wetlands area was constructed in 1988. On April 16, 1991, Council approved formation of the Laguna Creek Maintenance District. The district provides funding for environmental monitoring and maintenance activities associated with the Laguna Creek Wetlands Mitigation Program. The monitoring and maintenance work are required to comply with a Section 404 Permit (No. 9570) issued by the U.S. Army Corps of Engineers to the City of Sacramento. The adopted monitoring program identified a five-to-eight-year monitoring period, which has been completed along with the required remediation work. The ongoing purpose of the district is to provide funding for continued maintenance and monitoring to ensure compliance with the 404-permit, which includes a public education element as described below.

### Monitoring and Maintenance Program

The Laguna Creek wetlands maintenance area includes the primary creek channel and adjacent wetlands, wetlands preserved to the south of the floodway, and adjacent turf areas. The maintenance area also includes channel improvements and wetlands located west of Franklin Boulevard, which were constructed as part of the Laguna Creek Floodway project. The work that is intended to be funded by the annual maintenance district includes:

- Maintenance and repair of irrigation systems.

- Maintenance and operation of planting basins, including fertilization, pruning, staking, turf and grassland mowing, disking fire breaks, litter control, and patrolling.
- Maintenance of bikeways and landscaping adjacent to the wetlands area.
- Unscheduled maintenance such as repair of damage due to vandalism, flood or fire, and temporary irrigation of vernal pools not wetted by natural events.
- Public outreach, including design and development of interpretive signage, education workshops, nature walks, information for the kiosk (i.e. community information center), and for wetlands articles in the North Laguna Creek Neighborhood Association newspaper.

**Neighborhood Water Quality:** On September 2, 2003, Council approved formation of the Neighborhood Water Quality District, formerly known as the Meadowview Estates Maintenance District. This district provides funding for maintenance of water quality areas and landscaping improvements that are in and/or adjacent to residential subdivisions. The specific activities approved for the district include:

For landscaped areas:

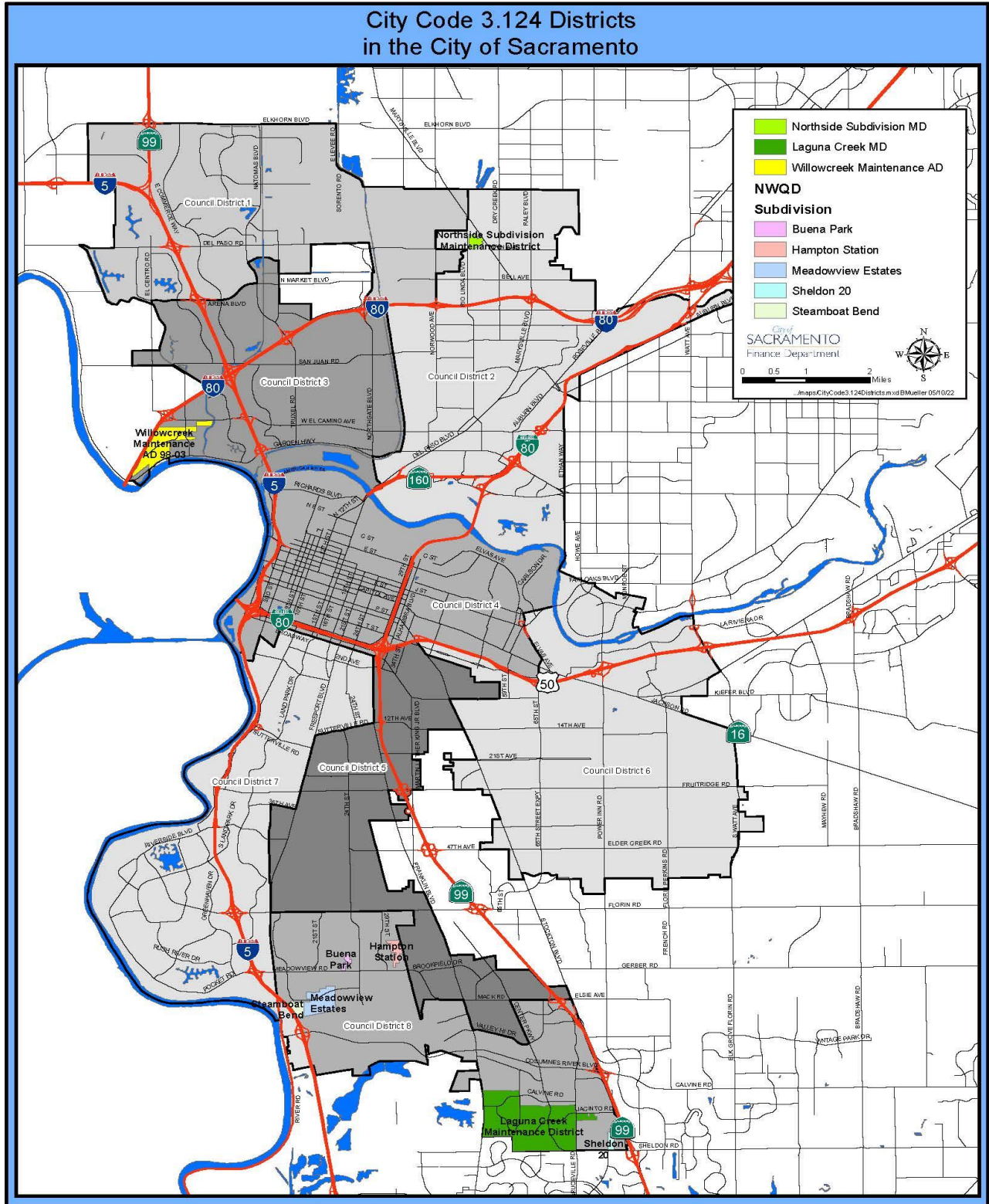
The work to be performed consists of maintaining and servicing the landscaping, irrigation systems, drainage structures, and water quality features. Maintenance work may include but not be limited to periodic mowing of grass, trimming of trees and shrubs, and fertilizing, together with the regular furnishing of water for irrigation of all plant material, and the repair, maintenance, and replacement of irrigation systems, drainage structures, water quality features, planted materials, and amenities.

For water quality areas:

The work to be performed consists of the maintenance and repair of the wetland areas identified in the U.S. Army Corps of Engineers' Nationwide Permits, Water Quality Swales and Detention areas. Specifically, the work may include but is not limited to maintenance of seasonal wetlands, mowing fire breaks, litter control and patrolling, repair and/or replacement of post and cable, keeping of contractor's records, and any related work necessary to comply with the conditions of the Corps Permit. The work will also include landscape (i.e. trees & native grasses) maintenance of the water quality detention basin.

At the time of formation, the initial district included the Meadowview Estates. Since that time, Council has annexed four additional subdivisions to the district.

# City Code Chapter 3.124 Districts Boundary Map



## **RESOLUTION NO.**

Adopted by the Sacramento City Council

### **Resolution Approving Engineer's Annual Report, Adopting the Willowcreek Maintenance Assessment District Annual Budget, and Levying Assessment for Fiscal Year (FY) 2026/27**

#### **BACKGROUND**

- A. The Willowcreek Maintenance Assessment District No 98-03 (District), as depicted in the Engineer's Annual Report included as Exhibit B, was established by the City Council, and approved by the property owners on August 18, 1998.
- B. The City Council established the District under Chapter 3.124 of the Sacramento City Code (Chapter 3.124) and has previously levied assessments on property in the District to pay for maintenance related to the water quality mitigation program and related services provided within the District, all in accordance with Chapter 3.124. The Engineer's Annual Report summarizes the maintenance activities performed. Pursuant to Sacramento City Code section 3.124.190, the City Council must annually adopt the Engineer's Annual Report, adopt the District budget, and levy the assessment.
- C. The total assessment for FY2026/27 is projected at \$92,922, with an expense budget of \$62,538 as shown on Exhibit A and detailed in the Engineer's Annual Report, included as Exhibit B. The total assessment in FY2026/27 is greater than projected expenses to fully fund budgeted expenses and provide for contingency funds.
- D. The proposed assessment to be levied of \$102.00 per residential parcel in FY2026/27 is a 0.47% increase over the assessment of \$101.52 levied in FY2025/26. The assessment levied will continue to increase in future years to fully fund expenses and increase fund balance to a prudent level. The proposed assessment to be levied for FY2026/27 is below the maximum authorized assessment amount of \$184.07. Pursuant to City Code section 3.124.120 and Resolution No. 1998-0326, the City Council previously authorized annual automatic increases to the maximum authorized assessment amount to account for inflation, provided such annual increases do not exceed 4%. The maximum authorized annual assessment is increasing by 2.18% for FY2026/27 based on the 2024 San Francisco-Oakland-Hayward area (All Urban Consumers) Price Index annual average increase of 2.18%. Detailed information about the assessment is shown in Exhibit A.

- E. 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 Sacramento City Code section 3.124.190 (Resolution No. 2026-0077).

**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:

- (a) Approves the Engineer's Annual Report for FY2026/27 attached as Exhibit B to this resolution and on file with the Infrastructure Finance Division of the Department of Finance, designated by the City Clerk's Office to be the repository of documents for special districts.
- (b) Adopts the annual budget set forth in the FY2026/27 Engineer's Annual Report and also shown in Exhibit A.
- (c) Levies the assessment set forth in the FY2026/27 Engineer's Annual Report and also shown in Exhibit A.

Section 3. The City Manager or the City Manager's designee is authorized to make any necessary budgetary adjustments associated with the approval of the Engineer's Annual Report for FY2026/27.

Section 4. Exhibits A and B are part of the resolution.

**Table of Contents:**

Exhibit A - FY2026/27 District Budget and Parcel Assessment

Exhibit B - FY2026/27 Engineer's Annual Report

**EXHIBIT A  
WILLOWCREEK MAINTENANCE ASSESSMENT DISTRICT  
FY2026/27  
(FUND 2228)**

**DISTRICT BUDGET**

Estimated Beginning Fund Balance	\$218,389	
Total Assessed to Property Owners	92,922	
<b>Total Resources</b>	<b>\$311,311</b>	
Maintenance Tasks		
Street Sweeping	37,110	
Inspections & corrective Action	20,774	
Administrative Costs		
Infrastructure Finance		
Administration	2,835	
Accounting		
Administration	1,098	
County Billing	722	
<b>Total Expenditures</b>	<b>\$62,538</b>	
Estimated Ending Fund Balance	\$248,772	
Year-Over-Year Change in Fund Balance	\$30,384	

**PARCEL ASSESSMENT**

District Name	FY2026/27 Maximum Authorized Assessment	FY2026/27 Assessment per Residential Parcel	FY2026/27 Assessment per Residential Parcel
Willowcreek Maintenance Assessment District	\$184.07	\$101.52	\$102.00


The maximum authorized annual assessment amount is automatically increasing by 2.18% for FY2026/27. The 2025 San Francisco-Oakland-Hayward area (All Urban Consumers) Price Index annual average increase is 2.18%. The proposed assessment to be levied for FY2026/27 is below the maximum.

**EXHIBIT B**

**ENGINEER'S ANNUAL REPORT  
WILLOWCREEK MAINTENANCE ASSESSMENT DISTRICT NO. 98-03  
FY 2026/27**

The undersigned respectfully submits the enclosed report as directed by the City Council.

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

By:  Digitally signed by  
Judith Matsui-Drury  
Date: 2026.04.15  
11:19:33 -07'00'

I HEREBY CERTIFY that:

1. The enclosed Engineer's Annual Report together with Assessment and Assessment Diagram thereto attached, was filed with me on the 28<sup>th</sup> day of April, 2026.
2. The enclosed Engineer's Annual Report was approved by the City Council of the City of Sacramento, California, on the 28<sup>th</sup> day of April, 2026.
3. The enclosed Assessment and Assessment Diagram thereto attached, was confirmed by the City Council of the City of Sacramento, California, the 28<sup>th</sup> day of April, 2026.

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

By: \_\_\_\_\_

## ENGINEER'S ANNUAL REPORT

### WILLOWCREEK MAINTENANCE ASSESSMENT DISTRICT NO. 98-03

Judith Matsui-Drury, Engineer of Work for the Willowcreek Maintenance Assessment District No. 98-03, City of Sacramento, County of Sacramento, State of California, makes this report, as directed by the City Council pursuant to Chapter 3.124 of the Sacramento City Code.

The improvement maintenance work, which is the subject of this report (hereafter referred to as the work) is briefly described in three parts as follows:

#### Part #1:

The work described herein is to be carried out at Storm Sump 160 located within the boundaries of the Willowcreek Assessment District No. 98-03 recorded on March 17, 1998, in Book 80 of Maps of Assessment Districts and Community Facilities District at Page 26 in the office of the County Recorder of the County of Sacramento, State of California:

The work to be performed consists of furnishing all tools, equipment, apparatus, facilities, labor, material, supplies, and utilities necessary or desirable to provide inspections and water quality and sediment sampling and analysis.

#### Part #2

The work described herein is to be carried out at Storm Sump 160, the storm drainage manholes, inlets and pipes in Orchard Lane/River Plaza Drive from its northerly intersection of the Natomas Main Drainage Canal to a point approximately 1,700 feet south of its intersection of West El Camino Avenue, Unity Way, Road "A", Road "B" all located within the Willowcreek Assessment District No. 98-03 and the roadways within the Subdivisions listed below located within the Willowcreek Maintenance Assessment District No. 98-03:

The work to be performed consists of furnishing all tools, equipment, apparatus, facilities, labor, material, supplies, and utilities necessary or desirable to remove sediment and other debris from the storm drainage system. Maintenance work may include, but not be limited to, sediment removal, normal cleaning and inspection of all storm drainage pipes, inlets, manholes and storm Sump 160.

#### Part #3

The work described herein is to be carried out on Orchard Lane/River Plaza Drive from its northerly intersection of the Natomas Main Drainage Canal to a point approximately 1,700 feet south of its intersection of West El Camino Avenue, Unity Way, Road "A", Road "B" all located within the Willowcreek Assessment District No. 98-03 and the roadways within the Subdivisions listed below located within the Willowcreek Maintenance Assessment District No. 98-03:

The work to be performed consists of furnishing all tools, equipment, facilities, labor, material, supplies and utilities necessary or desirable to mechanically sweep the roadways in order to remove sediment and other debris.

Subdivisions: Natomas West Villages No.1 & 2, Rivergate, Riverwalk Unit No.1 & 2, Shorebird Unit No.1 & 2, Unity Parkside Unit No.1 & 2, Riverbend O'Brien and Riverbend Village A.

Funds raised for the above-described maintenance work shall be based on annual benefit assessment apportioned to land benefiting from the work and within the boundaries of the maintenance district. The Council sets the assessment each year after receiving and approving an Engineer's Annual Report.

This report includes the following attached exhibits:

EXHIBIT A: An estimate of the cost of the work.

EXHIBIT B: Schematic diagram of area of work.

EXHIBIT C: A statement of the method by which the undersigned determined the amount proposed to be assessed against each parcel, based on benefits to be derived by each parcel, respectively, from the work.

EXHIBIT D: An assessment roll showing the amount proposed to be specially assessed against each parcel of real property within this maintenance district. Each parcel is described by County Assessor's parcel number and each parcel is also assigned a separate assessment number for the purposes of this proceeding.

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

Respectfully submitted,



Digitally signed by Judith  
Matsui-Drury  
Date: 2026.04.15  
11:20:24 -07'00'

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Judith Matsui-Drury, P.E.  
Engineer of Work  
City of Sacramento, Sacramento County  
State of California

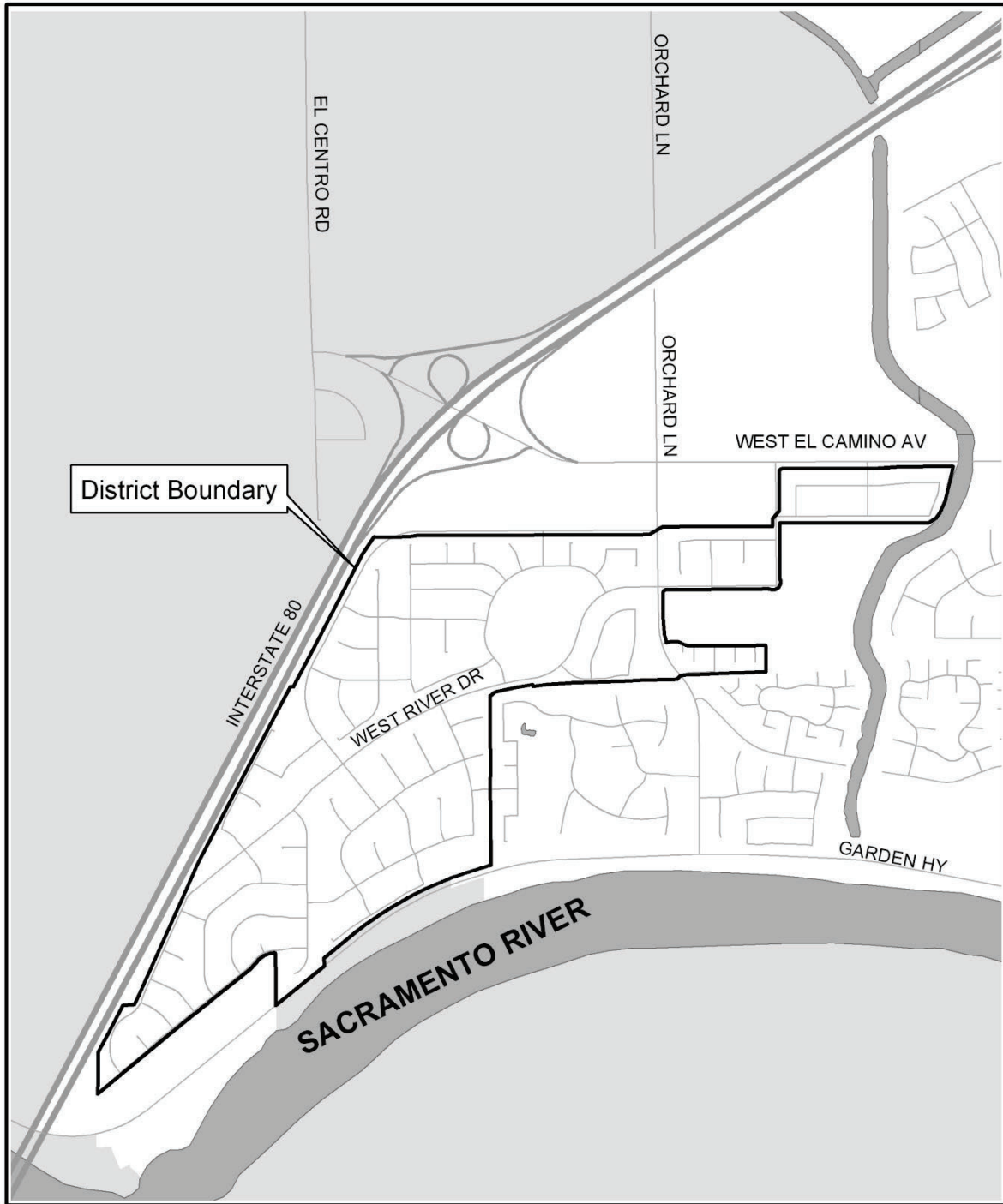
**Exhibit A**  
**Willowcreek Maintenance**  
**Assessment District No. 98-03**  
**FY 2026/27**  
**Summary of Costs**

Estimated Beginning Fund Balance	\$218,389
Total Assessed to Property Owners	<u>92,922</u>
<b>Total Resources</b>	<b><u><u>\$311,311</u></u></b>
Maintenance Tasks	
Street Sweeping	37,110
Inspections & corrective Action	20,774
Administrative Costs	
Infrastructure Finance	
Administration	2,835
Accounting	
Administration	1,098
County Billing	<u>722</u>
<b>Total Expenditures</b>	<b><u><u>\$62,538</u></u></b>
Estimated Ending Fund Balance	<u><u>\$248,772</u></u>
Year-Over-Year Change in Fund Balance	<u><u>\$30,384</u></u>

# EXHIBIT B

Willowcreek Maintenance Assessment District No. 98-03

Area of Work



## **EXHIBIT C**

### **WILLOWCREEK MAINTENANCE ASSESSMENT DISTRICT NO. 98-03 ASSESSMENT METHODOLOGY**

Water quality issues for the Willowcreek area require that all new residential subdivisions join a maintenance district that would provide services which address and mitigate storm water environmental impacts caused by the subdivision. Since each residential lot within each subdivision in the Willowcreek area (see Exhibit B) will generate equivalent water quality impacts which must be addressed and receive the same benefit from the maintenance described on page 1 of this report, each parcel will share equally in the total cost.

The boundary of the first subdivision map to be approved by City Council will be the boundary of the Willowcreek Maintenance Assessment District. When the remaining subdivisions submit for approval, they will be required to annex to this district.

The following action describes the proposed method of assessing the annual maintenance costs for the Willowcreek Maintenance Assessment District to each parcel in the district in relation to the amount of benefit received. Since each residential parcel receives the same benefit, the costs for this district are assessed to each residential parcel within the district boundary.

The costs of maintenance, more specifically described in Exhibit A to this report, will be spread equally to all residential parcels within the district.

The cost of all incidental expenses, including preparation of Engineers Report, annual proceedings and district administration, will be spread equally to all residential parcels within the district.

EXHIBIT D  
Assessment Roll  
Willowcreek Maintenance Assessment District No. 98-03  
FY 2026/27

APN	Amount	Assessment Number
27404800020000	\$102.00	1
27404800030000	\$102.00	2
27404800040000	\$102.00	3
27404800050000	\$102.00	4
27404800060000	\$102.00	5
27404800070000	\$102.00	6
27404800080000	\$102.00	7
27404800090000	\$102.00	8
27404800100000	\$102.00	9
27404800110000	\$102.00	10
27404800120000	\$102.00	11
27404800130000	\$102.00	12
27404800140000	\$102.00	13
27404800150000	\$102.00	14
27404800610000	\$102.00	15
27404800620000	\$102.00	16
27404800180000	\$102.00	17
27404800630000	\$102.00	18
27404800640000	\$102.00	19
27404800210000	\$102.00	20
27404800220000	\$102.00	21
27404800230000	\$102.00	22
27404800240000	\$102.00	23
27404800250000	\$102.00	24
27404800260000	\$102.00	25
27404800270000	\$102.00	26
27404800280000	\$102.00	27
27404800290000	\$102.00	28
27404800300000	\$102.00	29
27404800310000	\$102.00	30
27404800320000	\$102.00	31
27404800330000	\$102.00	32
27404800340000	\$102.00	33
27404800350000	\$102.00	34
27404800700000	\$102.00	35
27404800390000	\$102.00	36
27404800400000	\$102.00	37
27404800410000	\$102.00	38
27404800420000	\$102.00	39
27404800430000	\$102.00	40
27404800440000	\$102.00	41
27404800450000	\$102.00	42
27404800460000	\$102.00	43
27404800470000	\$102.00	44
27404800480000	\$102.00	45

27404800650000	\$102.00	46
27404800660000	\$102.00	47
27404800670000	\$102.00	48
27404800680000	\$102.00	49
27404800530000	\$102.00	50
27404800540000	\$102.00	51
27404800550000	\$102.00	52
27404800560000	\$102.00	53
27404800720000	\$102.00	54
27406500010000	\$102.00	1-1
27406500100000	\$102.00	1-2
27406500110000	\$102.00	1-3
27406500120000	\$102.00	1-4
27406500130000	\$102.00	1-5
27406500140000	\$102.00	1-6
27406500150000	\$102.00	1-7
27406500160000	\$102.00	1-8
27406500170000	\$102.00	1-9
27406500180000	\$102.00	1-10
27406500190000	\$102.00	1-11
27406500020000	\$102.00	1-12
27406500200000	\$102.00	1-13
27406500210000	\$102.00	1-14
27406500220000	\$102.00	1-15
27406500230000	\$102.00	1-16
27406500240000	\$102.00	1-17
27406500250000	\$102.00	1-18
27406500260000	\$102.00	1-19
27406500270000	\$102.00	1-20
27406500280000	\$102.00	1-21
27406500290000	\$102.00	1-22
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27404900100000	\$102.00	1-34
27405000320000	\$102.00	1-35
27405000330000	\$102.00	1-36
27405000340000	\$102.00	1-37
27405000350000	\$102.00	1-38
27404900110000	\$102.00	1-39
27406600010000	\$102.00	1-40
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Note: The City has compiled the names and addresses of record owners of the parcels listed in this Attachment D pursuant to City Code Section 3.124.110(F) but will not publish them due to privacy concerns.

## EXHIBIT E

### ASSESSMENT DIAGRAM

The assessment district boundary shown on Exhibit B, coincides with the boundaries shown on the following subdivisions:

<u>Subdivision / Annexation #</u>	<u>Diagram Date / Book &amp; Page</u>
Rivergate	August 19, 1998 / Bk 88 Pg 16
Natomas West Village 1 / Annex# 1	January 6, 1999 / Bk 88 Pg 31
Riverwalk Unit 1 / Annex# 2	April 21, 1999 / Bk 89 Pg 23
Unity Parkside Unit 1/Annex# 3	May 20, 1999 / Bk 89 Pg 31
Shorebird Unit 1 / Annex#4	December 8, 1999 / Bk 91 Pg 13
Natomas West Village 2 / Annex# 5	February 3, 2000 / Bk 91 Pg 22
Riverwalk Unit 2 / Annex# 6	March 7, 2001 / Bk 93 Pg 29
Shorebird Unit 2 / Annex# 7	April 18, 2001 / Bk 94 Pg 5
Unity Parkside Unit 2 / Annex# 8	April 2, 2003 / Bk 96 Pg 12
Riverbend Village A	February 28, 2005 / Bk 99 Pg 31
Treasure Homes	March 2, 2006 / Bk 102 Pg 1
Riverbend O'Brien	March 22, 2006 / Bk 102 Pg 5

The Assessment Diagrams were recorded and on file with the Sacramento County Recorder's Office and included by reference only.

The Sacramento County Assessor's maps are incorporated by reference into the Assessment Diagram. The lines and dimensions of lots or parcels for the diagram are those lines and dimensions shown on the assessor's maps, which are on file and open to inspection at the Sacramento County Recorder's Office. The distinctive designation of each lot or parcel shall be its assessor's parcel number.

## **RESOLUTION NO.**

Adopted by the Sacramento City Council

### **Resolution Approving Engineer's Annual Report, Adopting the Northside Subdivision Maintenance District Annual Budget, and Levying Assessment for Fiscal Year (FY) 2026/27**

#### **BACKGROUND**

- A. The Northside Subdivision Maintenance District (District), as depicted in the Engineer's Annual Report included as Exhibit B, was established by the City Council and approved by the property owners on June 7, 1992.
- B. The City Council established the District under Chapter 3.124 of the Sacramento City Code (Chapter 3.124) and has previously levied assessments on property in the District to provide funding for maintenance activities associated with the Northside Subdivision Wetlands Mitigation Program as required by the U.S. Army Corps of Engineers Permit for the Northside Subdivision, all in accordance with Chapter 3.124. The Engineer's Annual Report summarizes the maintenance activities performed. Pursuant to Sacramento City Code section 3.124.190, the City Council must annually adopt the Engineer's Annual Report, adopt the District budget, and levy the assessment.
- C. The total assessment for FY2026/27 is projected at \$17,369, with an expense budget of \$17,736 as shown on Exhibit A and detailed in the Engineer's Annual Report included as Exhibit B. The total assessment in FY2026/27 is less than projected expenses due to the utilization of available fund balance.
- D. The proposed assessment to be levied of \$155.08 per residential parcel in FY2026/27 is a 2.17% increase over the assessment of \$151.78 levied in FY2026/27, which equates to an increase of \$3.30 per residential parcel. The assessment levied will continue to increase in future years to fully fund expenses and increase fund balance to a prudent level. The proposed assessment to be levied is below the maximum authorized assessment amount of \$191.25. The District does not have an automatic annual adjustment to the maximum authorized assessment amount to account for inflation. The maximum authorized annual assessment is therefore not increasing for FY2026/27, and as noted above, the proposed assessment to be levied for FY2026/27 is below the maximum. Detailed information about the assessment is shown in Exhibit A.
- E. 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 Sacramento City Code section 3.125.190 (Resolution No. 2026-0077).

**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:

- (a) Approves the Engineer's Annual Report for FY2026/27 attached as Exhibit B to this resolution and on file with the Infrastructure Finance Division of the Department of Finance, designated by the City Clerk's Office to be the repository of documents for special districts.
- (b) Adopts the annual budget set forth in the FY2026/27 Engineer's Annual Report and also shown in Exhibit A.
- (c) Levies the assessment set forth in the FY2026/27 Engineer's Annual Report and also shown in Exhibit A.

Section 3. The City Manager or the City Manager's designee is authorized to make any necessary budgetary adjustments associated with the approval of the Engineer's Annual Report for FY2026/27.

Section 4. Exhibits A and B are part of the resolution.

**Table of Contents:**

Exhibit A - FY2026/27 District Budget and Parcel Assessment

Exhibit B - FY2026/27 Engineer's Annual Report

## Exhibit A

### NORTHSIDE SUBDIVISION MAINTENANCE DISTRICT FY2026/27 DISTRICT BUDGET AND PARCEL ASSESSMENT (FUND 2204)

Estimated Beginning Fund Balance	\$81,177
Total Assessed to Property Owners	17,369
<b>Total Resources</b>	<b>\$98,546</b>
Maintenance Tasks	
Wetlands Maintenance (Utilities)	8,000
Landscape Maintenance (Streets)	8,000
Administrative Costs	
Infrastructure Finance	
Administration	521
Accounting	
Administration	1,098
County Billing	117
<b>Total Expenditures</b>	<b>\$17,736</b>
Estimated Ending Fund Balance	\$80,809
Year-Over-Year Change in Fund Balance	(\$368)
Assessment Per Parcel	\$155.08

### PARCEL ASSESSMENT


District Name	FY2026/27 Maximum Authorized Assessment	FY2025/26 Assessment per Residential Parcel	FY2026/27 Assessment per Residential Parcel
Northside Subdivision Maintenance District	\$191.25	\$151.78	\$155.08

The maximum authorized assessment is not being increased for FY2026/27 given the district does not have an automatic annual adjustment to the maximum authorized assessment to account for inflation.

**EXHIBIT B**  
**ENGINEER'S ANNUAL REPORT**  
**NORTHSIDE SUBDIVISION MAINTENANCE DISTRICT**  
**FY2026/27**

The undersigned respectfully submits the enclosed report as directed by the City Council.

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

By:  Digitally signed by Judith Matsui-Drury  
Date: 2026.03.26 17:30:04 -07'00'

I HEREBY CERTIFY that:

1. The enclosed Engineer's Annual Report together with Assessment and Assessment Diagram thereto attached, was filed with me on the 28<sup>th</sup> day of April, 2026.
  
2. The enclosed Engineer's Annual Report was approved by the City Council of the City of Sacramento, California, on the 28<sup>th</sup> day of April, 2026.
  
3. The enclosed Assessment and Assessment Diagram thereto attached, was confirmed by the City Council of the City of Sacramento, California, on the 28<sup>th</sup> day of April, 2026.

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

By: \_\_\_\_\_

**ENGINEER'S ANNUAL REPORT**  
**NORTHSIDE SUBDIVISION MAINTENANCE DISTRICT**

Judith Matsui-Drury, Engineer of Work for the Northside Subdivision Maintenance District, City of Sacramento, County of Sacramento, State of California, makes this report, as directed by the City Council pursuant to Chapter 3.124 of the Sacramento City Code.

The improvement maintenance work, which is the subject of this report (hereafter referred to as the work) is briefly described in two parts as follows:

Part #1:

The work described herein is to be carried out in the lower Magpie Creek floodway corridor within the City limits between Rio Linda Boulevard and Marysville Boulevard. This includes the creek channel, wetlands, and adjacent areas:

The work to be performed consists of the special monitoring, maintenance, and repair of the designated wetland areas as identified in the Corps of Engineers Nationwide permit issue on June 12, 1990, for Northside Subdivision (hereafter referred to as "Corps Permit"). Specifically, the work may include, but is not limited to, monitoring and maintenance of seasonal wetlands, inspection and minor repairs to basin inlets and outlets, mowing fire breaks, litter control and patrolling, road maintenance, minor bank repairs, inspection and maintenance of oil/ sand interceptors, keeping of contractor's records, and any related work necessary to comply with the conditions of said Corps Permit. Pumping, hauling, and disposal of collected wastes shall be in accordance with all appropriated state, federal, and local regulations. The work does not include general maintenance of the drainage channel as normally provided by the City of Sacramento.

Certain types of unscheduled maintenance may also be performed, but only when specifically authorized by the City of Sacramento. These tasks include plant replacement, seeding, insect, weed and rodent control, erosion control, channel repairs, basin renovation, maintaining floodway improvements, and repair of damage due to vandalism, flood, or fire.

Part #2

The work described herein is to be carried out when the improvements (masonry wall and landscaping) are built and dedicated to the City. The work will be performed in the landscaped area on Marysville Boulevard within the Northside Subdivision area, and more particularly described on plans and specifications approved by the City of Sacramento on file at the City of Sacramento, Department of Public Works, 915 "I" Street, 2<sup>nd</sup> Floor, Sacramento, California 95814.

The work to be performed consists of furnishing all tools, equipment, apparatus, facilities, labor, material, supplies, and utilities necessary or desirable to maintain the masonry walls, landscaping and irrigation systems. Maintenance work may 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 systems, planted materials, and amenities. Maintenance of masonry walls includes periodic repair as required.

Funds raised for the above-described maintenance work shall be based on annual benefit assessment apportioned to land benefiting from the work and within the boundaries of the maintenance district. The Council sets the assessment each year after receiving and approving an Engineer's Annual Report.

This report includes the following attached exhibits:

EXHIBIT A: An estimate of the cost of the work.

EXHIBIT B: Schematic diagram of area of work.

EXHIBIT C: A statement of the method by which the undersigned determined the amount proposed to be assessed against each parcel, based on benefits to be derived by each parcel, respectively, from the work.

EXHIBIT D: An assessment roll showing the amount proposed to be specially assessed against each parcel of real property within this maintenance district. Each parcel is described by County Assessor's parcel number and each parcel is also assigned a separate "assessment number" for the purposes of this proceeding.

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

Respectfully submitted,



Digitally signed by Judith  
Matsui-Drury  
Date: 2026.03.26  
17:30:22 -07'00'

Judith Matsui-Drury, P.E.  
Engineer of Work  
City of Sacramento, Sacramento County  
State of California

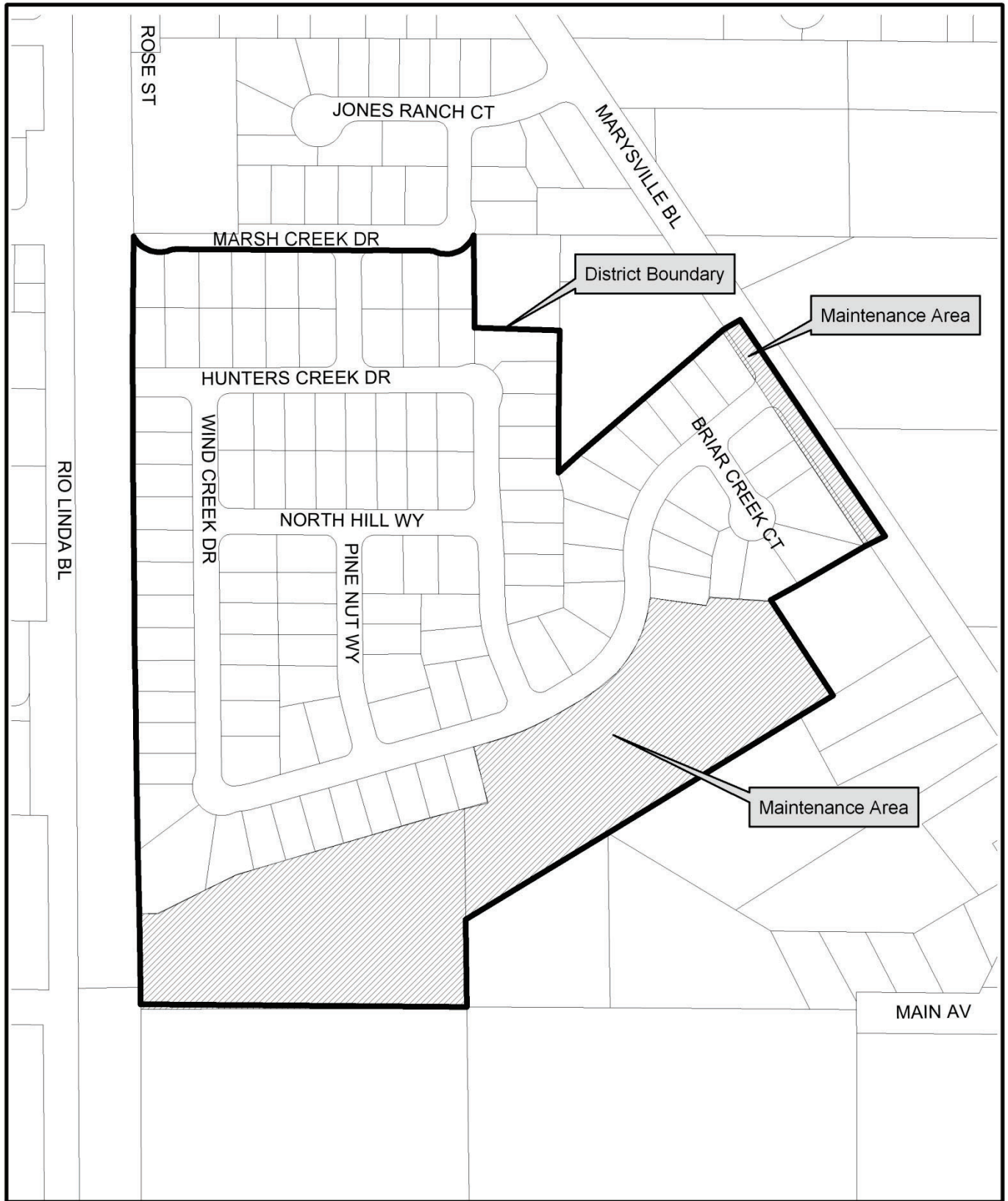
## Exhibit A

### Northside Subdivision Maintenance District Summary of Costs Fiscal Year 2026/27

Estimated Beginning Fund Balance	\$81,177
Total Assessed to Property Owners	<u>17,369</u>
<b>Total Resources</b>	<b><u><u>\$98,546</u></u></b>
Maintenance Tasks	
Wetlands Maintenance (Utilities)	8,000
Landscape Maintenance (Streets)	8,000
Administrative Costs	
Infrastructure Finance	
Administration	521
Accounting	
Administration	1,098
County Billing	<u>117</u>
<b>Total Expenditures</b>	<b><u><u>\$17,736</u></u></b>
Estimated Ending Fund Balance	\$80,809
Year-Over-Year Change in Fund Balance	<u>(368)</u>
Assessment Per Parcel	\$155.08

EXHIBIT B

Northside Subdivision Maintenance District



B Mueller 04/11/07



## **EXHIBIT C**

### **NORTHSIDE SUBDIVISION MAINTENANCE DISTRICT**

#### **METHOD OF SPREAD**

The following action describes the proposed method of assessing the annual maintenance costs for the Northside Subdivision Maintenance District to each parcel in the district in relation to the amount of benefit received. Costs for this district are assessed to each parcel within the district boundary except for those parcels owned by public agencies or dedicated for public use.

The costs of maintenance, more specifically described in Exhibit A to this report, will be spread equally to all single-family parcels within the district.

The cost of all incidental expenses, including preparation of Engineers Report, annual proceedings and district administration, will be spread equally to all single-family parcels within the district.

The “total number of single–family parcels” in the district was determined from the actual number of recorded lots of Northside Unit #1 and Unit #2. The “single –family assessment” was calculated by taking the total cost of the district and dividing it equally by the “total number of single-family parcels” in the district. The “single –family assessment” was spread equally to each recorded single-family lot within the recorded subdivision of Northside Unit #1 and Unit #2.

## EXHIBIT D

### NORTHSIDE SUBDIVISION MAINTENANCE DISTRICT ASSESSMENT ROLL FY 2026/27

NO.	PARCEL DESCRIPTION APN #	AMOUNT
1	22602100110000	\$155.08
2	22602100120000	\$155.08
3	22602100130000	\$155.08
4	22602100140000	\$155.08
5	22602100150000	\$155.08
6	22602100160000	\$155.08
7	22602100170000	\$155.08
8	22602100180000	\$155.08
9	22602100190000	\$155.08
10	22602100200000	\$155.08
11	22602100210000	\$155.08
12	22602100220000	\$155.08
13	22602100230000	\$155.08
14	22602100240000	\$155.08
15	22602100250000	\$155.08
16	22602100260000	\$155.08
17	22602100270000	\$155.08
18	22602100280000	\$155.08
19	22602100290000	\$155.08
20	22602100300000	\$155.08
21	22602100310000	\$155.08
22	22602100320000	\$155.08
23	22602100330000	\$155.08
24	22602100340000	\$155.08
25	22602100350000	\$155.08
26	22602100360000	\$155.08
27	22602100370000	\$155.08
28	22602100380000	\$155.08
29	22602100390000	\$155.08
30	22602100400000	\$155.08
31	22602100410000	\$155.08
32	22602100420000	\$155.08
33	22602100430000	\$155.08
34	22602100440000	\$155.08
35	22602100450000	\$155.08
36	22602100460000	\$155.08
37	22602100470000	\$155.08
38	22602100480000	\$155.08
39	22602100490000	\$155.08
40	22602100500000	\$155.08
41	22602100510000	\$155.08
42	22602100520000	\$155.08
43	22602100540000	\$155.08
44	22602100550000	\$155.08
45	22602100560000	\$155.08

46	22602100570000	\$155.08
47	22602100580000	\$155.08
48	22602100590000	\$155.08
49	22602100600000	\$155.08
50	22602100610000	\$155.08
51	22602100620000	\$155.08
52	22602100630000	\$155.08
53	22602100640000	\$155.08
54	22602100650000	\$155.08
55	22602100660000	\$155.08
56	22602100670000	\$155.08
57	22602100680000	\$155.08
58	22602100690000	\$155.08
59	22602100700000	\$155.08
60	22602100710000	\$155.08
61	22602100720000	\$155.08
62	22602100730000	\$155.08
63	22602100740000	\$155.08
64	22602100750000	\$155.08
65	22602100770000	\$155.08
66	22602100780000	\$155.08
67	22602100790000	\$155.08
68	22602100800000	\$155.08
69	22602100810000	\$155.08
70	22602100820000	\$155.08
71	22602100830000	\$155.08
72	22602100840000	\$155.08
73	22602100850000	\$155.08
74	22602100860000	\$155.08
75	22602100870000	\$155.08
76	22602100880000	\$155.08
77	22602100890000	\$155.08
78	22602100900000	\$155.08
79	22602100910000	\$155.08
80	22602100920000	\$155.08
81	22602100930000	\$155.08
82	22602100940000	\$155.08
83	22602100950000	\$155.08
84	22602100980000	\$155.08
85	22602500060000	\$155.08
86	22602500070000	\$155.08
87	22602500080000	\$155.08
88	22602500090000	\$155.08
89	22602500100000	\$155.08
90	22602500110000	\$155.08
91	22602500120000	\$155.08
92	22602500130000	\$155.08
93	22602500140000	\$155.08
94	22602500150000	\$155.08
95	22602500160000	\$155.08
96	22602500170000	\$155.08
97	22602500180000	\$155.08
98	22602500190000	\$155.08
99	22602500200000	\$155.08
100	22602500210000	\$155.08
101	22602500220000	\$155.08
102	22602500230000	\$155.08
103	22602500240000	\$155.08
104	22602500250000	\$155.08
105	22602500260000	\$155.08

106	22602500270000	\$155.08
107	22602500280000	\$155.08
108	22602500290000	\$155.08
109	22602500300000	\$155.08
110	22602500310000	\$155.08
111	22602500320000	\$155.08
112	22602500330000	\$155.08

Note: The City has compiled the names and addresses of record owners of the parcels listed in this Attachment D pursuant to City Code Section 3.124.110(F) but will not publish them due to privacy concerns.

# EXHIBIT E

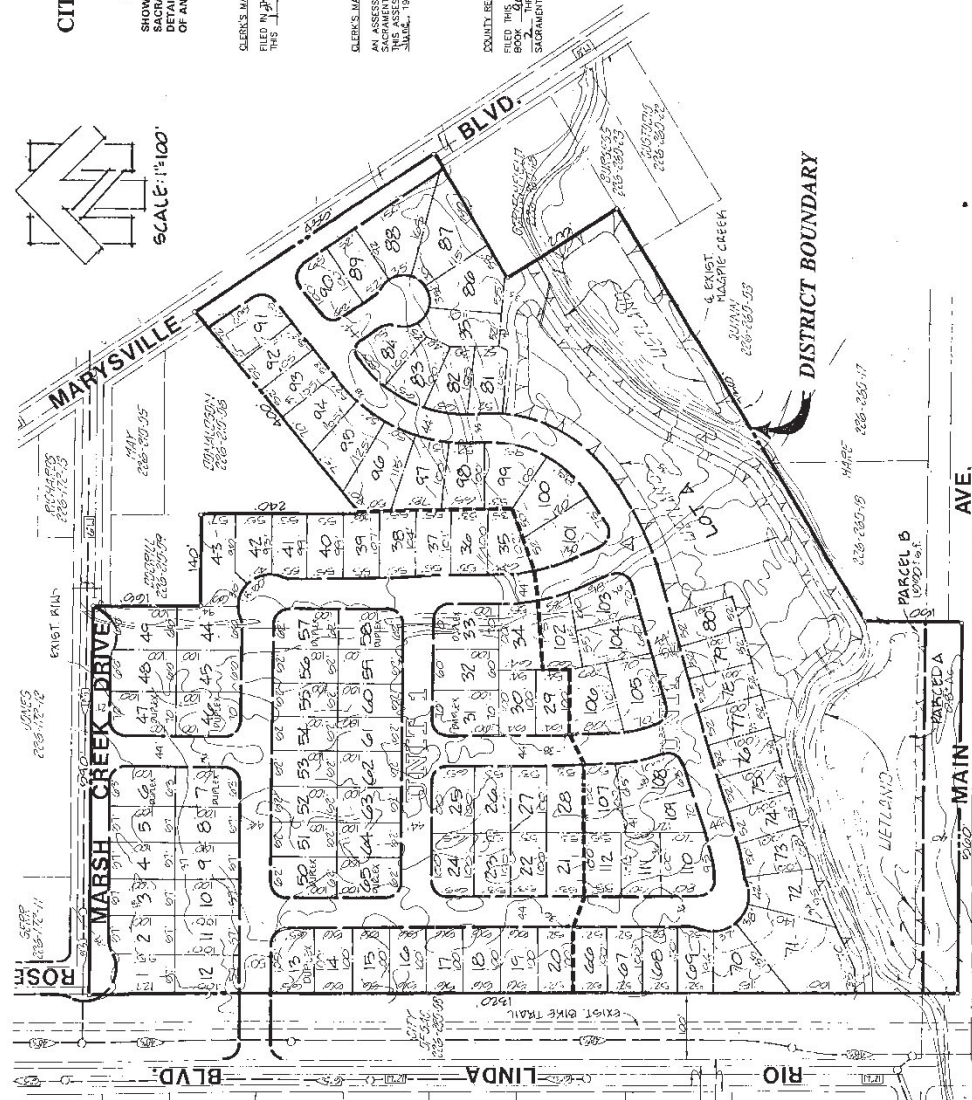
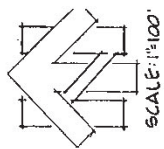
## CITY OF SACRAMENTO, CALIFORNIA

### ASSESSMENT DIAGRAM OF

### NORTHSIDE SUBDIVISION MAINTENANCE DISTRICT

SHOWING THE PROPOSED BOUNDARIES OF THE DISTRICT AND REFERENCE TO SACRAMENTO COUNTY ASSESSOR'S MAP BOOK 288, 1922, AND THE PARCEL NUMBERS OF ANY PARCEL WITHIN THE BOUNDARY SHOWN ON THIS DIAGRAM

SHEET 1 OF 1



CLERK'S MAP FILING STATEMENT  
 FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SACRAMENTO, STATE OF CALIFORNIA,  
 THIS 3 DAY OF JUNE 1923.

*John D. Clark*  
 CITY CLERK

CLERK'S MAP CERTIFICATE  
 AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, CALIFORNIA, ON THE 30th DAY OF JUNE 1923, AND THE PARCEL NUMBERS OF ANY PARCEL WITHIN THE BOUNDARY SHOWN ON THIS ASSESSMENT DIAGRAM, SAID ASSESSMENT WAS LEVIED ON THE 30th DAY OF JUNE, 1923.

*John D. Clark*  
 CITY CLERK

COUNTY RECORDER'S FILING STATEMENT  
 FILED THIS 3 DAY OF JUNE 1923, AT THE HOUR OF 10 O'CLOCK A.M. IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SACRAMENTO, CALIFORNIA, IN ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGES 802 THROUGH 808 OF THE ASSESSMENT MAP BOOK 288, 1922.

*John D. Clark*  
 COUNTY RECORDER OF THE COUNTY OF SACRAMENTO, CALIFORNIA

*John D. Clark*  
 DEPUTY

- LEGEND
- 4 LOT NUMBER
  - DISTRICT BOUNDARY
  - LOT LINE

## **RESOLUTION NO.**

Adopted by the Sacramento City Council

### **Resolution Approving Engineer's Annual Report, Adopting the Laguna Creek Maintenance District Annual Budget, and Levying Assessment for Fiscal Year (FY) 2026/27**

#### **BACKGROUND**

- A. The Laguna Creek Maintenance District (District), as depicted in the Engineer's Annual Report included as Exhibit B, was established by the City Council, and approved by the property owners on April 16, 1991.
- B. The City Council established the District under Chapter 3.124 of the Sacramento 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 Chapter 3.124. The Engineer's Annual Report summarizes the maintenance activities performed. Pursuant to Sacramento City Code section 3.124.190, the City Council must annually adopt the Engineer's Annual Report, adopt the District budget, and levy the assessment.
- C. The total assessment for FY2026/27 is projected at \$252,723, with an expense budget of \$254,730 as shown on Exhibit A and detailed in the Engineer's Annual Report included as Exhibit B. The total assessment in FY2026/27 is less than projected expenses due to the utilization of available fund balance.
- D. The proposed assessment amounts to be levied for FY2026/27 vary by land use, but the total proposed assessment to be levied for FY2026/27 represents a 1.00% increase over the total FY2025/26 assessment amount. The estimated increase in the assessment for single family homes is \$0.43. The assessment is now at the maximum the authorized assessment amount. The District does not have an automatic annual adjustment to the maximum authorized assessment amount to account for inflation. The maximum authorized annual assessment is therefore not increasing for FY2026/27. The proposed assessment to be levied for FY2026/27 is at the maximum. Detailed information about the assessment is shown in Exhibit A.
- E. 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

Sacramento City Code Section 3.124.190 (Resolution No. 2026-0077).

**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:

- (a) Approves the Engineer's Annual Report for FY2026/27 attached as Exhibit B to this resolution and on file with the Infrastructure Finance Division of the Department of Finance, designated by the City Clerk's Office to be the repository of documents for special districts.
- (b) Adopts the annual budget set forth in the FY2026/27 Engineer's Annual Report and also shown in Exhibit A.
- (c) Levies the assessment set forth in the FY2026/27 Engineer's Annual Report and also shown in Exhibit A.

Section 3. The City Manager or the City Manager's designee is authorized to make any necessary budgetary adjustments associated with the approval of the Engineer's Annual Report for FY2026/27.

Section 4. Exhibits A and B are part of the resolution.

**Table of Contents:**

Exhibit A - FY2026/27 District Budget and Parcel Assessment

Exhibit B - FY2026/27 Engineer's Annual Report

**EXHIBIT B**

**LAGUNA CREEK MAINTENANCE DISTRICT  
BUDGET AND PARCEL ASSESSMENT  
FY2026/27  
(FUND 2206)**

Estimated Beginning Fund Balance	\$591,822
Total Assessed to Property Owners	252,723
<b>Total Resources</b>	<b><u>\$844,545</u></b>
Maintenance Services	
Parks	120,000
Park Community Outreach	25,000
Department of Public Works (Streets)	103,132
Administrative Costs	
Infrastructure Finance	
Administration	3,452
Accounting	
Administration	1,098
County Billing	2,049
<b>Total Expenditures</b>	<b><u>\$254,730</u></b>
Estimated Ending Fund Balance	\$589,814
Year-Over-Year Change in Fund Balance	<u>(\$2,008)</u>

**PARCEL ASSESSMENT**


<b>Land Use</b>	<b>Maximum Authorized</b>	<b>Actual Assessment FY2025/26</b>	<b>Proposed Actual FY2026/27</b>
<u>Residential</u>			
Single Family Residential (per unit)	\$81.73	\$81.30	\$81.73
Developed Multi-Family/Condo (per unit)	\$58.78	\$56.05	\$58.78
Undeveloped Multi-Family (per acre)	\$741.72	\$741.72	\$741.72
<u>Non-Residential (Land Area)</u>			
0-25,000 Square Feet (per parcel)	\$113.04	\$113.04	\$113.04
25,000-100,000 Square Feet (per parcel)	\$525.45	\$525.45	\$525.45
Over 100,000 Square Feet (per parcel)	\$1,082.23	\$1,082.23	\$1,082.23
Churches (per parcel)	\$39.52	\$36.52	\$39.52

The maximum authorized assessment amounts are not being increased for FY2026/27 given the district does not have an automatic annual adjustment to the maximum authorized assessment to account for inflation.

**EXHIBIT B**  
**ENGINEER'S ANNUAL REPORT**  
**LAGUNA CREEK MAINTENANCE DISTRICT**  
**FY2026/27**

The undersigned respectfully submits the enclosed report as directed by the City Council.

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

By:  Digitally signed by Judith Matsui-Drury  
Date: 2026.03.26 17:28:33 -07'00'

I HEREBY CERTIFY that:

1. The enclosed Engineer's Annual Report together with Assessment and Assessment Diagram thereto attached, was filed with me on the 28<sup>th</sup> day of April, 2026.
  
2. The enclosed Engineer's Annual Report was approved by the City Council of the City of Sacramento, California, on the 28<sup>th</sup> day of April, 2026.
  
3. The enclosed Assessment and Assessment Diagram thereto attached, was confirmed by the City Council of the City of Sacramento, California, on the 28<sup>th</sup> day of April, 2026.

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

By: \_\_\_\_\_

## **ENGINEER'S ANNUAL REPORT LAGUNA CREEK MAINTENANCE DISTRICT**

Judith Matsui-Drury, Engineer of Work for Laguna Creek Maintenance District, City of Sacramento, County of Sacramento, State of California makes this report, as directed by the City Council, pursuant to Chapter 81 of the Sacramento City Code.

The improvement maintenance work which is the subject of this report (hereinafter referred to as the "work") is briefly described as follows:

The work described herein is to be carried out in the Laguna Creek Floodway corridor and North Folk Floodway corridor within the City limits between Sheldon Road, Bruceville Road and Franklin Boulevard. This includes the creek channel and adjacent lands, the bike trail, wetland preserves to the south of the floodway within City lands and adjacent turf areas. Also included in this work are the County lands, west of Franklin Boulevard, which were constructed as a part of the Laguna Creek Floodway.

The work to be performed consists of scheduled general horticultural maintenance and cleanup of landscape areas; repairs to irrigation as directed by the City; and replacement of plant materials damaged by vandalism or other means. The work includes, but is not limited to, the maintenance and operation of planting basins, irrigation systems, fertilization, pruning and staking, turf mowing and maintenance, grassland mowing, disking fire breaks, litter control, patrolling, bike trails and the keeping of Contractor's records. Requirements vary by location depending upon the landscaping present. All work described in the Specifications for Laguna Creek Floodway Maintenance and deemed necessary to satisfy the conditions of the Corps of Engineers 404 Permit, as well as any other work required to properly operate, maintain, repair or replace the Laguna Creek Floodway, is also included.

Certain types of unscheduled maintenance are also to be performed, but only when specifically approved by the City of Sacramento Finance Department. These tasks include plant replacement, turf and grassland seeding, insect, weed and rodent control, erosion control, channel repairs, hauling and dumping debris, maintaining floodway improvements, maintaining areas adjacent to the floodway right-of-way, vernal pool renovation, and repair of damage due to vandalism, flood, or fire. Occasionally, a temporary ditch pump will be needed to inundate vernal pools, which are not wetted by natural events.

All costs associated with the formation and administration of the District are also included.

Funds raised for maintaining and operating the above described improvements shall be based on annual benefit assessment apportioned to land benefiting from work and within the boundaries of the Maintenance District. The Council sets the assessment each year after receiving and approving an Engineer's Annual Report.

This report includes the following attached exhibits:

**EXHIBIT A-** An estimate of the cost of the work.

**EXHIBIT B-** Laguna Creek Floodway Illustrative Map.

**EXHIBIT C-** A statement of the method by which the undersigned determined the amount proposed to be assessed against each parcel based on benefits to be derived by each parcel, respectively, from the work.

**EXHIBIT D-** An assessment roll showing the amount proposed to be specially assessed against each parcel of real property within this maintenance district. Each parcel is described by County Assessor's parcel number, and each parcel is also assigned a separate "assessment number" for the purposes of this proceeding.

**EXHIBIT E-** A diagram showing all of the parcels of real property within this maintenance district.

 Digitally signed by Judith  
Matsui-Drury  
Date: 2026.03.26  
17:29:30 -07'00'

Judith Matsui-Drury, P.E.

Engineer of Work

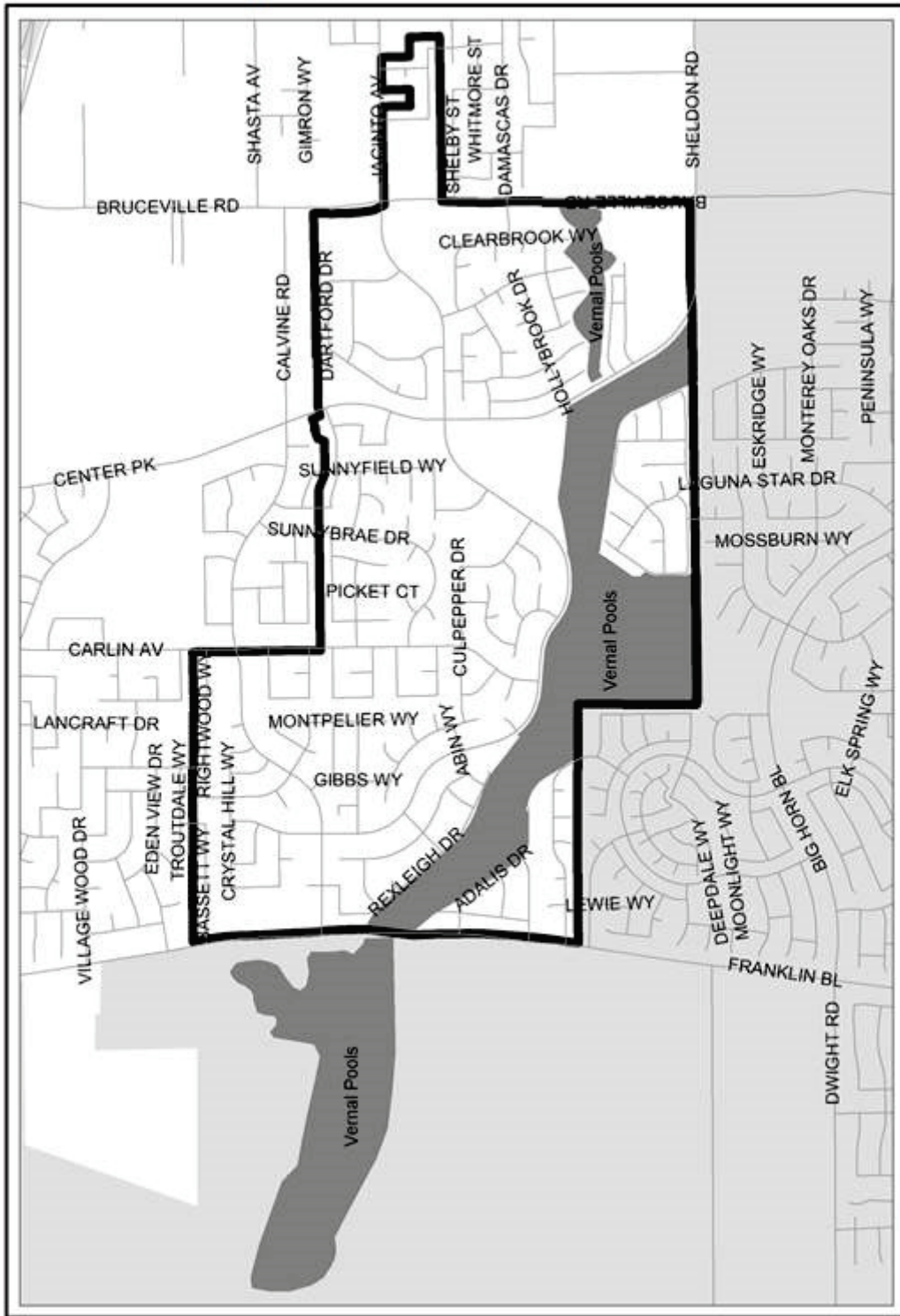
City of Sacramento, Sacramento County, State of California

**Exhibit A**  
**Laguna Creek Maintenance District**  
**Summary of Costs**  
**FY 2026/27**

Estimated Beginning Fund Balance	\$591,822
Total Assessed to Property Owners	<u>252,723</u>
<b>Total Resources</b>	<b><u><u>\$844,545</u></u></b>
Parks	
Park Maintenance	120,000
Community Outreach	25,000
Department of Public Works (Streets)	
Maintenance Services	103,132
Administrative Costs	
Infrastructure Finance	
Administration	3,452
Accounting	
Administration	1,098
County Billing	<u>2,049</u>
<b>Total Expenditures</b>	<b><u><u>\$254,730</u></u></b>
Estimated Ending Fund Balance	\$589,814
Year-Over-Year Change in Fund Balance	<u>(\$2,008)</u>

# EXHIBIT B

## Laguna Creek Maintenance District



## EXHIBIT C

### METHOD OF SPREADING ASSESSMENTS

The following section describes the proposed method of assessing the costs for the Laguna Creek Maintenance District to each parcel in the District in relation to the amount of benefit received. Costs for this District are assessed to each parcel within the District boundary except for those parcels owned by public agencies or dedicated for public use.

All of the land that was determined to benefit from the improvements funded by the Laguna Creek Assessment District (established in 1988) will also benefit from the operation and maintenance work of this Maintenance District.

Cost of maintenance is assessed to each benefited parcel in proportion to its residents or employees to the total number of residents (for single family and multi-family residences) and employees (for non-residential parcels) which benefit from the Maintenance District. Each employee is determined to have 40 percent of the benefit of a resident. Each single-family residential unit was determined to have an average of 2.673 persons per unit and each multi-family residential unit was determined to have an average of 1.818 persons per unit (Reference 1980 census). The number of residential units for each single-family residential parcel within the Maintenance District boundary is based on existing final and tentative maps. Developed multi-family parcels are assessed assuming 15 units per acre. The number of employees in each non-residential parcel was calculated by multiplying an average of 33.47 employees per acre by an average parcel size. The average parcel sizes were calculated to be 12,500 sq. ft. for the 0-25,000 sq. ft. size category, 62,500 sq. ft. for the 25,001-100,000 sq. ft. size category, and 130,000 sq. ft. for the greater than 100,000 sq. ft. size category. Based on operation use factors, churches were determined to have two-sevenths of the benefiting employees of a 0-25,000 sq. ft. non-residential parcel.

Costs for billing and administration for the District are assessed to each benefited parcel equally, as each parcel is considered to receive the same benefit from this work regardless of land use or parcel size. The amount assessed to each parcel was determined by dividing the cost of billing and administration by the total number of parcels within the District boundary, excluding those parcels owned by public agencies or dedicated for public use. The number of parcels in the District was determined from the following table. The subdivisions listed in italicized font on the following table refer to fully recorded subdivisions; therefore, the number of lots shown for those subdivisions equals the number of the recorded parcels in those subdivisions. The remaining lines each correspond to one recorded parcel. The total number of parcels in the District is 2,630.

The following table shows the number of residential units and non-residential acres contained in each subdivision or parcel. As mentioned above, the italicized subdivisions on the table refer to recorded subdivisions. The assessments for these subdivisions are spread equally to each recorded single-family lot in the subdivision. The rest of the lines refer to individual parcels, which are given by assessment number in the far-left column. Some of these parcels have tentative subdivision maps, as shown, from which lot counts were made for assessment purposes. In those cases where several parcels are included under one tentative subdivision map heading and several lot counts are given, each lot count refers to one of the assessed parcels, in respective order.

LAGUNA CREEK MAINTENANCE DISTRICT															TOTAL RECORDED PARCELS
SUBDIVISION/ ASSESSMENT NO.	SINGLE FAMILY			MULTI FAMILY				NON-RESIDENTIAL			CHURCH			TOTAL RES/EMP	
	LOTS	RES	COST	ACRE	UNIT	RES	COST	ACRE	EMP	COST	ACRE	EMP	COST		
<i>Astikos Ranch</i>	72	192	\$5,884.56		0	0	\$0.00		0	\$0.00		0	\$0.00	192	
<i>Duncan Estates</i>	73	195	\$5,366.29		0	0	\$0.00		0	\$0.00		0	\$0.00	195	
<i>Laguna Estates 1</i>	109	291	\$8,908.57		0	0	\$0.00		0	\$0.00		0	\$0.00	291	
<i>Laguna Estates 2</i>	115	307	\$9,398.95		0	0	\$0.00		0	\$0.00		0	\$0.00	307	
<i>Arlinton Ph Creekside 2</i>	76	203	\$6,211.48		0	0	\$0.00		0	\$0.00		0	\$0.00	203	
<i>Arlinton Ph Creekside 3</i>	60	160	\$4,903.80		0	0	\$0.00		0	\$0.00		0	\$0.00	160	
<i>Arlinton Ph Creekside 4</i>	119	318	\$9,725.87		0	0	\$0.00		0	\$0.00		0	\$0.00	318	
<i>Arlinton Park 1</i>	84	225	\$6,865.32		0	0	\$0.00		0	\$0.00		0	\$0.00	225	
<i>Arlinton Park 2</i>	99	265	\$8,091.27		0	0	\$0.00		0	\$0.00		0	\$0.00	265	
<i>Arlinton Park 3</i>	106	289	\$8,826.84		0	0	\$0.00		0	\$0.00		0	\$0.00	289	
<i>Arlinton Park 4</i>	102	273	\$8,336.46		0	0	\$0.00		0	\$0.00		0	\$0.00	273	
<i>Arlinton Park 5 phs 1</i>	70	187	\$5,721.10		0	0	\$0.00		0	\$0.00		0	\$0.00	187	
<i>Arlinton Park 5 phs 2</i>	70	187	\$5,721.10		0	0	\$0.00		0	\$0.00		0	\$0.00	187	
<i>Dutch Fair 1</i>	18	48	\$1,471.14		0	0	\$0.00		0	\$0.00		0	\$0.00	48	
<i>Corlin Estates</i>	22	59	\$1,798.06		0	0	\$0.00		0	\$0.00		0	\$0.00	59	
<i>Laguna Park 1</i>	48	128	\$3,923.04		0	0	\$0.00		0	\$0.00		0	\$0.00	128	
<i>Laguna Park 2</i>	48	128	\$3,923.04		0	0	\$0.00		0	\$0.00		0	\$0.00	128	
<i>Laguna Creek 1</i>	143	382	\$11,687.39		0	0	\$0.00		0	\$0.00		0	\$0.00	382	
<i>Laguna Creek 2</i>	173	462	\$14,139.29		0	0	\$0.00		0	\$0.00		0	\$0.00	462	
<i>Laguna Verde</i>	135	361	\$11,033.55		0	0	\$0.00		0	\$0.00		0	\$0.00	361	
<i>Laguna Parkway</i>	319	853	\$26,071.87		0	0	\$0.00		0	\$0.00		0	\$0.00	853	
<i>Laguna Creek IA</i>	14	37	\$1,144.22		0	0	\$0.00		0	\$0.00		0	\$0.00	37	
<i>Dutch Fair 2</i>	7	19	\$572.11		0	0	\$0.00		0	\$0.00		0	\$0.00	19	
<i>Jacinto West</i>	60	160	\$4,903.80		0	0	\$0.00		0	\$0.00		0	\$0.00	160	
<i>Laguna Verde 2</i>	43	115	\$3,514.39		0	0	\$0.00		0	\$0.00		0	\$0.00	115	
<i>Newport Cove</i>	62	166	\$5,067.26		0	0	\$0.00		0	\$0.00		0	\$0.00	166	
<i>Laguna Bluffs</i>	53	142	\$4,331.63		0	0	\$0.00		0	\$0.00		0	\$0.00	142	
<i>Laguna Creek 3</i>	72	192	\$5,884.56		0	0	\$0.00		0	\$0.00		0	\$0.00	192	
<i>Wickford Square</i>	103	275	\$8,418.19		0	0	\$0.00		0	\$0.00		0	\$0.00	275	
<i>Bruceville Terrace</i>	85	227	\$6,947.05		0	0	\$0.00		0	\$0.00		0	\$0.00	227	
<i>Bruceville American Dre</i>	43	131	\$4,004.77		0	0	\$0.00		0	\$0.00		0	\$0.00	131	
<i>Ventris Place</i>	37	99	\$3,024.01		0	0	\$0.00		0	\$0.00		0	\$0.00	99	
<i>658</i>	1	3	\$81.73		0	0	\$0.00		0	\$0.00		0	\$0.00	3	
<i>69</i>	0	0	\$0.00	8.83	160	291	\$3,404.80		0	\$0.00		0	\$0.00	291	
<i>1095</i>	0	0	\$0.00	9.83	168	305	\$9,875.04		0	\$0.00		0	\$0.00	305	
<i>1704</i>	0	0	\$0.00	5.87	88	160	\$5,172.64		0	\$0.00		0	\$0.00	160	
<i>2463</i>	0	0	\$0.00		0	0	\$0.00	7.96	40	\$1,082.23		0	\$0.00	40	
<i>2470</i>	0	0	\$0.00		0	0	\$0.00	5.3	40	\$1,082.23		0	\$0.00	40	
<i>2471</i>	0	0	\$0.00		0	0	\$0.00	0.73	19	\$525.45		0	\$0.00	19	
<i>2472</i>	0	0	\$0.00		0	0	\$0.00	1.1	19	\$525.45		0	\$0.00	19	
<i>2473</i>	0	0	\$0.00		0	0	\$0.00	0.8	19	\$525.45		0	\$0.00	19	
<i>2527</i>	0	0	\$0.00		0	0	\$0.00	1.24	19	\$525.45		0	\$0.00	19	
<i>2528</i>	0	0	\$0.00		0	0	\$0.00	0.83	19	\$525.45		0	\$0.00	19	
<i>2529</i>	0	0	\$0.00		0	0	\$0.00	0.9	19	\$525.45		0	\$0.00	19	
<i>1</i>	0	0	\$0.00	0.57	9	16	\$422.78		0	\$0.00		0	\$0.00	16	
<i>2</i>	1	3	\$81.73		0	0	\$0.00		0	\$0.00		0	\$0.00	3	
<i>6</i>	0	0	\$0.00	2.86	62	113	\$3,644.36		0	\$0.00		0	\$0.00	113	
<i>1936</i>	0	0	\$0.00		0	0	\$0.00	3.3	40	\$1,082.23		0	\$0.00	40	
<i>1783</i>	0	0	\$0.00		0	0	\$0.00	4.19	40	\$1,082.23		0	\$0.00	40	
<i>1786</i>	2	5	\$163.46		0	0	\$0.00		0	\$0.00		0	\$0.00	5	
TOTALS	2,652	7089	\$216,747.96	27.96	487	885	\$28,513.62	26.35	275	\$7,481.62	0	0	\$0.00	8,248	
RECORDED PARCELS	2,651			5				10						2,666	

**Exhibit D**  
**LAGUNA CREEK MAINTENANCE DISTRICT - ASSESSMENT ROLL**  
**FY2026/27**

ASSESS. NUMBER	PARCEL DESCRIPTION	ASSESSMENT	ASSESS. NUMBER	PARCEL DESCRIPTION	ASSESSMENT
1	11701400010000	\$422.78	1447	11710400130000	\$81.72
2	11701400020000	\$81.72	1448	11710400140000	\$81.72
6	11701400450000	\$3,644.36	1449	11710400150000	\$81.72
69	11701400420000	\$9,404.80	1450	11710400160000	\$81.72
81	11708400010000	\$81.72	1451	11710400170000	\$81.72
82	11708400020000	\$81.72	1452	11710400180000	\$81.72
83	11708400030000	\$81.72	1453	11710400190000	\$81.72
84	11708400040000	\$81.72	1454	11710400200000	\$81.72
85	11708400050000	\$81.72	1455	11710400210000	\$81.72
86	11708400060000	\$81.72	1456	11710400220000	\$81.72
87	11708400070000	\$81.72	1457	11710400230000	\$81.72
88	11708400080000	\$81.72	1458	11710400240000	\$81.72
89	11708400090000	\$81.72	1459	11710400250000	\$81.72
90	11708400100000	\$81.72	1460	11710400260000	\$81.72
91	11708400110000	\$81.72	1461	11710400270000	\$81.72
92	11708400120000	\$81.72	1462	11710400280000	\$81.72
93	11708400130000	\$81.72	1463	11710400290000	\$81.72
94	11708400140000	\$81.72	1464	11710400300000	\$81.72
95	11708400150000	\$81.72	1465	11710400310000	\$81.72
96	11708400160000	\$81.72	1466	11710400320000	\$81.72
97	11708400170000	\$81.72	1467	11710400330000	\$81.72
98	11708400180000	\$81.72	1468	11710400340000	\$81.72
99	11708400190000	\$81.72	1469	11710400350000	\$81.72
100	11708400200000	\$81.72	1470	11710400360000	\$81.72
101	11708400210000	\$81.72	1471	11710400370000	\$81.72
102	11708400220000	\$81.72	1472	11710400380000	\$81.72
103	11708400230000	\$81.72	1473	11710400390000	\$81.72
104	11708400240000	\$81.72	1474	11710400400000	\$81.72
105	11708400250000	\$81.72	1475	11711900010000	\$81.72
106	11708400260000	\$81.72	1476	11711900020000	\$81.72
107	11708400270000	\$81.72	1477	11711900030000	\$81.72
108	11708400280000	\$81.72	1478	11711900040000	\$81.72
109	11708400290000	\$81.72	1479	11711900050000	\$81.72
110	11708400300000	\$81.72	1480	11711900060000	\$81.72
111	11708400310000	\$81.72	1481	11711900070000	\$81.72
112	11708400320000	\$81.72	1482	11711900080000	\$81.72
113	11708400330000	\$81.72	1483	11711900090000	\$81.72
114	11708400340000	\$81.72	1484	11711900100000	\$81.72
115	11708400350000	\$81.72	1485	11711900110000	\$81.72
116	11708400360000	\$81.72	1486	11711900120000	\$81.72
117	11708400370000	\$81.72	1487	11711900130000	\$81.72
118	11708400380000	\$81.72	1488	11711900140000	\$81.72
119	11708400390000	\$81.72	1489	11711900150000	\$81.72
120	11708400400000	\$81.72	1490	11711900160000	\$81.72
121	11708400410000	\$81.72	1491	11711900170000	\$81.72
122	11708400420000	\$81.72	1492	11711900180000	\$81.72
123	11708400430000	\$81.72	1493	11711900190000	\$81.72
124	11708400440000	\$81.72	1494	11711900200000	\$81.72
125	11708400450000	\$81.72	1495	11711900210000	\$81.72
126	11708400460000	\$81.72	1496	11711900220000	\$81.72
127	11708400470000	\$81.72	1497	11711900230000	\$81.72
128	11708400480000	\$81.72	1498	11711900240000	\$81.72
129	11708400490000	\$81.72	1499	11711900250000	\$81.72
130	11708400500000	\$81.72	1500	11711900260000	\$81.72
131	11708400510000	\$81.72	1501	11711900270000	\$81.72
132	11708400520000	\$81.72	1502	11711900280000	\$81.72

133	11708400530000	\$81.72	1503	11711900290000	\$81.72
134	11708400540000	\$81.72	1504	11711900300000	\$81.72
135	11708400550000	\$81.72	1505	11711900310000	\$81.72
136	11708400560000	\$81.72	1506	11711900320000	\$81.72
137	11708400570000	\$81.72	1507	11711900330000	\$81.72
138	11708400580000	\$81.72	1508	11711900340000	\$81.72
139	11708400590000	\$81.72	1509	11711900350000	\$81.72
140	11708400600000	\$81.72	1510	11711900360000	\$81.72
141	11708500010000	\$81.72	1511	11711900370000	\$81.72
142	11708500020000	\$81.72	1512	11711900380000	\$81.72
143	11708500030000	\$81.72	1513	11711900390000	\$81.72
144	11708500040000	\$81.72	1514	11711900400000	\$81.72
145	11708500050000	\$81.72	1515	11711900410000	\$81.72
146	11708500060000	\$81.72	1516	11711900420000	\$81.72
147	11708500070000	\$81.72	1517	11711900430000	\$81.72
148	11708500080000	\$81.72	1518	11711900440000	\$81.72
149	11708500090000	\$81.72	1519	11711900450000	\$81.72
150	11708500100000	\$81.72	1520	11711900460000	\$81.72
151	11708500110000	\$81.72	1521	11711900470000	\$81.72
152	11708500120000	\$81.72	1522	11711900480000	\$81.72
153	11708500130000	\$81.72	1523	11711900490000	\$81.72
154	11708500140000	\$81.72	1524	11711900500000	\$81.72
155	11708500150000	\$81.72	1525	11711900510000	\$81.72
156	11708500160000	\$81.72	1526	11711900520000	\$81.72
157	11708500170000	\$81.72	1527	11711900530000	\$81.72
158	11708500180000	\$81.72	1528	11711900540000	\$81.72
159	11708500190000	\$81.72	1529	11711900550000	\$81.72
160	11708500200000	\$81.72	1530	11711900560000	\$81.72
161	11708500210000	\$81.72	1531	11711900570000	\$81.72
162	11708500220000	\$81.72	1532	11711900580000	\$81.72
163	11708500230000	\$81.72	1533	11711900590000	\$81.72
164	11708500240000	\$81.72	1534	11711900600000	\$81.72
165	11708500250000	\$81.72	1535	11711900610000	\$81.72
166	11708500260000	\$81.72	1536	11711900620000	\$81.72
167	11708500270000	\$81.72	1537	11711900630000	\$81.72
168	11708500280000	\$81.72	1538	11711900640000	\$81.72
169	11708500290000	\$81.72	1539	11711900650000	\$81.72
170	11708500300000	\$81.72	1540	11711900660000	\$81.72
171	11708500310000	\$81.72	1541	11711900670000	\$81.72
172	11708500320000	\$81.72	1542	11711900680000	\$81.72
173	11708500330000	\$81.72	1543	11711900690000	\$81.72
174	11708500340000	\$81.72	1544	11711900700000	\$81.72
175	11708500350000	\$81.72	1545	11711900710000	\$81.72
176	11708500360000	\$81.72	1546	11711900720000	\$81.72
177	11708500370000	\$81.72	1547	11711900730000	\$81.72
178	11708500380000	\$81.72	1548	11711900740000	\$81.72
179	11708500390000	\$81.72	1549	11711900750000	\$81.72
180	11708500400000	\$81.72	1550	11711900760000	\$81.72
181	11708500410000	\$81.72	1551	11711900770000	\$81.72
182	11708500420000	\$81.72	1552	11711900780000	\$81.72
183	11708500430000	\$81.72	1553	11711900790000	\$81.72
184	11708500440000	\$81.72	1554	11711900800000	\$81.72
185	11708500450000	\$81.72	1555	11711900810000	\$81.72
186	11708500460000	\$81.72	1556	11711900820000	\$81.72
187	11708500470000	\$81.72	1557	11711900830000	\$81.72
188	11708500480000	\$81.72	1558	11711900840000	\$81.72
189	11708500490000	\$81.72	1560	11710300630000	\$81.72
190	11708500500000	\$81.72	1561	11710300640000	\$81.72
191	11708500510000	\$81.72	1562	11710300650000	\$81.72
196	11708500560000	\$81.72	1563	11710300660000	\$81.72
197	11708500570000	\$81.72	1564	11710300670000	\$81.72
198	11708500580000	\$81.72	1565	11710300680000	\$81.72

199	11708500590000	\$81.72	1566	11710300690000	\$81.72
200	11708500600000	\$81.72	1567	11710300700000	\$81.72
201	11708500610000	\$81.72	1568	11710300710000	\$81.72
206	11708500660000	\$81.72	1569	11710300720000	\$81.72
207	11708500670000	\$81.72	1570	11710300730000	\$81.72
208	11708500680000	\$81.72	1571	11710300740000	\$81.72
209	11708500690000	\$81.72	1572	11710300750000	\$81.72
210	11708500700000	\$81.72	1573	11710300760000	\$81.72
211	11708500710000	\$81.72	1574	11710300770000	\$81.72
216	11708500760000	\$81.72	1575	11710300780000	\$81.72
217	11708500770000	\$81.72	1576	11710300790000	\$81.72
218	11708500780000	\$81.72	1577	11710300800000	\$81.72
219	11708400610000	\$81.72	1578	11710300810000	\$81.72
220	11708400620000	\$81.72	1579	11710300280000	\$81.72
221	11708400630000	\$81.72	1580	11710300290000	\$81.72
222	11708400640000	\$81.72	1581	11710300300000	\$81.72
223	11708400650000	\$81.72	1582	11710300310000	\$81.72
225	11709000090000	\$81.72	1583	11710300320000	\$81.72
226	11709000100000	\$81.72	1584	11710300330000	\$81.72
227	11709000110000	\$81.72	1585	11710300340000	\$81.72
228	11709000120000	\$81.72	1586	11710300350000	\$81.72
229	11709000130000	\$81.72	1587	11710300360000	\$81.72
230	11709000140000	\$81.72	1588	11710300370000	\$81.72
231	11709000150000	\$81.72	1589	11710300380000	\$81.72
232	11709000160000	\$81.72	1590	11710300390000	\$81.72
233	11709000170000	\$81.72	1591	11710300400000	\$81.72
234	11709000180000	\$81.72	1592	11710300410000	\$81.72
235	11709000190000	\$81.72	1593	11710300420000	\$81.72
236	11709000200000	\$81.72	1594	11710300430000	\$81.72
237	11709000210000	\$81.72	1595	11710300440000	\$81.72
238	11709000220000	\$81.72	1596	11710300450000	\$81.72
239	11709000230000	\$81.72	1597	11710300460000	\$81.72
240	11709000240000	\$81.72	1598	11710300470000	\$81.72
241	11709000250000	\$81.72	1599	11710300480000	\$81.72
242	11709000260000	\$81.72	1600	11710300490000	\$81.72
243	11709000270000	\$81.72	1601	11710300500000	\$81.72
244	11709000280000	\$81.72	1602	11708900010000	\$81.72
245	11709000290000	\$81.72	1603	11708900020000	\$81.72
246	11709000300000	\$81.72	1604	11708900030000	\$81.72
247	11709000310000	\$81.72	1605	11708900040000	\$81.72
248	11709000320000	\$81.72	1606	11708900050000	\$81.72
249	11709000330000	\$81.72	1607	11708900060000	\$81.72
250	11709000340000	\$81.72	1608	11708900070000	\$81.72
251	11709000350000	\$81.72	1609	11708900080000	\$81.72
252	11709000360000	\$81.72	1610	11708900090000	\$81.72
253	11709000370000	\$81.72	1611	11708900100000	\$81.72
254	11709000380000	\$81.72	1612	11708900110000	\$81.72
255	11709000390000	\$81.72	1613	11708900120000	\$81.72
256	11709000400000	\$81.72	1614	11708900130000	\$81.72
257	11709000410000	\$81.72	1615	11708900140000	\$81.72
258	11709000420000	\$81.72	1616	11708900150000	\$81.72
259	11709000430000	\$81.72	1617	11708900160000	\$81.72
260	11709000440000	\$81.72	1618	11708900170000	\$81.72
261	11709100010000	\$81.72	1619	11708900180000	\$81.72
262	11709100020000	\$81.72	1620	11708900190000	\$81.72
263	11709100030000	\$81.72	1621	11708900200000	\$81.72
264	11709100040000	\$81.72	1622	11708900210000	\$81.72
265	11709100050000	\$81.72	1623	11708900220000	\$81.72
266	11709100060000	\$81.72	1624	11708900230000	\$81.72
267	11709100070000	\$81.72	1625	11708900240000	\$81.72
268	11709100080000	\$81.72	1626	11708900250000	\$81.72
269	11709100090000	\$81.72	1627	11708900260000	\$81.72

270	11709100100000	\$81.72	1628	11708900270000	\$81.72
271	11709100110000	\$81.72	1629	11708900280000	\$81.72
272	11709100120000	\$81.72	1630	11708900290000	\$81.72
273	11709100130000	\$81.72	1631	11708900300000	\$81.72
274	11709100140000	\$81.72	1632	11708900310000	\$81.72
275	11709100150000	\$81.72	1633	11708900320000	\$81.72
276	11709100160000	\$81.72	1634	11708900330000	\$81.72
277	11709100170000	\$81.72	1635	11708900340000	\$81.72
278	11709100180000	\$81.72	1636	11708900350000	\$81.72
279	11709100190000	\$81.72	1637	11708900360000	\$81.72
280	11709100200000	\$81.72	1638	11708900370000	\$81.72
281	11709100210000	\$81.72	1639	11708900380000	\$81.72
282	11709100220000	\$81.72	1640	11708900390000	\$81.72
283	11709100230000	\$81.72	1641	11708900400000	\$81.72
284	11709100240000	\$81.72	1642	11708900410000	\$81.72
285	11709100250000	\$81.72	1643	11708900420000	\$81.72
286	11709100260000	\$81.72	1644	11708900430000	\$81.72
287	11709100270000	\$81.72	1645	11708900440000	\$81.72
288	11709100280000	\$81.72	1646	11708900450000	\$81.72
289	11709100290000	\$81.72	1647	11708900460000	\$81.72
290	11709100300000	\$81.72	1648	11708900470000	\$81.72
291	11709100310000	\$81.72	1649	11708900480000	\$81.72
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293	11709100330000	\$81.72	1651	11708900500000	\$81.72
294	11709100340000	\$81.72	1652	11708900510000	\$81.72
295	11709100350000	\$81.72	1653	11708900520000	\$81.72
296	11709100360000	\$81.72	1654	11708900530000	\$81.72
297	11709100370000	\$81.72	1655	11708900540000	\$81.72
298	11709100380000	\$81.72	1656	11708900550000	\$81.72
299	11709100390000	\$81.72	1657	11708900560000	\$81.72
302	11709200010000	\$81.72	1658	11708900570000	\$81.72
303	11709200020000	\$81.72	1659	11708900580000	\$81.72
304	11709200030000	\$81.72	1660	11708900590000	\$81.72
305	11709200040000	\$81.72	1661	11708900600000	\$81.72
306	11709200050000	\$81.72	1662	11708900610000	\$81.72
307	11709200060000	\$81.72	1663	11708900620000	\$81.72
308	11709200070000	\$81.72	1664	11708900630000	\$81.72
309	11709200080000	\$81.72	1665	11708900640000	\$81.72
310	11709200090000	\$81.72	1666	11708900650000	\$81.72
311	11709200100000	\$81.72	1667	11708900660000	\$81.72
312	11709200110000	\$81.72	1668	11708900670000	\$81.72
313	11709200120000	\$81.72	1669	11708900680000	\$81.72
314	11709200130000	\$81.72	1670	11708900690000	\$81.72
315	11709200140000	\$81.72	1671	11708900700000	\$81.72
316	11709200150000	\$81.72	1672	11708900710000	\$81.72
317	11709200160000	\$81.72	1673	11708900720000	\$81.72
318	11709200170000	\$81.72	1674	11708900730000	\$81.72
319	11709200180000	\$81.72	1675	11708900740000	\$81.72
320	11709200190000	\$81.72	1676	11708900750000	\$81.72
321	11709200200000	\$81.72	1677	11708900760000	\$81.72
322	11709200210000	\$81.72	1678	11708900770000	\$81.72
323	11709200220000	\$81.72	1679	11708900780000	\$81.72
324	11709200230000	\$81.72	1680	11708900790000	\$81.72
325	11709200240000	\$81.72	1681	11708900800000	\$81.72
326	11709200250000	\$81.72	1682	11708900810000	\$81.72
327	11709200260000	\$81.72	1683	11708900820000	\$81.72
328	11709200270000	\$81.72	1684	11708900830000	\$81.72
329	11709200280000	\$81.72	1685	11708900840000	\$81.72
330	11709200290000	\$81.72	1686	11708900850000	\$81.72
331	11709200300000	\$81.72	1687	11708900860000	\$81.72
332	11709200310000	\$81.72	1688	11708900870000	\$81.72
333	11709200320000	\$81.72	1689	11708900880000	\$81.72

334	11709200330000	\$81.72	1690	11708900890000	\$81.72
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1217	11709800530000	\$81.72	2575	11714900460000	\$81.72
1218	11709800540000	\$81.72	2576	11714900470000	\$81.72
1219	11709800550000	\$81.72	2577	11714900480000	\$81.72
1220	11709800560000	\$81.72	2578	11714900490000	\$81.72
1221	11709800570000	\$81.72	2579	11714900500000	\$81.72
1222	11709800580000	\$81.72	2580	11714900510000	\$81.72

1223	11709800590000	\$81.72	2581	11714900520000	\$81.72
1224	11709800600000	\$81.72	2582	11714900530000	\$81.72
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1226	11709800620000	\$81.72	2584	11714900550000	\$81.72
1227	11709800630000	\$81.72	2585	11714900560000	\$81.72
1228	11709800640000	\$81.72	2586	11714900570000	\$81.72
1229	11709800650000	\$81.72	2587	11714900580000	\$81.72
1230	11709800660000	\$81.72	2588	11714900590000	\$81.72
1231	11709800670000	\$81.72	2589	11714900600000	\$81.72
1232	11709800680000	\$81.72	2590	11714900610000	\$81.72
1233	11709800690000	\$81.72	2591	11714900620000	\$81.72
1234	11709800700000	\$81.72	2592	11714900630000	\$81.72
1235	11709800710000	\$81.72	2593	11714900640000	\$81.72
1236	11709800720000	\$81.72	2594	11714900650000	\$81.72
1237	11709800730000	\$81.72	2595	11714900660000	\$81.72
1238	11709800740000	\$81.72	2596	11714900670000	\$81.72
1239	11709800750000	\$81.72	2597	11714900680000	\$81.72
1240	11709800760000	\$81.72	2598	11714900690000	\$81.72
1241	11709800770000	\$81.72	2599	11714900700000	\$81.72
1242	11709800780000	\$81.72	2600	11714900710000	\$81.72
1243	11709800790000	\$81.72	2601	11714900720000	\$81.72
1244	11709800800000	\$81.72	2602	11714900730000	\$81.72
1245	11709800810000	\$81.72	2603	11714900740000	\$81.72
1246	11709800820000	\$81.72	2604	11714900750000	\$81.72
1247	11709800830000	\$81.72	2605	11714900760000	\$81.72
1248	11709800840000	\$81.72	2606	11714900770000	\$81.72
1249	11709900010000	\$81.72	2607	11714900780000	\$81.72
1250	11709900020000	\$81.72	2608	11714900790000	\$81.72
1251	11709900030000	\$81.72	2609	11714900800000	\$81.72
1252	11709900040000	\$81.72	2610	11714900810000	\$81.72
1253	11709900050000	\$81.72	2611	11714900820000	\$81.72
1254	11709900060000	\$81.72	2612	11714900830000	\$81.72
1255	11709900070000	\$81.72	2613	11714900840000	\$81.72
1256	11709900080000	\$81.72	2614	11714900850000	\$81.72
1257	11709900090000	\$81.72	2615	11714900860000	\$81.72
1258	11709900100000	\$81.72	2616	11714900870000	\$81.72
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1265	11709900170000	\$81.72	2623	11714900940000	\$81.72
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1276	11709900280000	\$81.72	2634	11715600020000	\$81.72
1277	11709900290000	\$81.72	2635	11715600030000	\$81.72
1278	11709900300000	\$81.72	2636	11715600040000	\$81.72
1279	11709900310000	\$81.72	2637	11715600050000	\$81.72
1280	11709900320000	\$81.72	2638	11715600060000	\$81.72
1281	11709900330000	\$81.72	2639	11715600070000	\$81.72
1282	11709900340000	\$81.72	2640	11715600080000	\$81.72
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1285	11709900370000	\$81.72	2643	11715600110000	\$81.72
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1287	11709900390000	\$81.72	2645	11715600130000	\$81.72
1288	11709900400000	\$81.72	2646	11715600140000	\$81.72
1289	11709900410000	\$81.72	2647	11715600150000	\$81.72
1290	11709900420000	\$81.72	2648	11715600160000	\$81.72
1291	11709900430000	\$81.72	2649	11715600170000	\$81.72
1292	11709900440000	\$81.72	2650	11715600180000	\$81.72
1293	11709900450000	\$81.72	2651	11715600190000	\$81.72
1294	11709900460000	\$81.72	2652	11715600200000	\$81.72
1295	11709900470000	\$81.72	2653	11715600210000	\$81.72
1296	11709900480000	\$81.72	2654	11715600220000	\$81.72
1297	11709900490000	\$81.72	2655	11715700010000	\$81.72
1298	11709900500000	\$81.72	2656	11715700020000	\$81.72
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1300	11709900520000	\$81.72	2658	11715700040000	\$81.72
1301	11709900530000	\$81.72	2659	11715700050000	\$81.72
1302	11709900540000	\$81.72	2660	11715700060000	\$81.72
1303	11709900550000	\$81.72	2661	11715700070000	\$81.72
1304	11709900560000	\$81.72	2662	11715700080000	\$81.72
1305	11709900570000	\$81.72	2663	11715700090000	\$81.72
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1315	11709900670000	\$81.72	2673	11715700190000	\$81.72
1316	11709900680000	\$81.72	2674	11715700200000	\$81.72
1317	11709900690000	\$81.72	2675	11715700210000	\$81.72
1318	11709900700000	\$81.72	2676	11715700220000	\$81.72
1319	11709900710000	\$81.72	2677	11715700230000	\$81.72
1320	11709900720000	\$81.72	2678	11715700240000	\$81.72
1321	11709900730000	\$81.72	2679	11715700250000	\$81.72
1322	11709900740000	\$81.72	2680	11715700260000	\$81.72
1324	11709900760000	\$81.72	2681	11715700270000	\$81.72
1325	11709900770000	\$81.72	2682	11716100010000	\$81.72
1326	11709900780000	\$81.72	2683	11716100020000	\$81.72
1327	11709900790000	\$81.72	2684	11716100030000	\$81.72
1328	11709900800000	\$81.72	2685	11716100040000	\$81.72
1329	11709900810000	\$81.72	2686	11716100050000	\$81.72
1330	11709900820000	\$81.72	2687	11716100060000	\$81.72
1331	11709900830000	\$81.72	2688	11716100070000	\$81.72
1332	11709900840000	\$81.72	2689	11716100080000	\$81.72
1333	11709900850000	\$81.72	2690	11716100090000	\$81.72
1334	11709900860000	\$81.72	2691	11716100100000	\$81.72
1335	11709900870000	\$81.72	2692	11716100110000	\$81.72
1336	11709900880000	\$81.72	2693	11716100120000	\$81.72
1337	11709900890000	\$81.72	2694	11716100130000	\$81.72
1338	11709900900000	\$81.72	2695	11716100140000	\$81.72
1339	11709900910000	\$81.72	2696	11716100150000	\$81.72
1340	11709900920000	\$81.72	2697	11716100160000	\$81.72
1341	11709900930000	\$81.72	2698	11716100170000	\$81.72
1342	11709900940000	\$81.72	2699	11716100180000	\$81.72
1343	11709900950000	\$81.72	2700	11716100190000	\$81.72
1344	11709900960000	\$81.72	2701	11716100200000	\$81.72
1345	11709900970000	\$81.72	2702	11716100210000	\$81.72
1346	11709900980000	\$81.72	2703	11716100220000	\$81.72
1347	11709900990000	\$81.72	2704	11716100230000	\$81.72

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1351	11709901030000	\$81.72	2708	11716100270000	\$81.72
1352	11709901040000	\$81.72	2709	11716100280000	\$81.72
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1355	11709901070000	\$81.72	2712	11716100310000	\$81.72
1356	11709901080000	\$81.72	2713	11716100320000	\$81.72
1357	11709901090000	\$81.72	2714	11716100330000	\$81.72
1358	11709901100000	\$81.72	2715	11716100340000	\$81.72
1359	11709901110000	\$81.72	2716	11716100350000	\$81.72
1360	11709901120000	\$81.72	2717	11716100360000	\$81.72
1361	11709901130000	\$81.72	2718	11716100370000	\$81.72
1362	11709901150000	\$81.72	2719	11716100380000	\$81.72
1363	11709901160000	\$81.72	2720	11716100390000	\$81.72
1364	11709600290000	\$81.72	2721	11716100400000	\$81.72
1365	11709600300000	\$81.72	2722	11716100410000	\$81.72
1366	11709600310000	\$81.72	2723	11716100420000	\$81.72
1367	11709600320000	\$81.72	2724	11716100430000	\$81.72
1368	11709600330000	\$81.72	2725	11716100440000	\$81.72
1369	11709600340000	\$81.72	2726	11716100450000	\$81.72
1370	11709600350000	\$81.72	2727	11716100460000	\$81.72
1371	11709600360000	\$81.72	2728	11716100470000	\$81.72
1372	11709600370000	\$81.72	2729	11716100480000	\$81.72
1373	11709600380000	\$81.72	2730	11716100490000	\$81.72
1374	11709600390000	\$81.72	2731	11716100500000	\$81.72
1375	11709600400000	\$81.72	2732	11716100510000	\$81.72
1376	11710200490000	\$81.72	2733	11716100520000	\$81.72
1377	11710200500000	\$81.72	2734	11716100530000	\$81.72
1378	11710200510000	\$81.72	2735	11716100540000	\$81.72
1379	11710200520000	\$81.72	2736	11716100550000	\$81.72
1380	11710200530000	\$81.72	2737	11716100560000	\$81.72
1381	11710200540000	\$81.72	2738	11716100570000	\$81.72
1382	11710200550000	\$81.72	2739	11716100580000	\$81.72
1383	11710200560000	\$81.72	2740	11716100590000	\$81.72
1384	11710200570000	\$81.72	2741	11716100600000	\$81.72
1385	11710200580000	\$81.72	2742	11716100610000	\$81.72
1386	11710200590000	\$81.72	2743	11716100620000	\$81.72
1387	11710200600000	\$81.72	2744	11716100630000	\$81.72
1388	11710200610000	\$81.72	2745	11716100640000	\$81.72
1389	11710200620000	\$81.72	2746	11716100650000	\$81.72
1390	11710200630000	\$81.72	2747	11716100660000	\$81.72
1391	11710200640000	\$81.72	2748	11716100670000	\$81.72
1392	11710200650000	\$81.72	2749	11716100680000	\$81.72
1393	11710200660000	\$81.72	2750	11716100690000	\$81.72
1394	11710200670000	\$81.72	2751	11716100700000	\$81.72
1395	11710200680000	\$81.72	2752	11716100710000	\$81.72
1396	11710200690000	\$81.72	2753	11716100720000	\$81.72
1397	11710200700000	\$81.72	2754	11716100730000	\$81.72
1398	11710200710000	\$81.72	2755	11716100740000	\$81.72
1399	11710200720000	\$81.72	2756	11716100750000	\$81.72
1400	11710200730000	\$81.72	2757	11716100760000	\$81.72
1401	11710200740000	\$81.72	2758	11716100770000	\$81.72
1402	11710200750000	\$81.72	2759	11716100780000	\$81.72
1403	11710200760000	\$81.72	2760	11716100790000	\$81.72
1404	11710200770000	\$81.72	2761	11716100800000	\$81.72
1405	11710200780000	\$81.72	2762	11716100810000	\$81.72
1406	11710200790000	\$81.72	2763	11716100820000	\$81.72
1407	11710200800000	\$81.72	2764	11716100830000	\$81.72
1408	11710300010000	\$81.72	2765	11716100840000	\$81.72
1409	11710300020000	\$81.72	2766	11716100850000	\$81.72

1410	11710300030000	\$81.72	2767	11716200010000	\$81.72
1411	11710300040000	\$81.72	2768	11716200020000	\$81.72
1412	11710300050000	\$81.72	2769	11716200030000	\$81.72
1413	11710300060000	\$81.72	2770	11716200040000	\$81.72
1414	11710300070000	\$81.72	2771	11716200050000	\$81.72
1415	11710300080000	\$81.72	2772	11716200060000	\$81.72
1416	11710300090000	\$81.72	2773	11716200070000	\$81.72
1417	11710300100000	\$81.72	2774	11716200080000	\$81.72
1418	11710300110000	\$81.72	2775	11716200090000	\$81.72
1419	11710300120000	\$81.72	2776	11716200100000	\$81.72
1420	11710300130000	\$81.72	2777	11716200110000	\$81.72
1421	11710300140000	\$81.72	2778	11716200120000	\$81.72
1422	11710300150000	\$81.72	2779	11716200130000	\$81.72
1423	11710300160000	\$81.72	2780	11716200140000	\$81.72
1424	11710300170000	\$81.72	2781	11716200150000	\$81.72
1425	11710300180000	\$81.72	2782	11716200160000	\$81.72
1426	11710300190000	\$81.72	2783	11716200170000	\$81.72
1427	11710300200000	\$81.72	2784	11716200180000	\$81.72
1428	11710300210000	\$81.72	2785	11716200190000	\$81.72
1429	11710300220000	\$81.72	2786	11716200200000	\$81.72
1430	11710300230000	\$81.72	2787	11716200210000	\$81.72
1431	11710300240000	\$81.72	2788	11716200220000	\$81.72
1432	11710300250000	\$81.72	2789	11716200230000	\$81.72
1433	11710300260000	\$81.72	2790	11716200240000	\$81.72
1434	11710300270000	\$81.72	2791	11716200250000	\$81.72
1435	11710400010000	\$81.72	2792	11716200260000	\$81.72
1436	11710400020000	\$81.72	2793	11716200270000	\$81.72
1437	11710400030000	\$81.72	2794	11716200280000	\$81.72
1438	11710400040000	\$81.72	2795	11716200290000	\$81.72
1439	11710400050000	\$81.72	2796	11716200300000	\$81.72
1440	11710400060000	\$81.72	2797	11716200310000	\$81.72
1441	11710400070000	\$81.72	2798	11716200320000	\$81.72
1442	11710400080000	\$81.72	2799	11716200330000	\$81.72
1443	11710400090000	\$81.72	2800	11716200340000	\$81.72
1444	11710400100000	\$81.72	2801	11716200350000	\$81.72
1445	11710400110000	\$81.72	2802	11716200360000	\$81.72
1446	11710400120000	\$81.72	2803	11716200370000	\$81.72

Note: The City has compiled the names and addresses of record owners of the parcels listed in this Attachment D pursuant to City Code Section 3.124.110(F) but will not publish them due to privacy concerns.

## **EXHIBIT E**

### **ASSESSMENT DIAGRAM**

The assessment district boundary coincides with the boundaries shown on the following Assessment Diagrams & Subdivision Maps\* with recorded Date, Book/Page:

Astikos Ranch	6/2/98, 117/100
Duncan Estates	6/13/90, 117/87 and 117/88
Laguna Estates 1	3/30/90, 117/87 6/13/90, 117/105
Laguna Estates 2	4/17/90, 117/88 9/17/90, 117/106
Arlington Pk Creekside 2	6/2/98, 117/101 2/9/95, 117/123
Arlington Pk Creekside 3	5/16/97, 117/128
Arlington Pk Creekside 4	9/26/95, 117/124 and 117/125
Arlington Park 1	5/25/89, 117/89 9/27/93, 117/119
Arlington Park 2	6/13/90, 117/102 9/17/90, 117/103 10/26/90, 117/104
Arlington Park 3	9/17/90, 117/107
Arlington Park 4	5/25/89, 117/89
Arlington Park 5 phs 1	3/2/96, 117/122
Arlington Park 5 phs 2	3/2/96, 117/126
Dutch Fair 1	12/5/90, 117/96
Carlin Estates	12/5/90, 117/96
Laguna Park 1	2/2/89, 117/86
Laguna Park 2	6/13/90, 117/102
Laguna Creek 1	4/1/88, 117/84
Laguna Creek 2	3/24/99, 117/94 and 117/95
Laguna Verde	5/26/93, 117/90 and 117/91
Laguna Parkway	7/19/93, 117/97 to 117/99
Laguna Creek 1A	3/15/91, 117/85
Dutch Fair 2	12/5/90, 117/96
Jacinto West	4/23/92, 117/113
Laguna Verde 2	5/26/93, 117/92 7/18/95, 117/116
Newport Cove	9/18/94, 117/121
Laguna Bluffs	7/28/98, 117/130
Laguna Creek 3	3/24/99, 117/133
Wickford Square*	6/27/06, 354/7
Bruceville Terrace*	10/1/19, 416/8
Bruceville American Dream*	6/12/13, 380/5
Ventris Place*	3/15/24, 454/5

## **RESOLUTION NO.**

Adopted by the Sacramento City Council

### **Resolution Approving Engineer's Annual Report, Adopting the Neighborhood Water Quality District Annual Budget, and Levying Assessment for Fiscal Year (FY) 2026/27**

#### **BACKGROUND**

- A. The Neighborhood Water Quality District ("District") formerly known as the Meadowview Estates Maintenance District, was established by the City Council, and approved by the property owners on September 2, 2003.
- B. The City Council established the District under Chapter 3.124 of the Sacramento City Code (Chapter 3.124); and has previously levied assessments on property in the District to pay for maintenance related to the water quality mitigation program and related services to be provided within the District, all in accordance with Chapter 3.124. The Engineer's Annual Report summarizes the maintenance activities performed. Pursuant to Sacramento City Code section 3.124.190, the City Council must annually adopt the Engineer's Annual Report, adopt the District budget, and levy the assessment.
- C. The total assessment for the five subdivisions for FY2026/27 is projected at \$104,119, with an expense budget of \$129,665 as shown on Exhibit A and detailed in the Engineer's Annual Report included as Exhibit B. The total assessment in FY2026/27 is less than projected expenses due to the utilization of available fund balance.
- D. The proposed assessment amounts to be levied for FY2026/27 vary by land use in each of the five subdivisions, but the total proposed assessment to be levied for FY2026/27 for all five subdivisions represents an 8.84% increase over the total FY2025/26 assessment. The FY2026/27 increase in the assessment levied for parcels ranges between \$3.36 and \$17.52 per single family home and \$49.77 and \$102.63 per commercial parcel, with the exception of the Sheldon 20 subdivision assessment which is not proposed to increase for FY2026/27. It is anticipated that assessments levied will continue to increase in future years to fully fund expenses as the available fund balance is depleted. The proposed assessment amounts to be levied are below the maximum authorized assessment amounts. Pursuant to City Code section 3.124.120 and Resolution No. 2003-0609, City Council previously authorized annual automatic increases to the maximum authorized assessment amount to account for inflation, provided

such annual increases do not exceed 4%. The maximum authorized annual assessment is increasing by 2.18% for FY2026/27 given the San Francisco-Oakland-Hayward area (All Urban Consumers) Price Index annual average increase is 2.18%. Detailed information about the assessment is shown in Exhibit A.

- E. 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 Sacramento City Code section 3.124.190 (Resolution No. 2026-0077).

**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:
- (a) Approves the Engineer's Annual Report for FY2026/27 attached as Exhibit B to this resolution and on file with the Infrastructure Finance Division of the Department of Finance, designated by the City Clerk's Office to be the repository of documents for special districts.
  - (b) Adopts the annual budget set forth in the FY2026/27 Engineer's Annual Report and also shown in Exhibit A.
  - (c) Levies the assessment set forth in the FY2026/27 Engineer's Annual Report and also shown in Exhibit A.
- Section 3. The City Manager or the City Manager's designee is authorized to make any necessary budgetary adjustments associated with the approval of the Engineer's Annual Report for FY2026/27.
- Section 4. Exhibits A and B are part of the resolution.

**Table of Contents:**

- Exhibit A - FY2026/27 District Budget and Parcel Assessment  
Exhibit B - FY2026/27 Engineer's Annual Report

**EXHIBIT A  
NEIGHBORHOOD WATER QUALITY DISTRICT  
DISTRICT BUDGET AND PARCEL ASSESSMENT  
FY2026/27  
(FUND 2226)**

Estimated Beginning Fund Balance		\$314,031
Total Assessed to Property Owners		104,119
	<b>Total Resources</b>	<b>\$418,150</b>
Maintenance Services		
Department of Public Works (Streets)		87,022
Parks		35,000
Department of Utilities		3,000
Administrative Costs		
Infrastructure Finance		
Administration		2,683
Accounting		
Administration		1,098
County Billing		862
	<b>Total Expenditures</b>	<b>\$129,665</b>
Estimated Ending Fund Balance		\$288,484
Year-Over-Year Change in Fund Balance		(\$25,546)

**SUBDIVISION BREAKDOWN**

Subdivision	FY2026/27 Estimated Beginning Fund Balance	FY2026/27 Assessment	FY2026/27 Total Resources	FY2026/27 Total Expenses	FY2026/27 Estimated Ending Fund Balance
Buena Park	13,174	12,095	25,269	14,478	10,791
Meadowview Estates	73,649	13,950	87,599	36,873	50,726
Steamboat Bend	7,973	9,636	17,609	13,696	3,913
Sheldon 20	140,026	31,572	171,597	26,429	145,168
Hampton Station	79,209	36,866	116,075	38,189	77,886
<b>Total</b>	<b>\$ 314,031</b>	<b>\$ 104,119</b>	<b>\$ 418,150</b>	<b>\$ 129,665</b>	<b>\$ 288,484</b>

## PARCEL ASSESSMENT

<b>Subdivision</b>	<b># of Lots</b>	<b>Maximum Authorized in FY2026/27</b>	<b>Actual Assessment FY2025/26</b>	<b>Proposed Actual FY2026/27</b>
Buena Park	59	\$598.23	\$191.79	\$205.00
Meadowview Estates	450	\$446.87	\$20.09	\$31.00
Steamboat Bend	146	\$268.13	\$52.48	\$70.00
Sheldon 20	89	\$373.23	\$354.75	\$354.75

<b>Hampton Station Subdivision</b>	<b># of Lots</b>	<b>Maximum Authorized in FY2026/27</b>	<b>Actual Assessment FY2025/26</b>	<b>Proposed Actual FY2026/27</b>
Residential	177	\$183.41	\$154.30	\$157.66
Non-Residential Lot 93	1	\$4,815.25	\$4,003.81	\$4,091.01
Non-Residential Lot 94	1	\$2,985.98	\$2,483.53	\$2,537.61
Non-Residential Lot 98	1	\$2,747.41	\$2,285.23	\$2,335.00


The maximum authorized assessment amounts for FY2026/27 have automatically increased for inflation by 2.18%. The 2025 San Francisco-Oakland-Hayward area (All Urban Consumers) Price Index annual average increase is 2.18%. The proposed assessment to be levied for FY2026/27 is below the maximum.

**EXHIBIT B**

**ENGINEER'S ANNUAL REPORT  
NEIGHBORHOOD WATER QUALITY DISTRICT NO. 2003-03  
FY 2026/27**

The undersigned respectfully submits the enclosed report as directed by the City Council.

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

By:  Digitally signed by  
Judith Matsui-Drury  
Date: 2026.03.26  
17:30:57 -07'00'

I HEREBY CERTIFY that:

1. The enclosed Engineer's Annual Report together with Assessment and Assessment Diagram thereto attached, was filed with me on the 28<sup>th</sup> day of April, 2026.
2. The enclosed Engineer's Annual Report was approved by the City Council of the City of Sacramento, California, on the 28<sup>th</sup> day of April, 2026.
3. The enclosed Assessment and Assessment Diagram thereto attached, was confirmed by the City Council of the City of Sacramento, California, on the 28<sup>th</sup> day of April, 2026.

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

By: \_\_\_\_\_

## **ENGINEER'S ANNUAL REPORT NEIGHBORHOOD WATER QUALITY DISTRICT**

Judith Matsui-Drury, Engineer of Work for the Neighborhood Water Quality District, City of Sacramento, County of Sacramento, State of California, makes this report, as directed by the City Council pursuant to Chapter 3.124 of the Sacramento City Code.

The improvement maintenance work, which is the subject of this report (hereafter referred to as the work) is briefly described as follows:

The work described below listed in 2 parts is to be carried out when the improvements (e.g., landscaping, irrigation systems, post & cable, and water quality landscaped area and/or detention basin) are installed and dedicated to the City. The work will be performed in the Subdivisions listed in Exhibit A to this report; and is more particularly described in plans and specifications approved by the City of Sacramento and on file at the City of Sacramento's Department of Transportation, 300 Richards Boulevard, 2nd Floor, Sacramento, CA 95811.

### Part 1 Landscaped Areas

The work to be performed consists of furnishing all tools, equipment, apparatus, facilities, labor, material, supplies, and utilities necessary or desirable to maintain and service the landscaping, irrigation systems, drainage structures and water quality features. Maintenance work may 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 irrigation systems, drainage structures, water quality features, planted materials, and amenities.

### Part 2 Water Quality Areas

The work to be performed consists of the maintenance and repair of the wetland areas identified in the U.S. Army Corps of Engineers' Nationwide Permits, Water Quality Swales and Detention areas. Specifically, the work may include but is not limited to maintenance of seasonal wetlands, mowing fire breaks, litter control and patrolling, repair and/or replacement of post and cable, keeping of contractor's records, and any related work necessary to comply with the conditions of the Corps Permit. The work will also include landscape (i.e. trees & native grasses) maintenance of the water quality detention basin. Pumping, hauling, and disposal of collected wastes shall be in accordance with all appropriated state, federal, and local regulations.

Certain types of unscheduled maintenance may also be performed, but only when specifically authorized by the City of Sacramento Infrastructure Finance. These tasks include plant replacement, seeding, insect, weed and rodent control, erosion control, basin renovation, and repair of damage due to vandalism, flood, or fire.

Funds raised for the above-described maintenance work shall be based on annual benefit assessment apportioned to land benefiting from the work and within the boundaries of the maintenance district. The Council sets the assessment each year after receiving and approving an Engineer's Annual Report.

This report includes the following attached exhibits:

EXHIBIT A: An estimate of the cost of the work.


EXHIBIT B: Schematic diagram of area of work.

EXHIBIT C: A statement of the method by which the undersigned determined the amount proposed to be assessed against each parcel, based on benefits to be derived by each parcel, respectively, from the work.

EXHIBIT D: An assessment roll showing the amount proposed to be specially assessed against each parcel of real property within this maintenance district. Each parcel is described by County Assessor's parcel number and each parcel is also assigned a separate "assessment number" for the purposes of this proceeding.

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

Respectfully submitted,

 Digitally signed by Judith  
Matsui-Drury  
Date: 2026.03.26  
17:31:13 -07'00'

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Judith Matsui-Drury, P.E.  
Engineer of Work  
City of Sacramento, Sacramento County  
State of California

# Exhibit A

## Neighborhood Water Quality Maintenance District

### Cost Estimate

#### FY 2026/27

#### Subdivision Breakdown

Subdivision	FY2026/27 Estimated Beginning Fund Balance	FY2026/27 Assessment	FY2026/27 Total Resources	FY2026/27 Total Expenses	FY2026/27 Estimated Ending Fund Balance
Buena Park	13,174	12,095	25,269	14,478	10,791
Meadowview Estates	73,649	13,950	87,599	36,873	50,726
Steamboat Bend	7,973	9,636	17,609	13,696	3,913
Sheldon 20	140,026	31,572	171,597	26,429	145,168
Hampton Station	79,209	36,866	116,075	38,189	77,886
<b>Total</b>	<b>\$ 314,031</b>	<b>\$ 104,119</b>	<b>\$ 418,150</b>	<b>\$ 129,665</b>	<b>\$ 288,484</b>

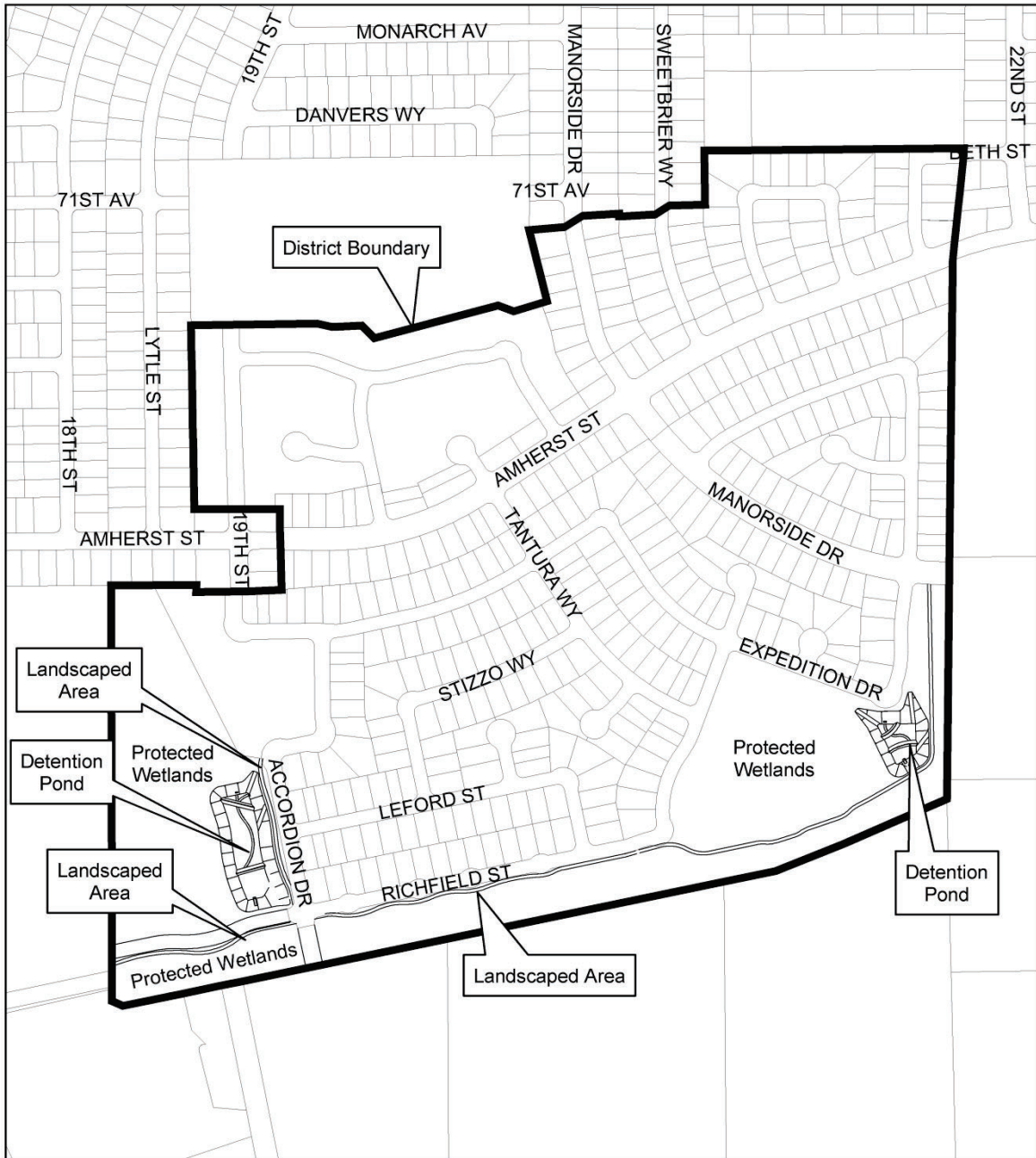
#### Fund Budget

Estimated Beginning Fund Balance	\$314,031
Total Assessed to Property Owners	104,119
<b>Total Resources</b>	<b><u>\$418,150</u></b>
Department of Public Works (Streets)	87,022
Parks	35,000
Department of Utilities	3,000
Administrative Costs	
Infrastructure Finance	
Administration	2,683
Accounting	
Administration	1,098
County Billing	862
<b>Total Expenditures</b>	<b><u>\$129,665</u></b>
Estimated Ending Fund Balance	<u>\$288,484</u>
Year-Over-Year Change in Fund Balance	<u>(\$25,546)</u>

**EXHIBIT B**

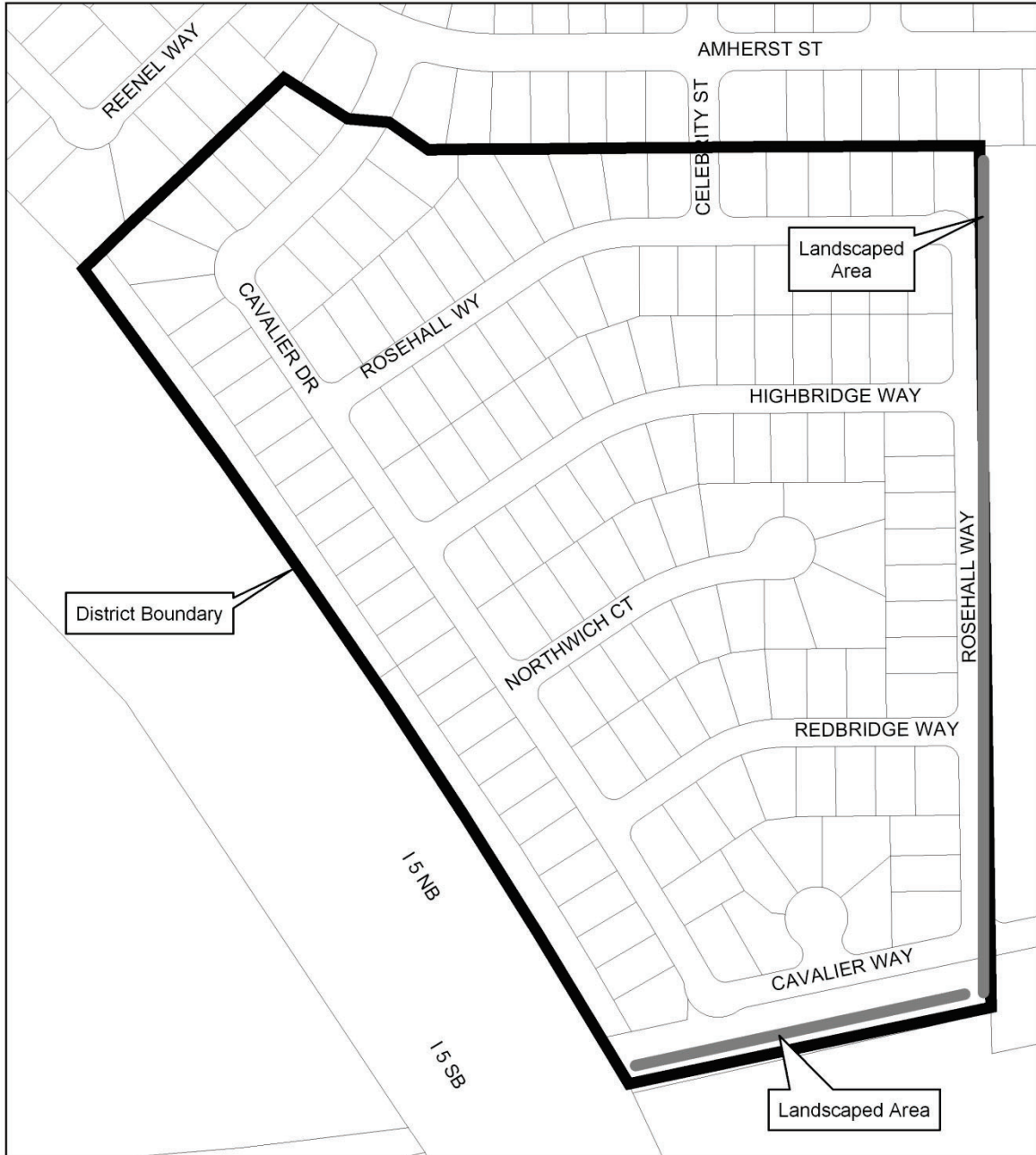
**NEIGHBORHOOD WATER QUALITY DISTRICT NO. 2003-03**

**Meadowview Estates Subdivision**



# NEIGHBORHOOD WATER QUALITY DISTRICT NO. 2003-03

## Steamboat Bend Subdivision

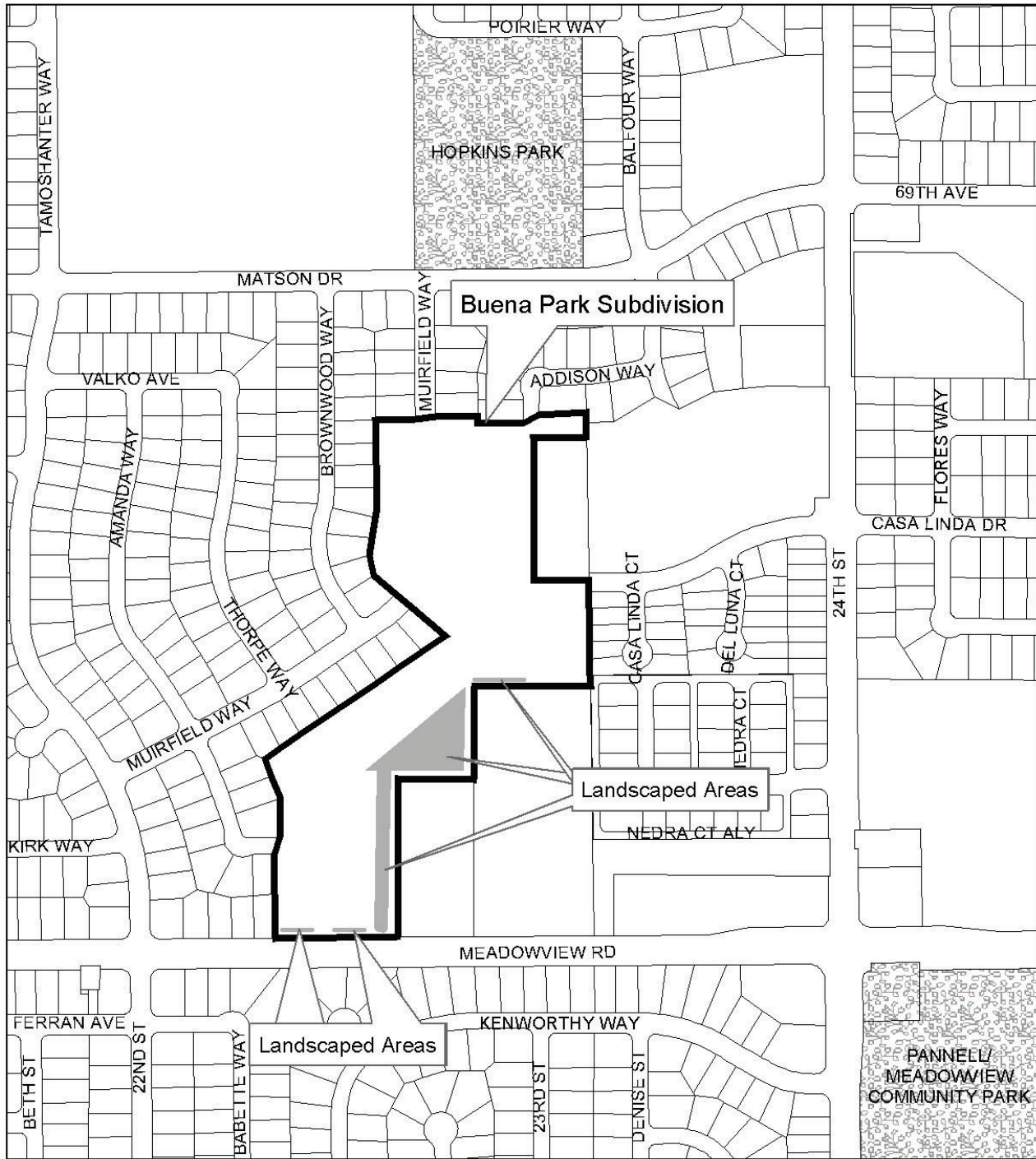


BMueller 1/20/04

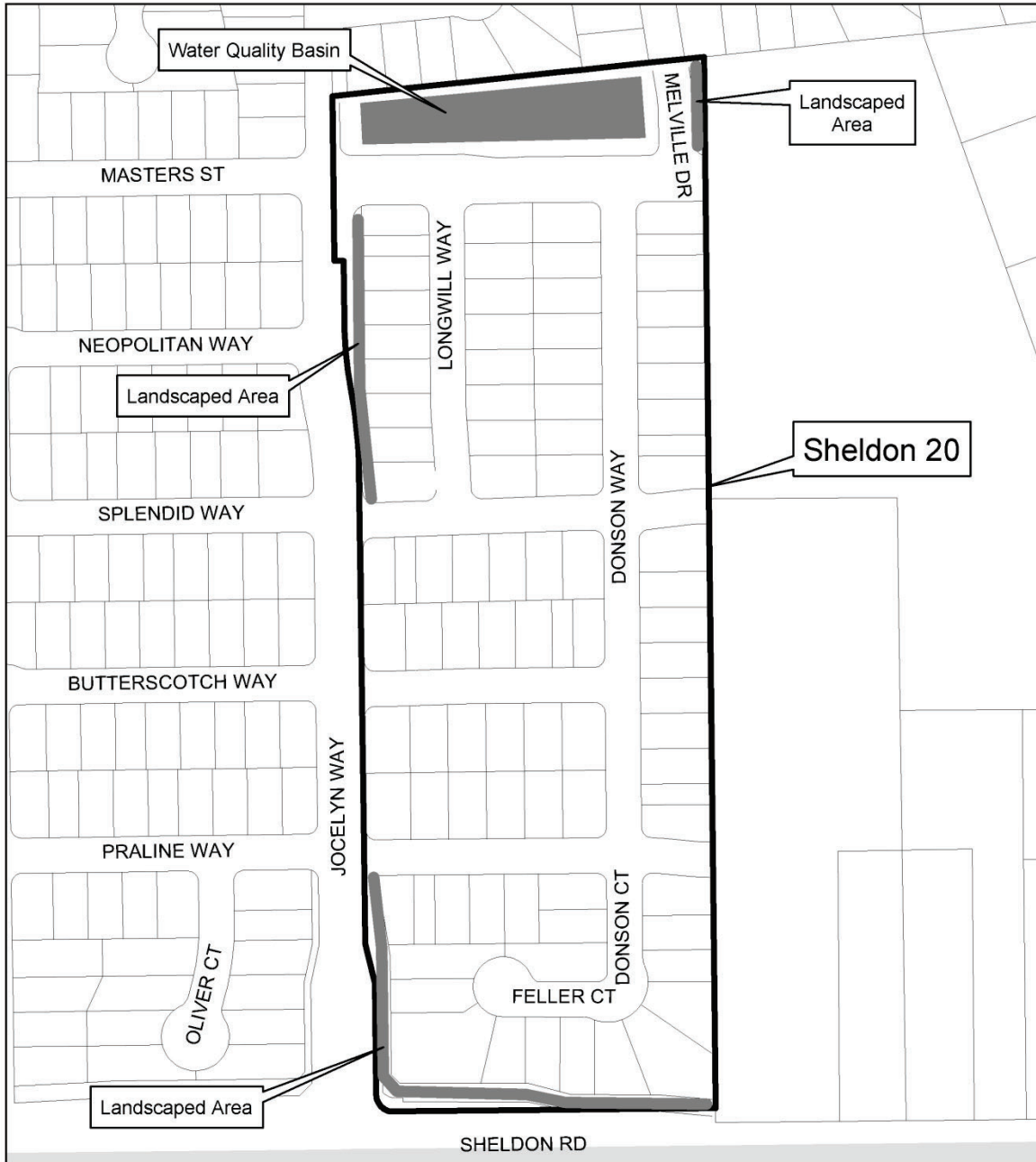


# NEIGHBORHOOD WATER QUALITY DISTRICT NO. 2003-03

## Buena Park Subdivision



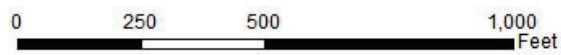
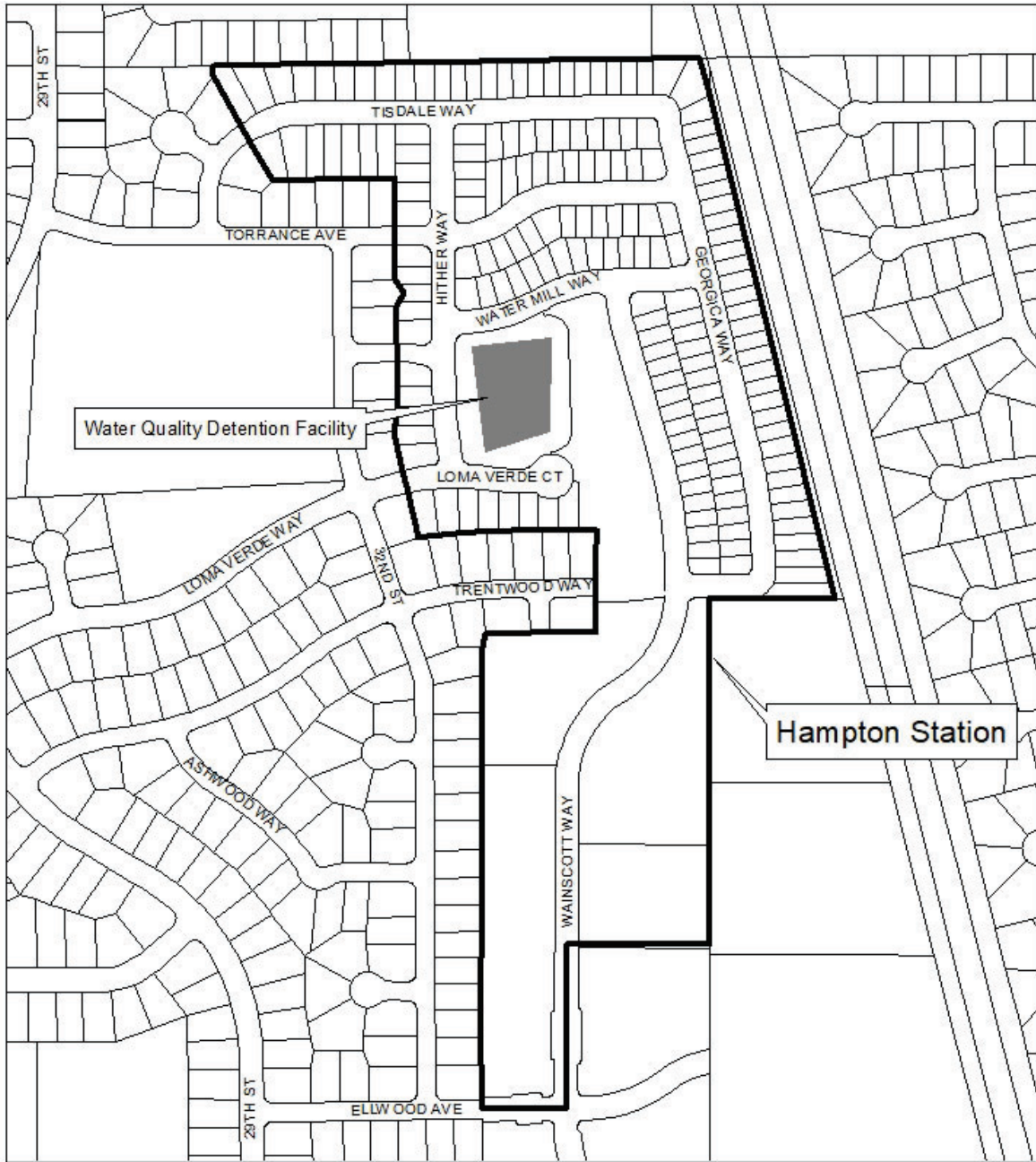
# NEIGHBORHOOD WATER QUALITY DISTRICT NO. 2003-03 Sheldon 20 Subdivision



BMueller 4/9/07



**Neighborhood Water Quality District No. 2003-03  
Hampton Station Subdivision**



## EXHIBIT C

### NEIGHBORHOOD WATER QUALITY DISTRICT METHOD OF SPREAD

1. The cost of maintenance for landscaping, irrigation systems and water quality drainage swale and the cost for contract maintenance and any annexation documents (only if annexed that year) will be spread equally to each residential unit (lot) within their respective subdivision.

The following exception will apply:

#### **Hampton Station Subdivision**

The maintenance cost for landscaping, irrigation systems, drainage structures and water quality features and the cost for contract maintenance will be spread according to the following steps:

- a) **Determining cost by land use acreage.** The total maintenance cost will be apportioned to both residential and non-residential areas, according to the acreage of each land use area. Except for Lot 98 of the subdivision map entitled "Hampton Station Unit No.1", recorded on July 13, 2007 at the Sacramento County in Book 370 of Maps, Map number 1. Only the acreage portion of this lot that is benefiting from the improvement maintenance work being described in this report will be included.
- b) **Residential maintenance cost.** After determining the total cost for the residential area, based on the acreage of the residential area, the maintenance cost will now be spread to each residential unit equally.
- c) **Non-residential maintenance cost.** After determining the total cost for the non-residential area, based on the acreage of the non-residential area, the maintenance cost will now be spread to each non-residential lot according to the acreage of each lot. Except for Lot 98 in the above recorded map of "Hampton Station Unit No. 1". Only the acreage portion of this lot that is benefiting from the improvement maintenance work being described in this report will be included.

The cost of all incidental expenses including preparation of the Engineer's Report, annexation documents (only if annexed that year), district administration and annual billing expenses will be spread equally to each residential unit and to each non-residential lot within the district.

2. The cost of all incidental expenses including preparation of the Engineer's Report, district administration and annual billing expenses will be spread equally to each residential unit within the district.

The following exception will apply:

#### **Hampton Station Subdivision**

The cost of all incidental expenses including preparation of the Engineer's Report, annexation documents (only if annexed that year), district administration and annual billing expenses will be spread equally to each residential unit and to each non-residential lot within the district.

3. The maximum annual assessment may be increased for inflation. The amount of the increase may not exceed 4% a year and will be computed using the prior-year annual average of the Consumer Price Index for the San Francisco-Oakland-San Jose area (All Urban Consumers) or a substitute index of a similar nature should that index be discontinued.

**EXHIBIT D**  
**Assessment Roll**  
**FY 2026-27**  
**Neighborhood Water Quality District**

No.	APN#	Amount	Subdivision
3-1	048-0270-001	\$205	Buena Park
3-2	048-0270-002	\$205	Buena Park
3-3	048-0270-003	\$205	Buena Park
3-4	048-0270-004	\$205	Buena Park
3-5	048-0270-005	\$205	Buena Park
3-6	048-0270-006	\$205	Buena Park
3-7	048-0270-007	\$205	Buena Park
3-8	048-0270-008	\$205	Buena Park
3-9	048-0270-009	\$205	Buena Park
3-10	048-0270-010	\$205	Buena Park
3-11	048-0270-011	\$205	Buena Park
3-12	048-0270-012	\$205	Buena Park
3-13	048-0270-013	\$205	Buena Park
3-14	048-0270-014	\$205	Buena Park
3-15	048-0270-015	\$205	Buena Park
3-16	048-0270-016	\$205	Buena Park
3-17	048-0270-017	\$205	Buena Park
3-18	048-0270-018	\$205	Buena Park
3-19	048-0270-019	\$205	Buena Park
3-20	048-0270-020	\$205	Buena Park
3-21	048-0270-021	\$205	Buena Park
3-22	048-0270-022	\$205	Buena Park
3-23	048-0270-023	\$205	Buena Park
3-24	048-0270-024	\$205	Buena Park
3-25	048-0270-025	\$205	Buena Park
3-26	048-0270-026	\$205	Buena Park
3-27	048-0270-027	\$205	Buena Park
3-28	048-0270-028	\$205	Buena Park
3-29	048-0270-029	\$205	Buena Park
3-30	048-0270-030	\$205	Buena Park
3-31	048-0270-031	\$205	Buena Park
3-32	048-0270-032	\$205	Buena Park
3-33	048-0270-033	\$205	Buena Park
3-34	048-0270-034	\$205	Buena Park
3-35	048-0270-035	\$205	Buena Park
3-36	048-0270-036	\$205	Buena Park
3-37	048-0270-037	\$205	Buena Park
3-38	048-0270-038	\$205	Buena Park
3-39	048-0270-039	\$205	Buena Park
3-40	048-0270-040	\$205	Buena Park
3-41	048-0270-041	\$205	Buena Park
3-42	048-0270-042	\$205	Buena Park
3-43	048-0270-043	\$205	Buena Park
3-44	048-0270-044	\$205	Buena Park
3-45	048-0270-045	\$205	Buena Park
3-46	048-0270-046	\$205	Buena Park
3-47	048-0270-047	\$205	Buena Park

3-48	048-0270-048	\$205	Buena Park
3-49	048-0270-049	\$205	Buena Park
3-50	048-0270-050	\$205	Buena Park
3-51	048-0270-051	\$205	Buena Park
3-52	048-0270-052	\$205	Buena Park
3-53	048-0270-053	\$205	Buena Park
3-54	048-0270-054	\$205	Buena Park
3-55	048-0270-055	\$205	Buena Park
3-56	048-0270-056	\$205	Buena Park
3-57	048-0270-057	\$205	Buena Park
3-58	048-0270-058	\$205	Buena Park
3-59	048-0270-059	\$205	Buena Park
5-93C	049-0570-001	\$4,091.00	Hampton Station
5-94C	049-0570-002	\$2,537.60	Hampton Station
5-98C	049-0570-006	\$2,335.00	Hampton Station
5-1	049-0580-001	\$157.64	Hampton Station
5-2	049-0580-002	\$157.64	Hampton Station
5-3	049-0580-003	\$157.64	Hampton Station
5-4	049-0580-004	\$157.64	Hampton Station
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5-7	049-0580-007	\$157.64	Hampton Station
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5-9	049-0580-009	\$157.64	Hampton Station
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5-12	049-0580-012	\$157.64	Hampton Station
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5-43	049-0580-043	\$157.64	Hampton Station

5-44	049-0580-044	\$157.64	Hampton Station
5-45	049-0580-045	\$157.64	Hampton Station
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5-102	049-0590-012	\$157.64	Hampton Station
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183	052-0220-092	\$31.00	Meadowview Estates

184	052-0220-093	\$31.00	Meadowview Estates
185	052-0220-094	\$31.00	Meadowview Estates
186	052-0220-095	\$31.00	Meadowview Estates
187	052-0220-096	\$31.00	Meadowview Estates
188	052-0220-097	\$31.00	Meadowview Estates
189	052-0220-098	\$31.00	Meadowview Estates
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191	052-0220-100	\$31.00	Meadowview Estates
192	052-0220-101	\$31.00	Meadowview Estates
193	052-0220-102	\$31.00	Meadowview Estates
194	052-0220-103	\$31.00	Meadowview Estates
195	052-0230-001	\$31.00	Meadowview Estates
196	052-0230-002	\$31.00	Meadowview Estates
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198	052-0230-004	\$31.00	Meadowview Estates
199	052-0230-005	\$31.00	Meadowview Estates
200	052-0230-006	\$31.00	Meadowview Estates
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206	052-0230-012	\$31.00	Meadowview Estates
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209	052-0230-015	\$31.00	Meadowview Estates
210	052-0230-016	\$31.00	Meadowview Estates
211	052-0230-017	\$31.00	Meadowview Estates
212	052-0230-018	\$31.00	Meadowview Estates
213	052-0230-019	\$31.00	Meadowview Estates
214	052-0230-020	\$31.00	Meadowview Estates
215	052-0230-021	\$31.00	Meadowview Estates
216	052-0230-022	\$31.00	Meadowview Estates
217	052-0230-023	\$31.00	Meadowview Estates
218	052-0230-024	\$31.00	Meadowview Estates
219	052-0230-025	\$31.00	Meadowview Estates
220	052-0230-026	\$31.00	Meadowview Estates
221	052-0230-027	\$31.00	Meadowview Estates
222	052-0230-028	\$31.00	Meadowview Estates
223	052-0230-029	\$31.00	Meadowview Estates
224	052-0230-030	\$31.00	Meadowview Estates
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227	052-0230-033	\$31.00	Meadowview Estates
228	052-0230-034	\$31.00	Meadowview Estates
229	052-0230-035	\$31.00	Meadowview Estates
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236	052-0230-042	\$31.00	Meadowview Estates
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238	052-0230-044	\$31.00	Meadowview Estates
239	052-0230-045	\$31.00	Meadowview Estates
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241	052-0230-047	\$31.00	Meadowview Estates

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287	052-0250-020	\$31.00	Meadowview Estates
288	052-0250-021	\$31.00	Meadowview Estates
289	052-0250-022	\$31.00	Meadowview Estates
290	052-0250-023	\$31.00	Meadowview Estates
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293	052-0250-026	\$31.00	Meadowview Estates
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299	052-0250-032	\$31.00	Meadowview Estates

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312	052-0250-045	\$31.00	Meadowview Estates
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316	052-0250-049	\$31.00	Meadowview Estates
317	052-0250-050	\$31.00	Meadowview Estates
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319	052-0250-052	\$31.00	Meadowview Estates
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331	052-0260-012	\$31.00	Meadowview Estates
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333	052-0260-014	\$31.00	Meadowview Estates
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335	052-0260-016	\$31.00	Meadowview Estates
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337	052-0260-018	\$31.00	Meadowview Estates
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342	052-0260-023	\$31.00	Meadowview Estates
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364	052-0260-045	\$31.00	Meadowview Estates
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379	052-0270-008	\$31.00	Meadowview Estates
380	052-0270-009	\$31.00	Meadowview Estates
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391	052-0270-020	\$31.00	Meadowview Estates
392	052-0270-021	\$31.00	Meadowview Estates
393	052-0270-022	\$31.00	Meadowview Estates
394	052-0270-023	\$31.00	Meadowview Estates
395	052-0270-024	\$31.00	Meadowview Estates
396	052-0270-025	\$31.00	Meadowview Estates
397	052-0270-026	\$31.00	Meadowview Estates
398	052-0270-027	\$31.00	Meadowview Estates
399	052-0270-028	\$31.00	Meadowview Estates
400	052-0270-029	\$31.00	Meadowview Estates
401	052-0270-030	\$31.00	Meadowview Estates
402	052-0270-031	\$31.00	Meadowview Estates
403	052-0270-032	\$31.00	Meadowview Estates
404	052-0270-033	\$31.00	Meadowview Estates
405	052-0270-034	\$31.00	Meadowview Estates
406	052-0270-035	\$31.00	Meadowview Estates
407	052-0270-036	\$31.00	Meadowview Estates
408	052-0270-037	\$31.00	Meadowview Estates
409	052-0270-038	\$31.00	Meadowview Estates
410	052-0270-039	\$31.00	Meadowview Estates
411	052-0270-040	\$31.00	Meadowview Estates

412	052-0270-041	\$31.00	Meadowview Estates
413	052-0270-042	\$31.00	Meadowview Estates
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415	052-0270-044	\$31.00	Meadowview Estates
416	052-0270-045	\$31.00	Meadowview Estates
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433	052-0270-062	\$31.00	Meadowview Estates
434	052-0270-063	\$31.00	Meadowview Estates
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436	052-0270-065	\$31.00	Meadowview Estates
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438	052-0270-067	\$31.00	Meadowview Estates
439	052-0270-068	\$31.00	Meadowview Estates
440	052-0270-069	\$31.00	Meadowview Estates
441	052-0270-070	\$31.00	Meadowview Estates
442	052-0270-071	\$31.00	Meadowview Estates
443	052-0270-072	\$31.00	Meadowview Estates
444	052-0270-073	\$31.00	Meadowview Estates
445	052-0270-074	\$31.00	Meadowview Estates
446	052-0270-075	\$31.00	Meadowview Estates
447	052-0270-076	\$31.00	Meadowview Estates
448	052-0270-077	\$31.00	Meadowview Estates
449	052-0270-078	\$31.00	Meadowview Estates
450	052-0270-079	\$31.00	Meadowview Estates
4-1	117-1510-001	\$354.74	Sheldon 20
4-2	117-1510-002	\$354.74	Sheldon 20
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4-4	117-1510-004	\$354.74	Sheldon 20
4-5	117-1510-005	\$354.74	Sheldon 20
4-6	117-1510-006	\$354.74	Sheldon 20
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4-25	117-1510-025	\$354.74	Sheldon 20
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4-27	117-1510-027	\$354.74	Sheldon 20
4-28	117-1510-028	\$354.74	Sheldon 20
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4-37	117-1510-037	\$354.74	Sheldon 20
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4-45	117-1510-045	\$354.74	Sheldon 20
4-46	117-1510-046	\$354.74	Sheldon 20
4-47	117-1510-047	\$354.74	Sheldon 20
4-48	117-1510-048	\$354.74	Sheldon 20
4-49	117-1510-049	\$354.74	Sheldon 20
4-50	117-1510-050	\$354.74	Sheldon 20
4-51	117-1510-051	\$354.74	Sheldon 20
4-52	117-1510-052	\$354.74	Sheldon 20
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4-54	117-1510-054	\$354.74	Sheldon 20
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4-61	117-1510-061	\$354.74	Sheldon 20
4-62	117-1510-062	\$354.74	Sheldon 20
4-63	117-1510-063	\$354.74	Sheldon 20
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4-67	117-1510-067	\$354.74	Sheldon 20
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4-69	117-1510-069	\$354.74	Sheldon 20

4-70	117-1510-070	\$354.74	Sheldon 20
4-71	117-1510-071	\$354.74	Sheldon 20
4-72	117-1510-072	\$354.74	Sheldon 20
4-73	117-1510-073	\$354.74	Sheldon 20
4-74	117-1510-074	\$354.74	Sheldon 20
4-75	117-1510-075	\$354.74	Sheldon 20
4-76	117-1510-076	\$354.74	Sheldon 20
4-77	117-1510-077	\$354.74	Sheldon 20
4-78	117-1510-078	\$354.74	Sheldon 20
4-79	117-1510-079	\$354.74	Sheldon 20
4-80	117-1510-080	\$354.74	Sheldon 20
4-81	117-1510-081	\$354.74	Sheldon 20
4-82	117-1510-082	\$354.74	Sheldon 20
4-83	117-1510-083	\$354.74	Sheldon 20
4-84	117-1510-084	\$354.74	Sheldon 20
4-85	117-1510-085	\$354.74	Sheldon 20
4-86	117-1510-086	\$354.74	Sheldon 20
4-87	117-1510-087	\$354.74	Sheldon 20
4-88	117-1510-088	\$354.74	Sheldon 20
4-89	117-1510-089	\$354.74	Sheldon 20

Note: The City has compiled the names and addresses of record owners of the parcels listed in this Attachment D pursuant to City Code Section 3.124.110(F) but will not publish them due to privacy concerns.

## EXHIBIT E

### ASSESSMENT DIAGRAM

The assessment district boundary coincides with the boundaries shown on the following subdivisions:

<b>Sudivision / Annexation #</b>	<b>Diagram Date / Book &amp; Page</b>
Meadowveiw Estates	October 24, 2003 / Bk 97 Pg 5
Steamboat Bend / #1	March 31,2004 / Bk 98 Pg 13
Buena Park / #2	May 24,2005 / Bk 100 Pg 24
Sheldon 20 / #3	May 24, 2007 / Bk 107 Pg 1
Hampton Station / #4	November 8, 2007 / Bk 108 Pg 29

The Assessment Diagrams were recorded and on file with the Sacramento County Recorder's Office.