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**Power Inn Road Maintenance District - Fiscal Year 2026/27 Annual Assessments [Published 05/29/2026]**

File ID: 2026-00856

**Location:** District 6

**Recommendation:** Conduct a public hearing and upon conclusion, adopt a **Resolution:** 1) confirming the assessment diagram and assessment roll set forth in the Engineer's Annual Report; and 2) levying the assessment for Fiscal Year (FY) 2026/27 for the Power Inn Road Maintenance District No. 2003-01.

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**Presenter:** Sini Makasini, Senior Development Project Manager, (916) 808-7967, smakasini@cityofsacramento.org, Department of Finance

**Attachments:**

- 1-Description/Analysis
- 2-Schedule of Proceedings
- 3-Resolution
- 4-Exhibit A - District Boundary Map
- 5-Exhibit B - FY2026/27 District Budget & Parcel Assessment

**Description/Analysis**

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

On May 12, 2026, Council adopted Resolution No. 2026-0114 approving the Engineer's Annual

Report (Report) and declaring its intention to levy assessments for the District. Approval of the attached Resolution will authorize the City to levy assessments to provide partial funding for maintenance of the landscaped areas adjacent to the parcels within the District for FY2026/27.

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

**Policy Considerations:** The actions in the recommended Resolution are required by the 1972 Act for annual proceedings of an existing district.

**Economic Impacts:** None.

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

**Sustainability:** Not applicable.

**Commission/Committee Action:** Not applicable.

**Rationale for Recommendation:** The recommended action supports funding for landscape maintenance services in the District via property-based assessments.

**Financial Considerations:** The total estimated expense budget for the District in FY2026/27 is \$21,678 as shown in Exhibit B and detailed in the Report. Pursuant to the Report, \$16,096 of assessment revenue can be used to fund special benefits. The remaining portion of the maintenance, utilities, and administrative costs, attributed to general benefit and detailed in Exhibit B, will be provided by the operating budgets of the Department of Public Works, Streets Division and the Department of Finance, Infrastructure Finance Division.

Pursuant to previous Council action authorizing automatic annual increases to the District’s maximum authorized assessment amount (Resolution No. 2003-0536), the maximum authorized assessment

amount for the District is automatically increased for FY2026/27 by 2.18% based on the percentage increase in the prior calendar year annual average of the Consumer Price Index - San Francisco Area (All Urban Consumers). The proposed assessment for FY2026/27 of \$3.438 per linear foot of frontage, is a 2.18% increase from the previous year's assessment of \$3.365 per linear foot of frontage. The proposed FY2026/27 assessment is the maximum allowed assessment for FY2026/27. The proposed increase is necessary to maintain service levels and adequate reserves to cover extraordinary maintenance.

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

**Attachment 2**

**SCHEDULE OF PROCEEDINGS  
POWER INN ROAD MAINTENANCE DISTRICT**

**FY2026/27**

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

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

May 29, 2026 Publish Notice of Public Hearing

<b>June 9, 2026</b>	<b>Council – Public Hearing, Council Orders Annual Levy</b>
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August 2026 Assessments to County for Placement on Tax Roll

## **RESOLUTION NO. 2026-**

Adopted by the Sacramento City Council

### **RESOLUTION CONFIRMING ASSESSMENT DIAGRAM AND ASSESSMENT, AND LEVYING ASSESSMENT FOR THE POWER INN ROAD MAINTENANCE DISTRICT NO. 2003-01 FOR FISCAL YEAR 2026/27**

#### **BACKGROUND**

- A. The Power Inn Road Maintenance District No. 2003-01 (District), as depicted in Exhibit A, was established by the City Council and approved by the property owners on July 29, 2003.
- B. The City Council established the District under the Landscaping and Lighting Act of 1972 (California Streets and Highways Code § 22500 et seq.) (the 1972 Act) and has previously levied assessments on property in the District to pay for landscaping maintenance services and related services within the District, all in accordance with the 1972 Act.
- C. On March 24, 2026, the City Council directed the Supervising Engineer of the Department of Public Works, designated by the City Council as the Engineer of Work for the District, to file an Engineer's Annual Report for Fiscal Year (FY) 2026/27 in accordance with the provisions of the 1972 Act (Resolution No. 2026-0077).
- D. The Engineer's Annual Report includes an analysis that quantifies the amount of special benefit derived from District activities by the parcels paying the assessment. The result of the analysis is that 74.25% of the maintenance, utilities, and administrative services provided in the District are a special benefit to the parcels within the District and 25.75% of the services are a general benefit that do not directly benefit the assessed parcels. Pursuant to state law, the City can only collect assessments to the extent improvements provide special benefits to assessed parcels and must utilize other sources of funding to provide the general benefit portion. A detailed budget is shown in Exhibit B.
- E. The Engineer of Work filed the Annual Report on May 12, 2026, and City Council adopted Resolution No. 2026-0114 approving the Engineer's Annual Report, declaring its intention to levy and collect assessments within the District for FY2026/27, and setting a public hearing for June 9, 2026. Notice of the public hearing was given on May 29, 2026, in accordance with the 1972 Act.
- F. The maximum authorized assessment amount for the District is automatically increased for FY2026/27 by 2.18% based on a percentage increase in the prior calendar year annual average of the Consumer Price Index-San Francisco Area

(All Urban Consumers). The proposed actual assessment for FY2026/27 will be increased to the maximum allowed assessment amount for FY2026/27 of \$3.438 per linear foot of frontage, in order to maintain service levels and adequate reserves to cover extraordinary maintenance.

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

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

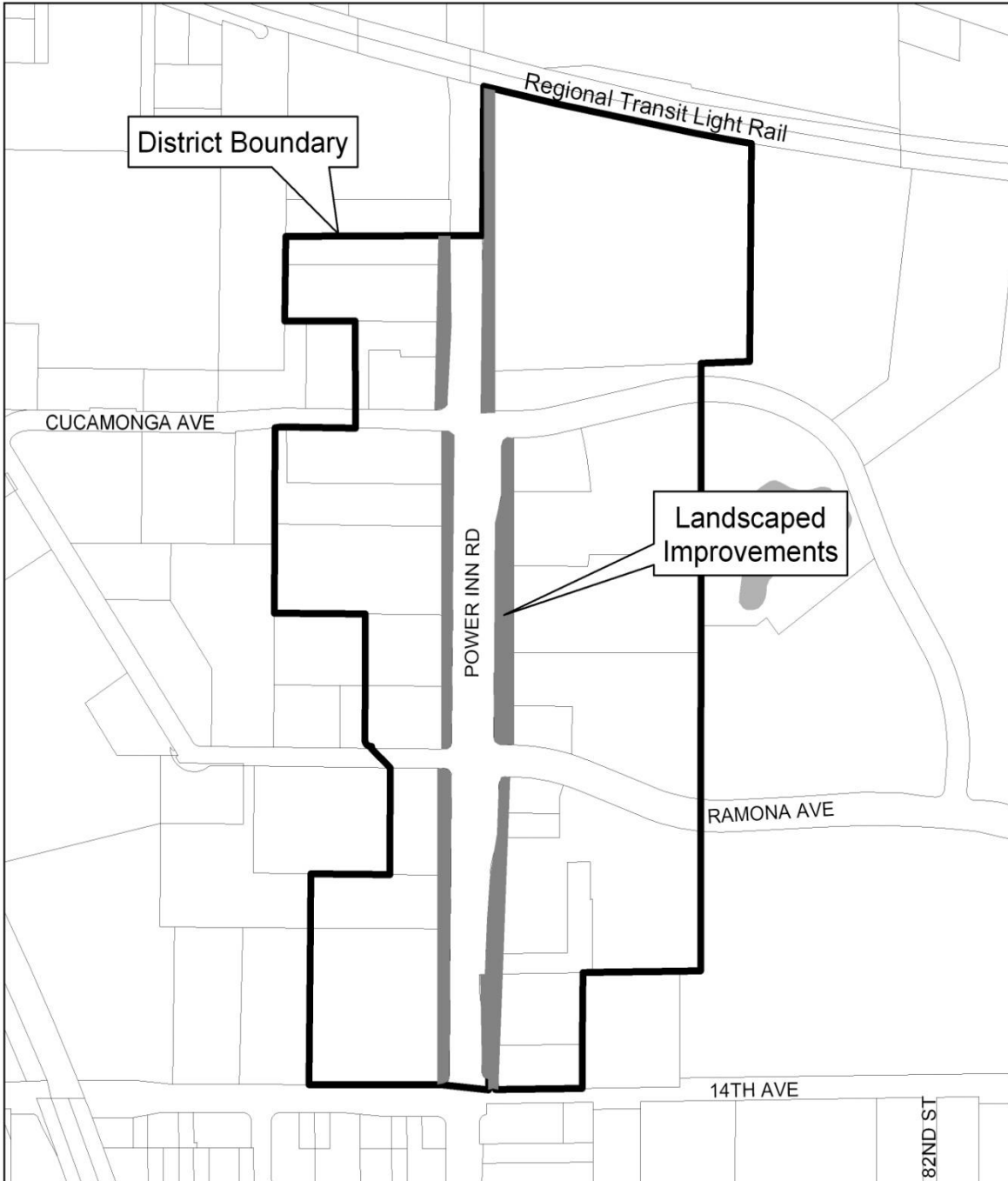
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Exhibit A: District Boundary Map

Exhibit B: FY2026/27 District Budget & Parcel Assessment

EXHIBIT A

Power Inn Road Maintenance District 2003-01



**EXHIBIT B**

**POWER INN ROAD MAINTENANCE DISTRICT NO. 2003-01  
DISTRICT BUDGET  
FUND 2201  
FY 2026/27**

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

## PARCEL ASSESSMENT

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

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

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