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**Village Garden Landscape Maintenance District Fiscal Year 2026/27 Annual Assessments
[Published 05/29/2026]**

File ID: 2026-00855

Location: District 1

Recommendation: Conduct a public hearing and upon conclusion, adopt a **Resolution:** 1) confirming the assessment diagram; 2) confirming the assessment roll; and 3) levying the assessment for Fiscal Year (FY) 2026/27 for the Village Garden Landscape Maintenance District No. 2011-01.

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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 - Confirming & Levying Assessment
- 4-Exhibit A - District Boundary Map/Diagram
- 5-Exhibit B - FY2026/27 District Budget & Parcel Assessment

Description/Analysis

Issue Detail: On July 19, 2011, Council approved the formation of the Village Garden Landscape Maintenance District No. 2011-01 (District) (Resolution No. 2011-0421) under the California Landscaping and Lighting Act of 1972 (California Streets and Highways Code § 22500 et seq.), called the “1972 Act.” The property owners within the North Pointe subdivisions one through five and the Norwood subdivision petitioned the City to form the District to provide landscape maintenance services in the area (see Exhibit A for a map of the District). The District provides for maintenance of masonry walls, landscaping, and irrigation systems within these subdivisions. Maintenance efforts include periodic mowing of grass, trimming of trees and shrubs, fertilizing landscaped areas, furnishing water for irrigation of all plant material, as well as upkeep, repair, and replacement of the

irrigation system, planted materials, amenities, and masonry walls.

On May 12, 2026, Council adopted Resolution No. 2026-0105 approving the Engineer's Annual Report (Report) and declaring the intention to levy an assessment for the District for FY2026/27. Approval of the attached Resolution will authorize the City to levy assessments to provide partial funding for maintenance activities in 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 the "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 receive approximately 80% of the benefit from the improvements as a direct benefit. This percentage is the special benefit provided by the District. The remaining 20% must be funded from other sources. The funding sources and budget for the District 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 government fiscal activities which do not involve any commitment to any specific project which may result in 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), 15378(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 \$60,446 as shown in Exhibit B of the Resolution and detailed in the Report on file with the Infrastructure Finance Division of the Department of Finance. Pursuant to the Report, \$38,355 assessment revenue can be used to fund special benefits and \$12,204, the remaining 20.19% of the district maintenance and administration costs detailed in Exhibit B, will be provided by the operating budgets of the Department of Public Works, Streets Division and Department of Finance,

Infrastructure Finance Division. An additional \$9,887 in available fund balance for the District will be utilized towards covering the \$60,446 in expenses for FY2026/27.

Pursuant to previous Council action authorizing automatic annual increases to the District's maximum authorized assessment amount (Resolution No. 2011-0419), the maximum authorized assessment amount for the District is automatically increased each year based on the February-to-February change in the Consumer Price Index - San Francisco All Urban Consumers (CPI). For FY2026/27, the change in the February 2025 and February 2026 CPI was 2.50%. To address rising maintenance costs for the District, the actual assessment amount for FY2026/27 is proposed to also increase by 2.50%, or \$3.96 per single family home, from the FY2025/26 assessment of \$158.56 per single family home, resulting in a proposed actual assessment of \$162.52 per single family home for FY2026/27. The FY2026/27 assessment is equal to approximately 68% of the maximum authorized assessment of \$238.63 for FY2026/27.

Local Business Enterprise (LBE): Not applicable.

ATTACHMENT 2

**SCHEDULE OF PROCEEDINGS
VILLAGE GARDEN LANDSCAPE MAINTENANCE DISTRICT 2011-01**

FY2026/27

March 24, 2026	Council – Direct Filing of Engineer’s Report
May 12, 2026	Council – Approval of Engineer’s Report and Resolution of Intention and Set Date for Public Hearing
May 29, 2026	Publish Notice of Public Hearing
June 9, 2026	Council – Public Hearing, Council Orders Annual Levy
August 2026	Assessments to County for Placement on Tax Roll

RESOLUTION NO. 2026

Adopted by the Sacramento City Council

RESOLUTION CONFIRMING THE ASSESSMENT DIAGRAM AND ASSESSMENT ROLL AND LEVYING THE ASSESSMENT FOR THE VILLAGE GARDEN LANDSCAPE DISTRICT NO. 2011-01 FOR FISCAL YEAR (FY) 2026/27

BACKGROUND

- A. The Village Garden Landscape Maintenance District No. 2011-01 (District), the boundaries of which are depicted in Exhibit A, was established by the City Council and approved by the property owners on July 19, 2011 (Resolution No. 2011-0419).
- B. The City Council established the District under the Landscaping and Lighting Act of 1972 (California Streets and Highways Code § Section 22500 et seq.) (the 1972 Act) and has previously levied assessments on property in the District to pay for landscaping maintenance services and related services to be provided 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 FY2026/27 in accordance with the provisions of the 1972 Act (Resolution No. 2026-0077).
- D. The Engineer's Annual Report includes 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 79.81% of the maintenance and administrative services provided in the District are a special benefit to the parcels paying the assessment within the District and 20.19% of the services are a general benefit that do not directly benefit the assessed parcels. Pursuant to state law, the City can only collect assessments to the extent that the improvements provide special benefits to assessed parcels and must utilize other sources of funding to provide the general benefit portion. A detailed budget is shown on Exhibit B.
- E. The Engineer of Work filed the Annual Report on May 12, 2026, and the City Council adopted Resolution No. 2026-0105 on May 12, 2026, 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 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 2.50% based on the percentage increase in the Consumer Price Index – San Francisco Area (All Urban Consumers) between February 2025 and February 2026. To cover expenditures and maintain a prudent fund balance, the FY2026/27 assessments levied will also increase to \$162.52 from the previous year's assessment of \$158.56 per single family unit. However, the assessment amount that will be levied for FY2026/27 is still lower than the maximum authorized assessment amount for the District.

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/Diagram

Exhibit B: FY2026/27 District Budget & Parcel Assessment

EXHIBIT A

District Boundary Map

Village Garden Landscape
Maintenance District No. 2011-01

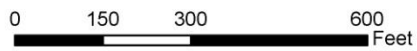
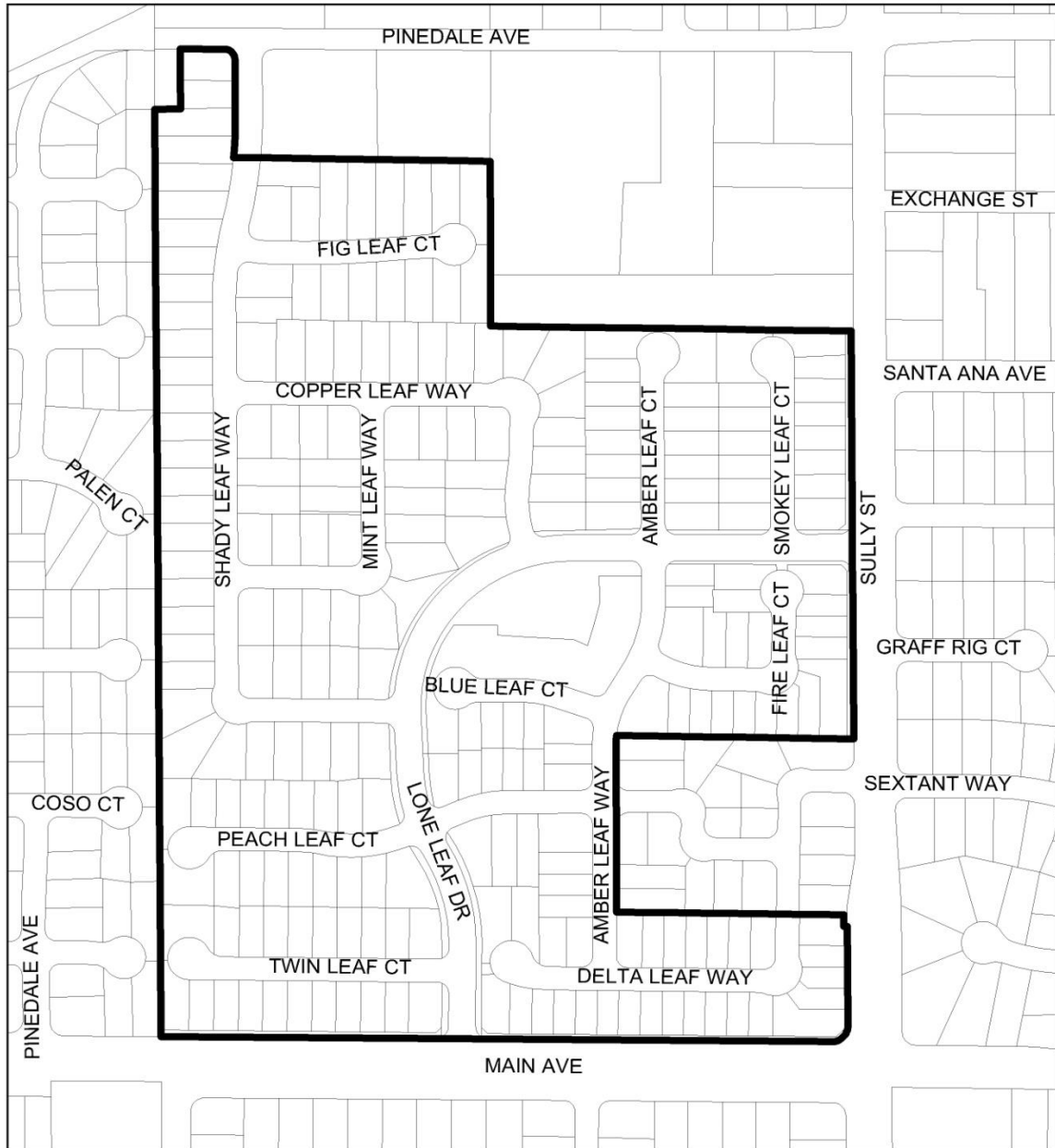


EXHIBIT B

**Village Garden Landscape Maintenance District No. 2011-01
District Budget**

Fund 2231

FY2026/27

	Special Benefit Fund 2231	General Benefit Contribution	Total
Split of Special and General Benefit Respectively	79.81%	20.19%	
Estimated Beginning Fund Balance	8,651		
Total Assessed to Property Owners	38,355		
Total Resources	\$47,006	\$12,204	\$59,210
Maintenance Tasks			
Maintenance	46,282	11,708	57,990
Administrative Costs			
Infrastructure Finance	915	232	1,147
Accounting			
Administration	876	222	1098
County Billing	168	43	211
Total Expenditures	\$48,242	\$12,204	\$60,446
Estimated Ending Fund Balance	(1,236)		
Year-Over-Year Change in Fund Balance	(9,887)		

Parcel Assessment

District Name	FY2026/27 Maximum Authorized Assessment	FY2025/26 Assessment per Residential Parcel	FY2026/27 Assessment per Residential Parcel
Village Garden Landscape Maintenance District No. 2011-01	\$238.63	\$158.56	\$162.52

The maximum annual assessment may be increased for inflation. The amount of the increase will be based on the change in the February-over-February Consumer Price Index for the San Francisco Area (All Urban Consumers) or a substitute index of a similar nature should that index be discontinued. The maximum authorized assessment amount for the District is being automatically increased for FY 2026/27 by 2.50% based on an increase to the 2026 CPI index.

Note: If the change in the February-over-February CPI is negative in any given year, the maximum assessment in the subsequent tax year will remain the same as in the prior year.