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**Citywide Landscaping and Lighting Assessment District Fiscal Year (FY) 2026/27 Annual Proceedings [Published 06/05/2026]**

File ID: 2026-01152

**Location:** Citywide

**Recommendation:** Conduct a public hearing and upon conclusion, adopt a **Resolution** to confirm the budget and assessment diagram and levy the assessment for Fiscal Year (FY) 2026/27 for the Citywide Landscaping and Lighting District (District).

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**Presenter:** Mary Jean Rodriguez, Senior Development Project Manager, (916) 808-1980, mrodriguez@cityofsacramento.org, Department of Finance

**Attachments:**

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

**Description/Analysis**

**Issue Detail:** The District is a special assessment district formed under the California Landscaping and Lighting Act of 1972 (California Streets and Highways Code § 22500 et seq.) (1972 Act). Properties located in the District are levied an annual assessment to fund certain landscape and lighting maintenance and construction services throughout the City, including energy and maintenance costs related to arterial, intersection, and neighborhood street lighting, maintenance costs related to medians, street trees, and neighborhood parks, and graffiti abatement activities.

The District is required by the 1972 Act to present an annual assessment and diagram (i.e., a map showing all parcels of real property within the District) to Council for confirmation, both of which were

provided in the Engineer's Annual Report approved by Council on May 26, 2026 (Resolution No. 2026-0135). Confirmation of the assessment and diagram will authorize the City to levy and collect assessments to fund the maintenance and construction services described above for FY2026/27. Additional information on this District is provided in the Background section of this report, and the proposed FY2026/27 budget for each improvement category is provided in Attachment 4 to this report.

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

**Economic Impacts:** Not applicable.

**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:** None.

**Commission/Committee Action:** None.

**Rationale for Recommendation:** The recommended action supports funding, via property-based assessments, for a variety of maintenance and construction services throughout the City, including arterial and intersection lighting, neighborhood street lighting, maintenance of medians, street trees, and neighborhood parks, and graffiti abatement.

**Financial Considerations:** Each year, the District's assessment and budget are developed by taking into consideration several factors, including the cost of services, the projected number of parcels in each assessment category, and the amount of projected surplus or deficit in the District's fund balance at the end of the current fiscal year. As shown on Attachment 4 to this report, the proposed FY2026/27 District expenditure budget is \$22,346,723, reflecting a decrease of \$1,221,345 compared to the approved FY2025/26 budget. This reduction is primarily attributable to the removal of budget allocations for deferred maintenance relative to FY2025/26 levels.

Council previously authorized a provision to mitigate cost increases by automatically adjusting the maximum annual assessment each year based on the April-to-April change in the Consumer Price Index - San Francisco All Urban Consumers (CPI), but not to exceed 3% in any year. For FY2026/27, the change in April 2025 and April 2026 CPI was 3.80%, and therefore the proposed increase in the FY2026/27 assessment by land use category is 3%. This equates to a maximum increase of \$3 for a

single-family residential parcel and \$58.76 for a commercial parcel for FY2026/27 and is necessary to maintain service levels. The FY2026/27 assessments are equal to the highest authorized amount for the District. Based on this increase in the assessment amounts, the total FY2026/27 assessment revenue is projected to be \$21,664,607.

The \$416,536 difference between the expenditure budget and the projected assessment revenue is being funded from the District's available fund balance.

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

## ATTACHMENT 2 BACKGROUND

The District, established in August of 1989, provides funding for the maintenance and rehabilitation of City parks and other public landscaped areas, street tree maintenance, and the energy and maintenance costs of streetlights throughout the City. Property owners are assessed in accordance with a series of benefit formulas adopted by the Council in 1989. Annual assessments are paid by property owners with their regular County property taxes. Each year, the City must update and adopt the Engineer's Annual Report and obtain approval of the assessment associated with each land use designation.

The budget is divided into two categories as described below. In addition to the maintenance activity, each category also includes a proportionate share of the District's administration and billing costs.

- 1) Street Related Operations and Maintenance: Safety lighting, neighborhood lighting, median maintenance, and street tree maintenance.
- 2) Ongoing Park Maintenance, Park Improvements, and Graffiti Abatement: Park maintenance, graffiti abatement, and funding for park capital improvement projects if available. This portion of the assessment was approved by voters in November 1996.

The budget by category is provided in Attachment 4.

**ATTACHMENT 3  
FY2026/27 SCHEDULE OF PROCEEDINGS  
CITYWIDE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT**

March 24, 2026	Council Directed Filing of Engineer's Annual Report
May 26, 2026	Council Approved Engineer's Annual Report, Adopted Resolution of Intention, and Set Date for Public Hearing
June 5, 2026	Published Notice of Public Hearing
<b>June 16, 2026</b>	<b>Council Holds Public Hearing and Orders Annual Levy</b>
August 2026	Assessments to County for Placement on Tax Roll

**ATTACHMENT 4  
PROPOSED FY2026/27 BUDGET FOR FUND 2232  
CITYWIDE LANDSCAPING AND LIGHTING DISTRICT  
With 3% CPI adjustment in assessments**

Assessment Category	Approved FY2025/26	Proposed FY2026/27
<b><u>Street Related Operations &amp; Maintenance:</u></b>		
Safety Lighting & Medians	\$3,093,450	\$3,142,979
Neighborhood Street Lighting Maintenance	7,195,000	6,036,377
Street Tree Maintenance	7,616,153	7,412,878
Administration & Billing	<u>416,515</u>	<u>427,813</u>
<b>Subtotal Street Related O&amp;M</b>	<b>\$18,321,118</b>	<b>\$17,020,047</b>
<b><u>On-Going Park Maintenance:</u></b>		
Park Maintenance & Improvements	\$4,858,500	\$4,920,203
Graffiti Abatement	269,165	272,583
Administration & Billing	<u>119,285</u>	<u>133,890</u>
<b>Subtotal On-Going Park Maintenance:</b>	<b>\$5,246,950</b>	<b>\$5,326,676</b>
<b>TOTAL DISTRICT BUDGET</b>	<b>\$23,568,068</b>	<b>\$22,346,723</b>
Fund Balance Offset	(2,271,939)	(416,536)
<b>TOTAL ASSESSED TO PROPERTY OWNERS:</b>	<b>\$21,033,879</b>	<b>\$21,664,607</b>

## **RESOLUTION NO.**

Adopted by the Sacramento City Council

### **Resolution Confirming Budget, Diagram, and Levying Assessment for the Citywide Landscaping and Lighting Assessment District No. 2 for Fiscal Year (FY) 2026/27 (Pursuant to Landscaping and Lighting Act of 1972)**

#### **BACKGROUND**

- A. The Citywide Landscaping and Lighting Assessment District No. 2 (District) was established by the City Council on August 1, 1989. City Council adopted Resolution No. 89-600, thereby approving the District for all developed properties within the City of Sacramento.
- B. 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 and lighting 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 in accordance with the provisions of the 1972 Act (Resolution No. 2026-0077).
- D. On May 26, 2026, the City Council adopted a resolution approving the Engineer's Annual Report filed by the Engineer of Work and declaring its intention to levy and collect assessments within the District for FY2026/27. The City Council also set the public hearing for June 16, 2026 (Resolution No. 2026-0135. Notice of the hearing was given on June 5, 2026, in accordance with the 1972 Act.
- E. The FY2026/27 assessments are adjusted by 3% from the FY2025/26 assessment amount according to the automatic annual adjustment methodology previously adopted by the City Council. Such FY2026/27 assessments are equal to the highest authorized amount for this District. A description of the proposed assessments for FY2026/27 is shown on Exhibit A attached hereto.
- F. Pursuant to California Streets and Highways Code section 22631, the action presented before City Council is to confirm the diagram and budget and levy the assessment for the District for FY2026/27.

**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 are true and correct.
- Section 2. The City Council finds and determines, consistent with California Streets and Highways Code section 22631, that there is not a majority protest against the proposed assessment for the District.
- Section 3. The City Council confirms the annual budget for the District, as set forth in Exhibit A and as provided in the Engineer's Annual Report for FY2026/27.
- Section 4. The City Council confirms the assessment diagram and the assessment roll as referenced in the Engineer's Annual Report and levies the assessments set forth in the Engineer's Annual Report.
- Section 5. 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 and levy of assessments for FY2026/27.
- Section 6. Exhibit A is part of this resolution.

**Table of Contents:**

Exhibit A – FY2026/27 District Budget & Parcel Assessments

**EXHIBIT A**  
**CITYWIDE LANDSCAPING & LIGHTING DISTRICT**  
**PROPOSED DISTRICT BUDGET AND PARCEL ASSESSMENTS**  
**FY2026/27**

Estimated Beginning Available Fund Balance	\$5,716,463
Total Assessed to Property Owners	\$21,664,607
Estimated Interest Earnings	<u>\$265,580</u>
<b>Total Resources</b>	<b><u>\$27,646,650</u></b>
Street Related Operations and Maintenance	\$16,592,234
Park Maintenance and Graffiti Abatement	\$5,192,786
Administration and Billing	<u>\$561,703</u>
<b>Total Expenditures</b>	<b><u>\$22,346,723</u></b>
Estimated Ending Available Fund Balance	<u>\$5,299,927</u>
Year-Over-Year Change in Available Fund Balance	<u>(\$416,536)</u>

**PROPOSED ANNUAL PARCEL ASSESSMENTS FY2026/27**

Assessment Components	Single Family Residence	Multi-Family Residence	Business Property (Parcel Square Ft.)			Church
			0-25,000	25,001-100,000	100,001 or more	
<b><u>Street Related O&amp;M:</u></b>						
Safety & Neighborhood Lighting Maintenance & Replacement Program, Median Maintenance & Construction, Tree Maintenance			152.51	762.50	1,586.00	43.57
With Lights:	78.68	55.07				
Without Lights:	37.87	26.51				
<b><u>Park Facilities &amp; Related O&amp;M:</u></b>						
Park Maintenance, Youth Employment Program, Graffiti Abatement	24.40	16.60	41.73	208.63	433.94	11.92
<b>Proposed Assessment (rounded):</b>			<b>\$194.24</b>	<b>\$971.14</b>	<b>\$2,019.94</b>	<b>\$55.50</b>
<b>With Lights:</b>	<b>\$103.08</b>	<b>\$71.68</b>				
<b>Without Lights:</b>	<b>\$62.26</b>	<b>\$43.12</b>				
<i>Current Year Assessment (FY25/26):</i>			188.58	942.88	1961.18	53.88
<i>With Lights:</i>	100.08	69.58				
<i>Without Lights:</i>	60.46	41.86				
<i>Change in assessment with 3% CPI adjustment:</i>			5.66	28.26	58.76	1.62
<i>With Lights:</i>	3.00	2.10				
<i>Without Lights:</i>	1.80	1.26				