

RESOLUTION 2025-0148

Adopted by the Sacramento City Council

May 27, 2025

Resolution Confirming Assessment Diagram and Assessment, and Levying Assessment for the Power Inn Road Maintenance District No. 2003-01 for Fiscal Year 2025/26

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 25, 2025, 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) 2025/26 in accordance with the provisions of the 1972 Act (Resolution No. 2025-0073).
- 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 April 29, 2025, and City Council adopted Resolution No. 2025-0100 approving the Engineer's Annual Report, declaring its intention to levy and collect assessments within the District for FY2025/26, and setting a public hearing for May 27, 2025. Notice of the public hearing was given on May 16, 2025, in accordance with the 1972 Act.

- F. The maximum authorized assessment amount for the District is automatically increased for FY 2025/26 by 2.76% 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 FY2025/26 will be increased to the maximum allowed assessment amount for FY2025/26 of \$3.365 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 designee is hereby authorized to make any necessary budgetary adjustments associated with the approval of the Engineer's Annual Report for FY2025/26.

SECTION 4.

Exhibits A and B are part of this resolution.

TABLE OF CONTENTS:

Exhibit A – District Boundary Map

Exhibit B – FY2025/26 District Budget & Parcel Assessment


Adopted by the City of Sacramento City Council on May 27, 2025, by the following vote:

Ayes: Members Dickinson, Jennings, Maple, Pluckebaum, Talamantes, and Vang

Noes: None

Abstain: None

Absent: Members Guerra, Kaplan, and Mayor McCarty

Attest:  06/05/2025
Mindy Cuppy, City Clerk

The presence of an electronic signature certifies that the foregoing is a true and correct copy as approved by the Sacramento City Council.

EXHIBIT A

Power Inn Road Maintenance District 2003-01

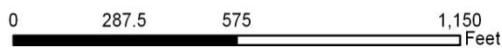
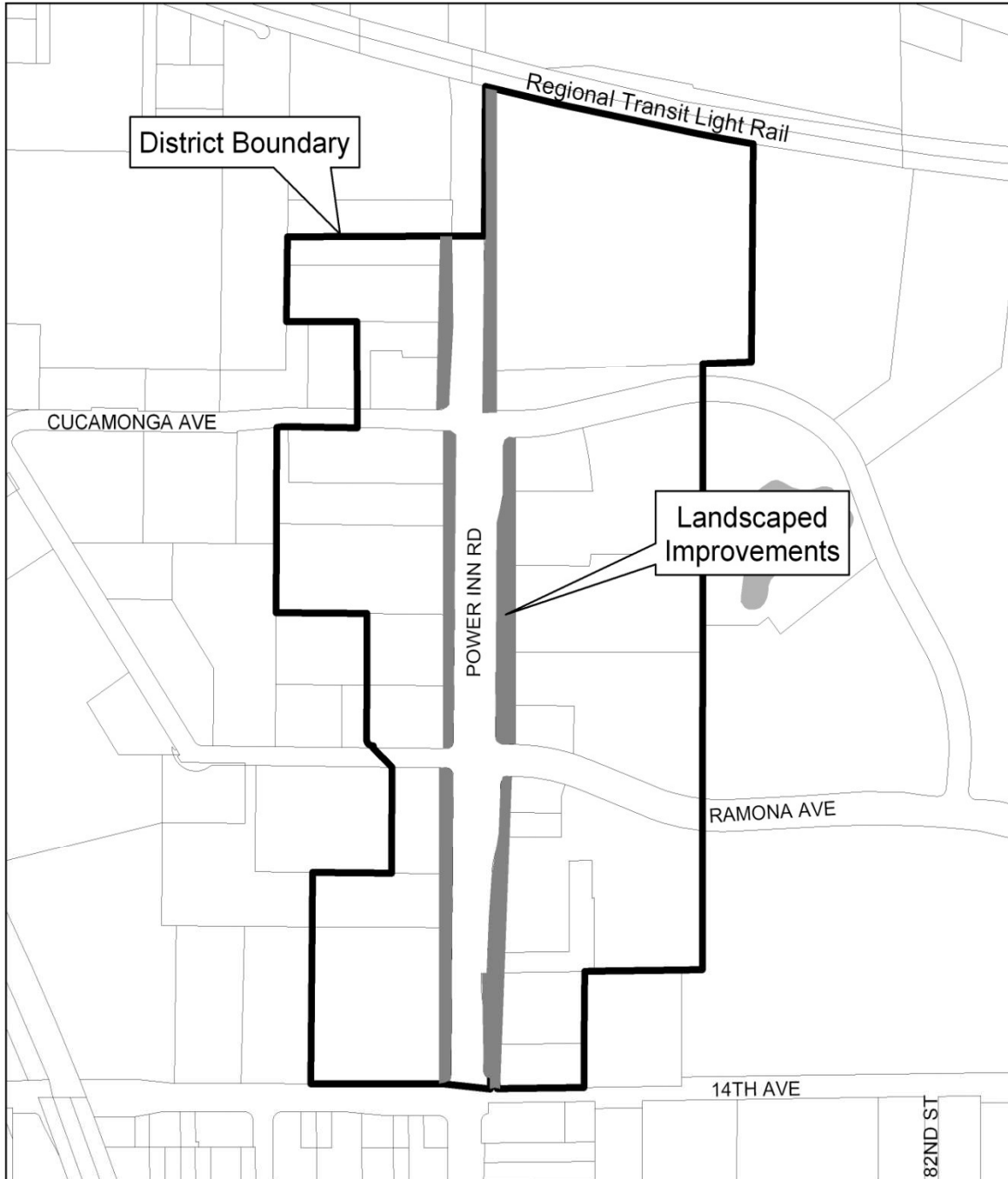


EXHIBIT B

POWER INN ROAD MAINTENANCE DISTRICT NO. 2003-01 DISTRICT BUDGET FUND 2201 FY 2025/26

	Special Benefit Fund 2201	General Benefit Contribution	District Total
Special and General Benefit Split Respectively	74.25%	25.75%	
Estimated Beginning Fund Balance	6,577		
Total Assessed to Property Owners	15,437		
Total Resources	\$22,014	\$4,934	\$26,948
Maintenance & Utilities	13,031	4,519	17,550
Administrative Costs			
Infrastructure Finance			
Administration	345	119	464
Accounting			
Administration	815	283	1,098
County Billing	36	12	48
Total Expenditures	\$14,226	\$4,934	\$19,160
Estimated Ending Fund Balance	<u>\$7,788</u>		
Year-Over-Year Change in Fund Balance	\$1,211		

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 2025/26 Maximum Authorized Amount	FY2024/25 Cost Per Foot	FY2025/26 Cost Per Foot
Power Inn Road Maintenance District	\$3.365	\$3.275	\$3.365

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 2025/26 by 2.76% based on a percentage increase in the prior calendar year annual average of the CPI index.