



REPORT TO COUNCIL

City of Sacramento

915 I Street, Sacramento, CA 95814-2604
www.CityofSacramento.org

CONSENT
March 17, 2009

Honorable Mayor and
Members of the City Council

Title: Services Community Facilities Districts – Amendments to the Fiscal Year 2008/09 Budget

Location/Council District: Citywide

Recommendation: Adopt 1) a **Resolution** amending the revenue and expenditure budgets for the Willowcreek Landscaping Maintenance Community Facilities District (CFD) No. 98-04, for Fiscal Year 2008/09; 2) a **Resolution** amending the revenue and expenditure budgets for the North Natomas Transportation Management Association (TMA) CFD No. 99-01, for Fiscal Year 2008/09; 3) a **Resolution** amending the revenue and expenditure budgets for the North Natomas Neighborhood Landscaping Maintenance CFD No. 99-02, for Fiscal Year 2008/09; 4) a **Resolution** amending the revenue and expenditure budgets for the North Natomas Landscaping Maintenance CFD No. 3, for Fiscal Year 2008/09; 5) a **Resolution** amending the revenue and expenditure budgets for the Neighborhood Park Maintenance CFD No. 2002-02, for Fiscal Year 2008/09; 6) a **Resolution** amending the revenue and expenditure budgets for the Neighborhood Alley Maintenance CFD No. 2003-04, for Fiscal Year 2008/09; 7) a **Resolution** establishing the revenue and expenditure budgets for the Del Paso Nuevo Landscaping CFD No. 2006-06, for Fiscal Year 2008/09

Contact: Jodie Vong, Administrative Analyst, 808-8243; Mark Griffin, Fiscal Manager, 808-8788

Presenters: Not Applicable

Department: Planning

Division: Public Improvement Financing

Organization No: 22001411

Description/Analysis

Issue: Seven Community Facilities Districts (CFDs) provide maintenance and operations services including landscape, park and alley maintenance, and support for the North Natomas Transportation Management Association. The budgets are finalized when the revenue from taxes and fund balance are known, which is typically in late January for the current fiscal year. Approval will

authorize the distribution of the final amounts to City Departments and to the North Natomas TMA.

Policy Considerations: The Council action recommended in this report supports the City’s Strategic Plan 3-Year Goal to “achieve sustainability and enhance livability”.

Sustainability Considerations: There are no sustainability considerations applicable to the formation process and administration of a special district.

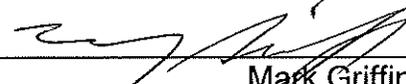
Environmental Considerations: Under California Environmental Quality Act (CEQA) Guidelines, administration and annual maintenance do not constitute a project and are therefore exempt from review.

Committee/Commission Action: None

Rationale for Recommendation: The actions in the recommended Resolutions are required by the Mello-Roos Community Facilities Act of 1982 (in Government Code Sections 53339-53339.9) for annual proceedings of existing districts.

Financial Considerations: There is no cost to the City or the General Fund. All funding for services are generated from Special Taxes on the above referenced CFDs for specified purposes. The attached resolutions amend the districts’ budgets to reflect anticipated revenues and expenditures in FY 2008/09. Most additional resources were anticipated in the Fiscal Year 2008/09 City Budget adopted in June 2008. The amendments now will add \$18,538 to the Streets budget, \$280,568 to the Parks budget and \$208,275 to the Utilities budget. Monies not programmed for administration or operations will remain in their respective funds.

Emerging Small Business Development (ESBD): None. No goods or services are being purchased.

Respectfully Submitted by: 
Mark Griffin
Fiscal Manager, Planning Department

Respectfully Submitted by: 
Carol Shearly
Director, Planning Department

Recommendation Approved:

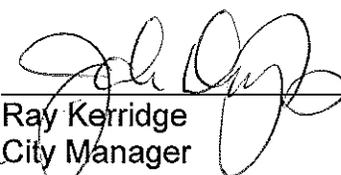

Ray Kerridge
City Manager

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BACKGROUND

The following seven (7) Community Facility Districts (CFDs) are estimated when the official budget is established each June. In January, actual levies and fund balances become known, which permits accurate budgeting and adjustments to better address specific maintenance needs in each District. City Council authorization is therefore required to amend the existing budgets to reflect current year actual revenues and needs. The seven districts, their purpose, their revenues and expenditures are as follows:

Willowcreek Landscape Maintenance CFD No. 98-04, Fund 2229

This district, formed in 1998, provides for subdivision landscape maintenance in the Willowcreek planning area of South Natomas. It is projected that the fund will collect \$88,510 in FY 2008/09. Costs are projected at \$82,012.

North Natomas Transportation Management Association CFD No. 99-01, Fund 2223

This district, formed in 1999, provides funding for the North Natomas Transportation Management Association (NNTMA). The NNTMA provides alternative mode transportation services for workers and residents of North Natomas. It is projected that the fund will collect \$1,012,668 in special taxes and \$753,144 in back taxes for FY 2008/09. Costs are projected at \$1,365,812.

North Natomas Neighborhood Landscape Maintenance CFD No. 99-02, Fund 2227

This district, formed in 1999, provides funding of certain North Natomas residential subdivision landscaping. It is projected that the fund will collect \$579,627 in FY 2008/09. Costs are projected at \$301,111. The large surplus of revenues over expenditures is to provide adequate funds in the future when much higher maintenance by the City will be required as landscaping is constructed and the warranties expire.

North Natomas Landscape Maintenance CFD No. 3, Fund 2230

This district, formed in 1998, provides the funding for certain North Natomas landscaping. It is projected that the fund will collect \$1,689,187 in FY 2008/09. Costs are projected at \$1,403,319. Similar to CFD 99-02 above, the surplus of revenues over expenditures is to provide adequate funds in the future when much higher maintenance by the City will be required.

Neighborhood Park Maintenance CFD No. 2002-02, Fund 2233

This Citywide district, formed in 2002, provides funding to the Parks Department for a portion of the maintenance associated with new neighborhood parks. It is projected the fund will collect \$963,399 from the FY 2008/09 tax roll. Costs are projected at \$963,399.

Neighborhood Alley Maintenance CFD No. 2003-04, Fund 2225

This district, formed in 2003, funds future maintenance needs of alleys being built in new subdivisions. It is projected that the district will collect \$5,152 in Special Taxes in FY 2008/09. Costs are projected at \$3,461. The surplus of revenues over expenditures is to provide adequate funds for upcoming maintenance costs.

Del Paso Nuevo Landscaping CFD No. 2006-06, Fund 2238

Formed in 2006, this district provides funding to maintain the landscaped corridors constructed in and around the Del Paso Nuevo Units 4 & 5 subdivisions. It is projected the fund will collect \$18,304 from the FY 2008/09 tax roll. Costs are projected at \$3,793. The surplus of revenues over expenditures is to provide adequate funds for upcoming landscape maintenance.

RESOLUTION NO.

Adopted by the Sacramento City Council

**AMENDING THE REVENUE AND EXPENDITURE BUDGETS FOR THE
WILLOWCREEK LANDSCAPING MAINTENANCE CFD NO. 98-04,
FUND 2229, FOR FISCAL YEAR 2008/2009**

BACKGROUND

- A. On January 5, 1999, the property owners within the boundaries of the Willowcreek Landscaping Maintenance CFD No. 98-04 (CFD 98-04) (Exhibit A) voted to approve the formation of the district;
- B. CFD 98-04 formation was approved by the City Council on December 15, 1998;
- C. Property owners within the boundaries of CFD 98-04 are assessed a special tax to cover the cost of delivering services of maintenance needs for landscaped areas;
- D. Special taxes to be collected in Fiscal Year 2008/2009 total \$88,510 and expenses are estimated at \$82,012.

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

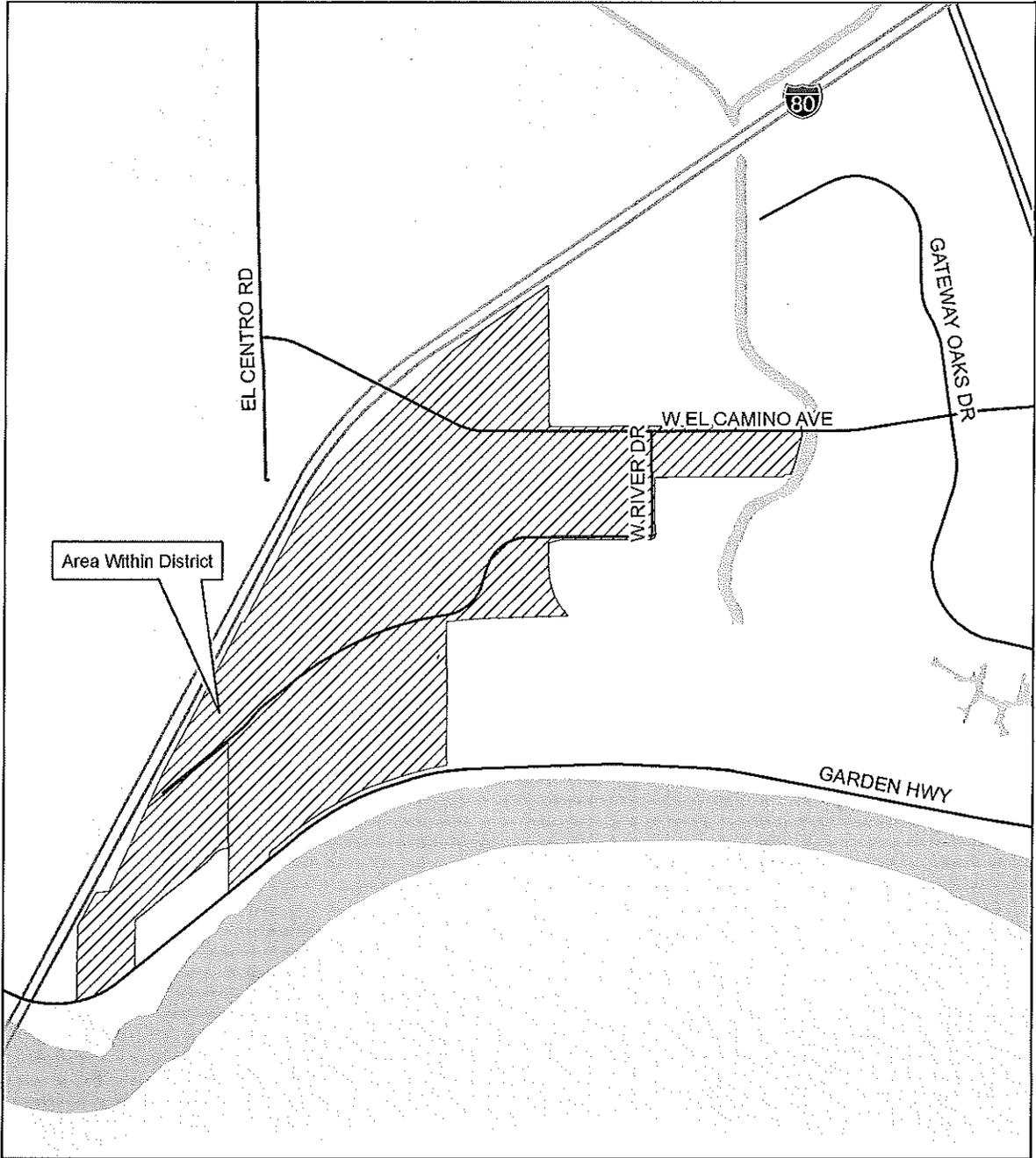
- Section 1. The City Council finds and determines that the background statements A through D are true.
- Section 2. The Finance Director is authorized to amend the revenue and expenditure budgets of CFD 98-04 at \$88,510 and \$82,012 respectively, and as shown on Exhibit B.

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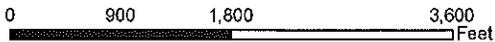
Exhibit A: Location Map -1 Page

Exhibit B: FY 2008/09 Budget & Parcel Assessment -1 Page

Willowcreek Landscaping CFD No. 98-04



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City of
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Planning Department
BMueller, 01/10/06



**WILLOWCREEK LANDSCAPING MAINTENANCE CFD NO. 98-04
FY 2008/09 BUDGET**

| | |
|--|-----------------|
| Beginning Fund Balance | \$75,389 |
| Total Assessed to Property Owners | \$88,510 |
| Maintenance Contract | \$75,858 |
| Administration | |
| Special Districts | 2,020 |
| Billing Administration | |
| Consultant | 2,291 |
| Finance | 1,227 |
| County | 616 |
| Total Expenditures | \$82,012 |
| Ending Fund Balance (Contingency) | \$81,887 |

RESOLUTION NO.

Adopted by the Sacramento City Council

AMENDING THE REVENUE AND EXPENDITURE BUDGETS FOR THE NORTH NATOMAS TRANSPORTATION MANAGEMENT ASSOCIATION CFD NO. 99-01, FUND 2223, FOR FISCAL YEAR 2008/2009

BACKGROUND

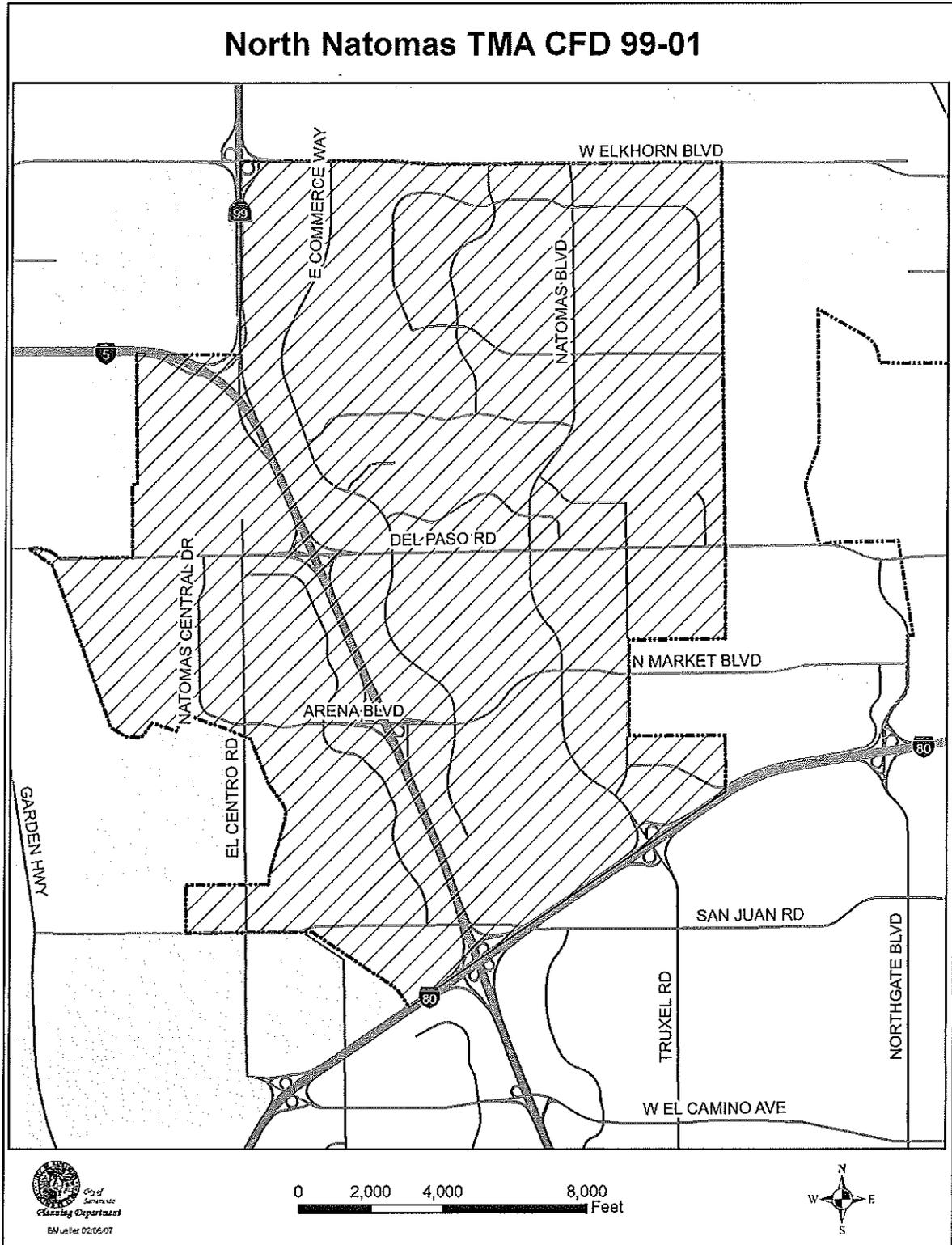
- A. On July 20, 1999, the property owners within the boundaries of the North Natomas Transportation Management Association CFD No. 99-01 (CFD 99-01) (Exhibit A) voted to approve the formation of the district;
- B. CFD 99-01 formation was approved by the City Council on June 29, 1999;
- C. Property owners within the boundaries of CFD 99-01 are assessed a special tax to cover the cost of delivering transportation services and air quality mitigation services;
- D. Special taxes to be collected in Fiscal Year 2008/2009 total \$1,765,812.
- E. Costs are estimated at \$1,365,812.

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.
- Section 2. The Finance Director is authorized to amend the revenue and expenditure budgets of CFD 99-01 at \$1,765,812 and \$1,365,812 respectively, and as shown on Exhibit B.

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- Exhibit B: FY 2008/09 Budget & Parcel Assessment -1 Page



**NORTH NATOMAS TRANSPORTATION MANAGEMENT ASSOCIATION
CFD NO. 99-01
FY 2008/09 BUDGET**

| | |
|--|--------------------|
| Beginning Fund Balance | \$145,394 |
| Total Assessed to Property Owners | \$1,012,668 |
| Back Taxes Collected by County | 611,181 |
| Back Taxes Collected by City | 141,963 |
| Total | \$1,765,812 |
| | |
| Transportation Management Association | \$1,328,044 |
| Special Districts Administration | 4,250 |
| Billing Administration | |
| Consultant | 20,721 |
| Finance | 1,227 |
| County | <u>11,570</u> |
| Total Expenditures | \$1,365,812 |
| | |
| Ending Fund Balance (Contingency) | \$545,394 |

RESOLUTION NO.

Adopted by the Sacramento City Council

AMENDING THE REVENUE AND EXPENDITURE BUDGETS FOR THE NORTH NATOMAS NEIGHBORHOOD LANDSCAPE MAINTENANCE CFD NO. 99-02, FUND 2227, FOR FISCAL YEAR 2008/2009

BACKGROUND

- A. On July 20, 1999, the property owners within the boundaries of the North Natomas Neighborhood Landscape Maintenance CFD No. 99-02 (CFD 99-02) (Exhibit A) voted to approve the formation of the district;
- B. CFD 99-02 formation was approved by the City Council on June 29, 1999;
- C. Property owners within the boundaries of CFD 99-02 are assessed a special tax to cover the cost of delivering services of maintenance needs for landscaped areas;
- D. Special taxes to be collected in Fiscal Year 2008/2009 total \$579,627.
- E. Costs are estimated at \$301,111. The large surplus of revenues over costs is to provide adequate funds in the future when much higher maintenance by the City will be required.

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

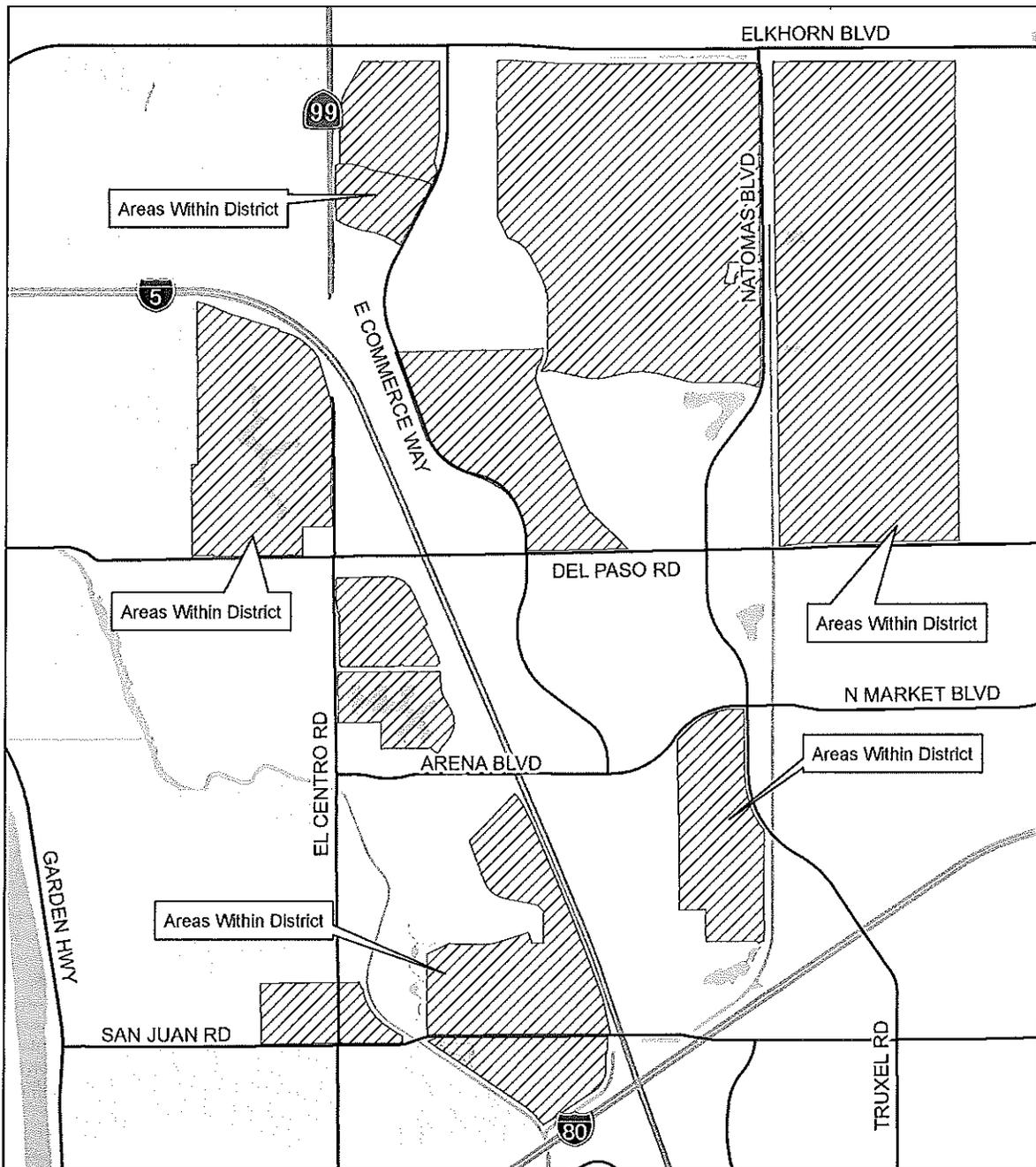
- Section 1. The City Council finds and determines that the background statements A through E are true.
- Section 2. The Finance Director is authorized to amend the revenue and expenditure budgets of CFD 99-02 at \$579,627 and \$301,111 respectively, and as shown on Exhibit B.

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Exhibit B: FY 2008/09 Budget & Parcel Assessment -1 Page

North Natomas Neighborhood Landscaping 99-02



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Feet



**NORTH NATOMAS NEIGHBORHOOD LANDSCAPE MAINTENANCE CFD NO. 99-02
FY 2008/09 BUDGET**

| | |
|--|------------------|
| Beginning Fund Balance | \$1,376,613 |
| Total Assessed to Property Owners | \$579,627 |
| Maintenance Contract | |
| Transportation | \$242,711 |
| Parks | 18,630 |
| Administration | |
| Special Districts | 15,700 |
| Billing Administration | |
| Consultant | 15,016 |
| Finance | 1,227 |
| County | <u>7,827</u> |
| Total Expenditures | \$301,111 |
| Ending Fund Balance (Contingency) | \$1,655,129 |

RESOLUTION NO.

Adopted by the Sacramento City Council

**AMENDING THE REVENUE AND EXPENDITURE BUDGETS FOR THE
NORTH NATOMAS LANDSCAPE MAINTENANCE CFD NO. 3,
FUND 2230, FOR FISCAL YEAR 2008/2009**

BACKGROUND

- A. On September 15, 1998, the property owners within the boundaries of the North Natomas Landscape Maintenance CFD No. 3 (CFD 3) (Exhibit A) voted to approve the formation of the district;
- B. CFD 3 formation was approved by the City Council on June 9, 1998;
- C. Property owners within the boundaries of CFD 3 are assessed a special tax to cover the cost of delivering services of maintenance needs for landscaped areas, parks trail, and off-street bikeways;
- D. Special taxes to be collected in Fiscal Year 2008/2009 total \$1,689,187.
- E. Costs are estimated at \$1,403,319. The surplus of revenues over costs is to provide adequate funds in the future when much higher maintenance by the City will be required.

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

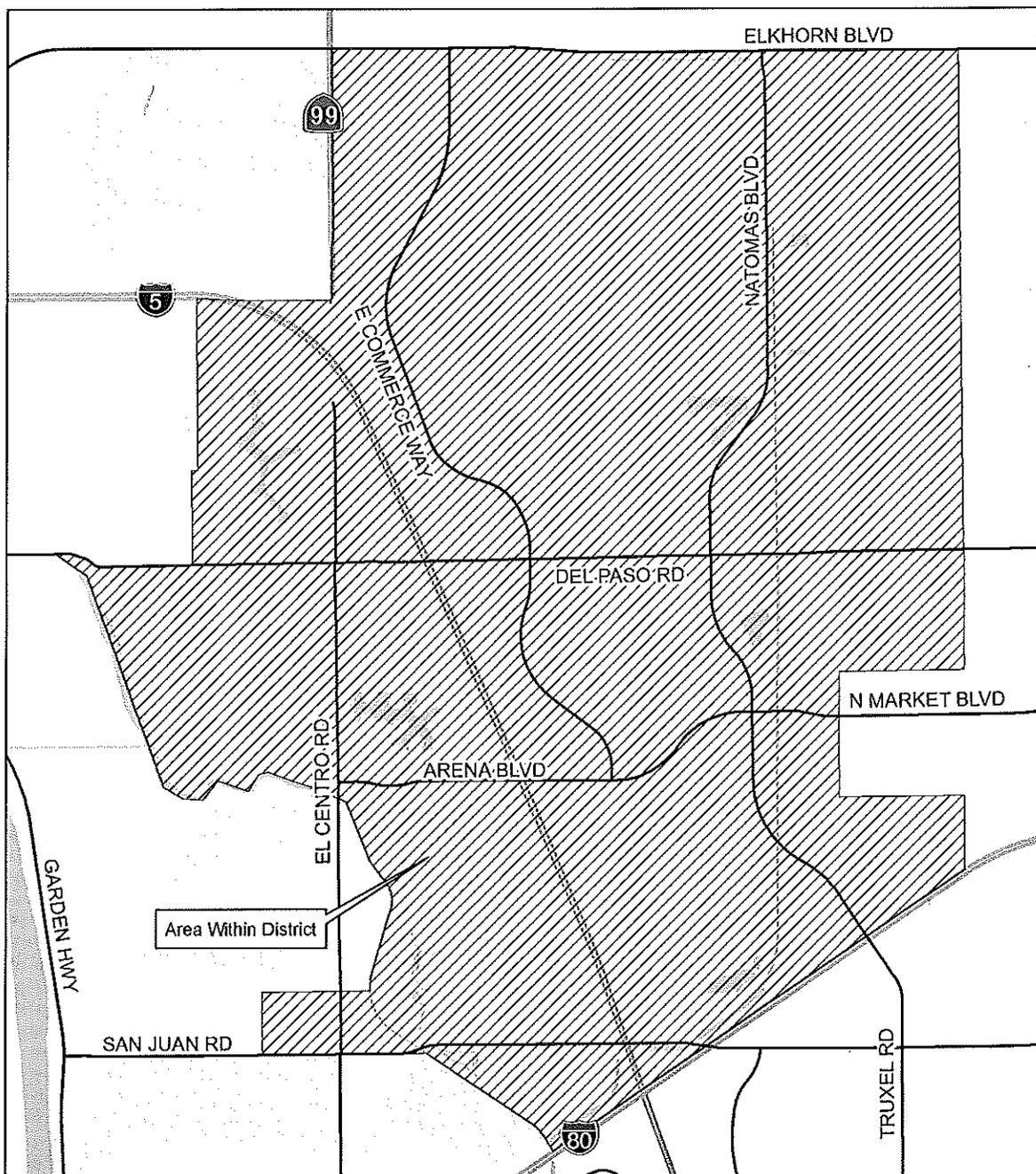
- Section 1. The City Council finds and determines that the background statements A through E are true.
- Section 2. The Finance Director is authorized to amend the revenue and expenditure budgets of CFD 3 at \$1,689,187 and \$1,403,319 respectively, and as shown on Exhibit B.

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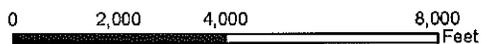
Exhibit A: Location Map -1 Page

Exhibit B: FY 2008/09 Budget & Parcel Assessment -1 Page

North Natomas CFD #3



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**NORTH NATOMAS LANDSCAPE MAINTENANCE CFD NO. 3
FY 2008/09 BUDGET**

| | |
|--|--------------------|
| Beginning Fund Balance | \$2,455,790 |
| Total Assessed to Property Owners | \$1,689,187 |
| Maintenance Contract | |
| Transportation | \$313,439 |
| Utilities | 980,000 |
| Parks | 67,774 |
| Administration | |
| Special Districts | 8,200 |
| Billing Administration | |
| Consultant | 21,054 |
| Finance | 1,227 |
| County | <u>11,625</u> |
| Total Expenditures | \$1,403,319 |
| Ending Fund Balance (Contingency) | \$2,741,658 |

RESOLUTION NO.

Adopted by the Sacramento City Council

**AMENDING THE REVENUE AND EXPENDITURE BUDGETS FOR THE
NEIGHBORHOOD PARK MAINTENANCE CFD NO. 2002-02,
FUND 2233, FOR FISCAL YEAR 2008/2009**

BACKGROUND

- A. On July 16, 2002, the property owners within the Neighborhood Park Maintenance CFD No. 2002-02 (CFD 2002-02) boundaries, which are Citywide with approximately 14,690 residential units, voted to approve the formation of the district;
- B. CFD 2002-02 formation was approved by the City Council on June 25, 2002;
- C. Property owners within the boundaries of CFD 2002-02 are assessed a special tax to cover the cost of delivering services of maintenance needs for parks located throughout the City;
- D. Special taxes to be collected in Fiscal Year 2008/2009 total \$963,399.
- E. Costs are estimated at \$963,399.

**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.
- Section 2. The Finance Director is authorized to amend the revenue and expenditure budgets of CFD 2002-02 at \$963,399 for both, and as shown on Exhibit A.

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Exhibit A: FY 2008/09 Budget & Parcel Assessment -1 Page

**NEIGHBORHOOD PARK MAINTENANCE CFD NO. 2002-02
FY 2008/09 BUDGET**

| | |
|--|------------------|
| Beginning Fund Balance | \$105,785 |
| Total Assessed to Property Owners | \$963,399 |
| Maintenance Contract | \$926,569 |
| Special Districts Administration | 11,540 |
| Billing Administration | |
| Consultant | 14,775 |
| Finance | 1,227 |
| County | <u>9,288</u> |
| Total Expenditures | \$963,399 |
| Ending Fund Balance (Contingency) | \$105,785 |

RESOLUTION NO.

Adopted by the Sacramento City Council

**AMENDING THE REVENUE AND EXPENDITURE BUDGETS FOR THE
NEIGHBORHOOD ALLEY MAINTENANCE CFD NO. 2003-04,
FUND 2225, FOR FISCAL YEAR 2008/2009**

BACKGROUND

- A. On October 9, 2003, the property owners within the boundaries of the Neighborhood Alley Maintenance CFD No. 2003-04 (CFD 2003-04) (Exhibit A) voted to approve the formation of the district;
- B. CFD 2003-04 formation was approved by the City Council on September 23, 2003;
- C. Property owners within the boundaries of CFD 2003-04 are assessed a special tax (Exhibit B) to cover the cost of delivering services for alley maintenance throughout the City;
- D. Special taxes to be collected in Fiscal Year 2008/2009 total \$5,152.
- E. Costs are estimated at \$3,461. The surplus of revenues over expenses is to provide adequate funds for upcoming maintenance costs.

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

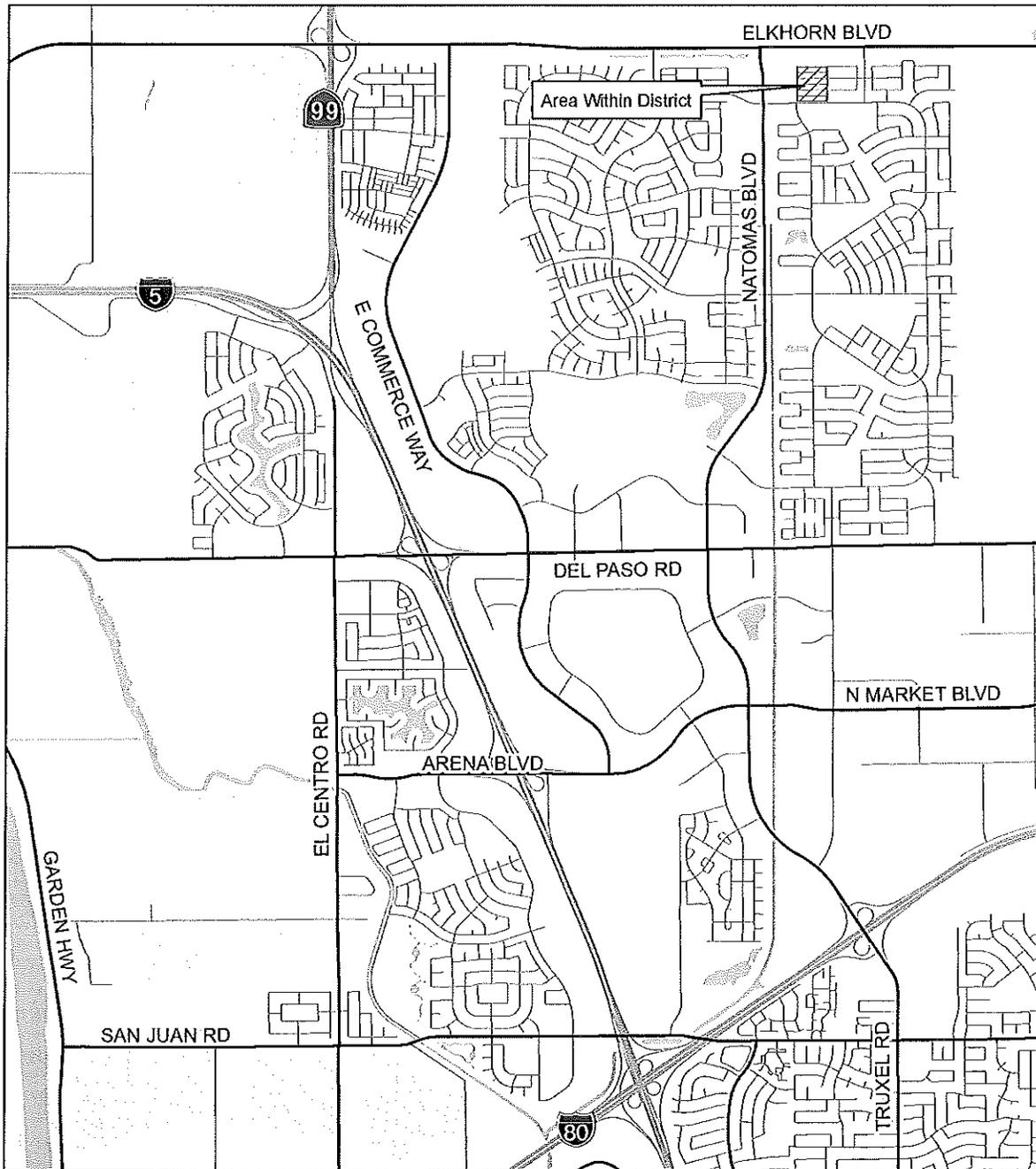
- Section 1. The City Council finds and determines that the background statements A through E are true.
- Section 2. The Finance Director is authorized to amend the revenue and expenditure budgets of CFD 2003-04 at \$5,152 and \$3,461 respectively, and as shown on Exhibit B.

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Neighborhood Alley Maintenance CFD No. 2003-04



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**NEIGHBORHOOD ALLEY MAINTENANCE CFD NO. 2003-04
FY 2008/09 BUDGET**

| | |
|--|----------------|
| Beginning Fund Balance | \$10,883 |
| Total Assessed to Property Owners | \$5,152 |
| Special Districts Administration | \$530 |
| Billing Administration | |
| Consultant | 1,599 |
| Finance | 1,227 |
| County | <u>105</u> |
| Total Expenditures | \$3,461 |
| Ending Fund Balance (Contingency) | \$12,574 |

RESOLUTION NO.

Adopted by the Sacramento City Council

**ESTABLISHING THE REVENUE AND EXPENDITURE BUDGETS FOR THE
DEL PASO NUEVO LANDSCAPING CFD NO. 2006-06,
FUND 2238, FOR FISCAL YEAR 2008/2009**

BACKGROUND

- A. On January 9, 2007, the property owners within the boundaries of the Del Paso Nuevo Landscaping CFD No. 2006-06 (CFD 2006-06) (Exhibit A) voted to approve the formation of the district;
- B. CFD 2006-06 formation was approved by the City Council on December 12, 2006;
- C. Property owners within the boundaries of CFD 2006-06 are assessed a special tax (Exhibit B) to cover the cost of delivering services of maintenance needs for landscaped areas;
- D. Special taxes to be collected in Fiscal Year 2008/2009 total \$18,304.
- E. Costs are estimated at \$3,793. The surplus of revenues over costs is to provide adequate funds for upcoming landscape maintenance.

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

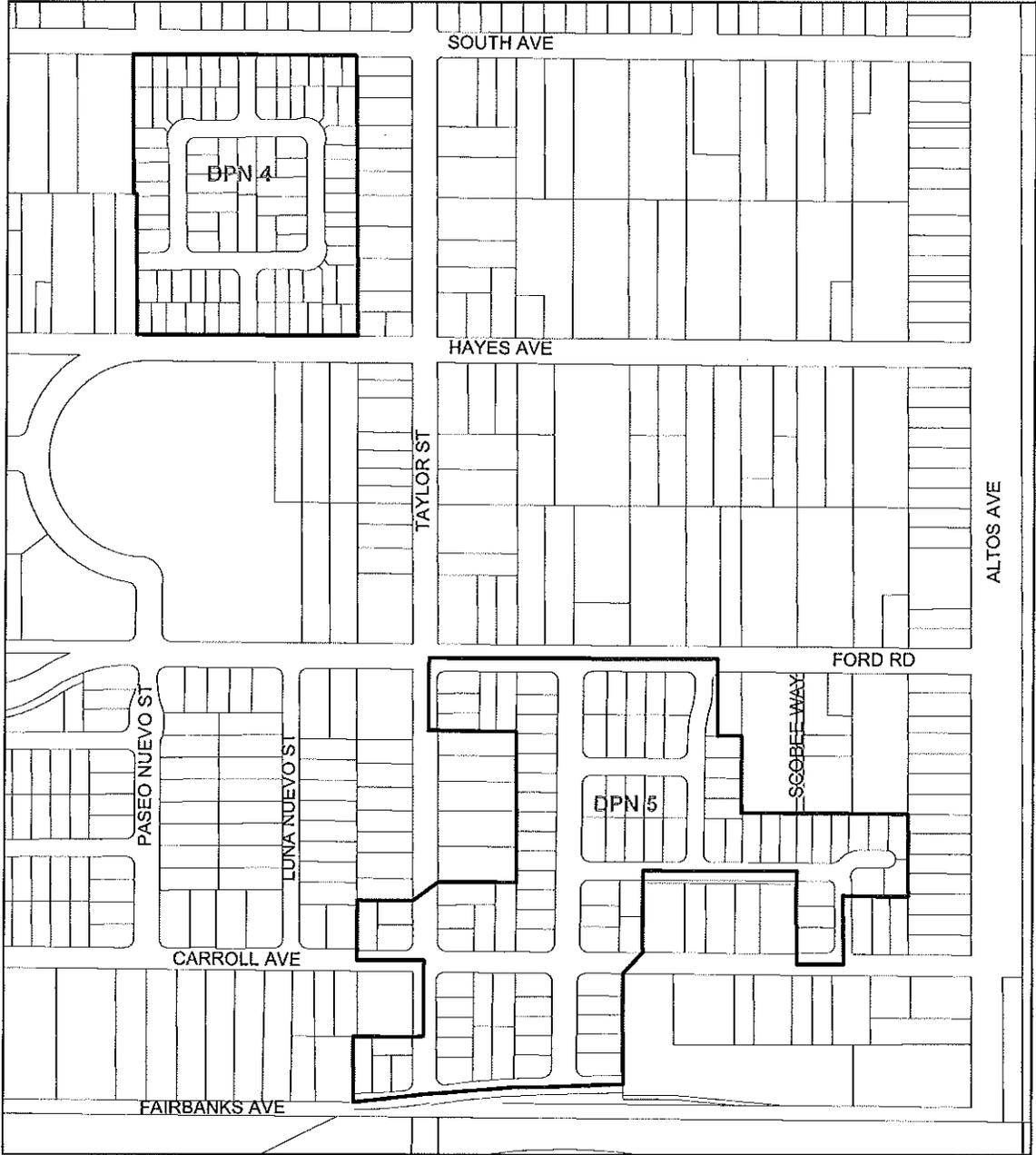
- Section 1. The City Council finds and determines that the background statements A through E are true.
- Section 2. The Finance Director is authorized to amend the revenue and expenditure budgets of CFD 2006-06 at \$18,304 and \$3,793 respectively, and as shown on Exhibit B.

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Exhibit B: FY 2008/09 Budget & Parcel Assessment -1 Page

Del Paso Nuevo Landscaping CFD No. 2006-06




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 09/26/06

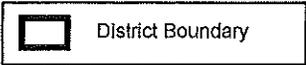


Exhibit B

**DEL PASO NUEVO LANDSCAPING CFD NO. 2006-06
FY 2008/09 BUDGET**

| | |
|--|-----------------|
| Beginning Fund Balance | \$0 |
| Total Assessed to Property Owners | \$18,304 |
| Special Districts Administration | \$800 |
| Billing Administration | |
| Consultant | 1,609 |
| Finance | 1,227 |
| County | <u>157</u> |
| Total Expenditures | \$3,793 |
| Ending Fund Balance (Contingency) | \$14,511 |