



# City of Sacramento City Council

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**Meeting Date:** 4/5/2011

**Report Type:** Consent

**Title:** Services Community Facilities Districts - Amendments to the FY2010/11 Budget

**Report ID:** 2011-00243

**Location:** Citywide

**Recommendation:** Adopt 1) a Resolution for the Willowcreek Landscaping Maintenance Community Facilities District (CFD) No. 98 04; 2) a Resolution for the North Natomas Transportation Management Association (TMA) CFD No. 99 01; 3) a Resolution for the North Natomas Neighborhood Landscaping Maintenance CFD No. 99 02; 4) a Resolution for the North Natomas Landscaping Maintenance CFD No. 3; 5) a Resolution for the Neighborhood Park Maintenance CFD No. 2002 02; 6) a Resolution for the Neighborhood Alley Maintenance CFD No. 2003 04; and 7) a Resolution for the Del Paso Nuevo Landscaping CFD No. 2006 06 amending the revenue and expenditure budgets for the FY2010/11 approved budget for the Services Community Facilities Districts.

**Contact:** Mark Griffin, Program Manager, (916) 808--8788, Finance Department

**Presenter:** None

**Department:** Finance

**Division:** Public Improvement Finance

**Dept ID:** 06001321

## Attachments:

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- 1-Description/Analysis
- 2-Background
- 3-Resolution, Willowcreek Landscaping Maintenance CFD No. 98-04
- 4-Resolution, NN TMA CFD No. 99-01
- 5-Resolution, Natomas Neighborhood Landscape Maint. CFD No. 99-02
- 6-Resolution, NN Landscape Maintenance CFD No. 3
- 7-Resolution, Neighborhood Park Maintenance CFD No 2002-02

8-Resolution, Neighborhood Alley Maintenance CFD No. 2003-04  
9-Resolution, Del Paso Nuevo Landscaping CFD No. 2006-06

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**City Attorney Review**

Not Approved as to Form  
Jeffrey C. Heeren  
3/29/2011 10:22:30 AM

**City Treasurer Review**

Prior Council Financial Policy Approval or  
Outside City Treasurer Scope  
Russell Fehr  
3/18/2011 11:19:16 AM

**Approvals/Acknowledgements**

Department Director or Designee: Leyne Milstein - 3/24/2011 9:56:49 AM

Assistant City Manager: Patti Bisharat - 3/24/2011 11:32:47 AM

## Description/Analysis

**Issue:** Seven Community Facilities Districts (CFDs) provide maintenance and operations services that include street landscape, park, open space, drainage basin and alley maintenance, and support for the North Natomas Transportation Management Association (TMA). The budgets are finalized when the final revenue from taxes and fund balance are known, which is typically in late January for the current fiscal year. Approval of the attached resolutions will authorize the distribution of the final amounts to City Departments and to the North Natomas TMA.

**Policy Considerations:** This item is consistent with the City's Strategic Plan goals to enhance and preserve the neighborhoods, improve and diversify the transportation system and support economic development.

## Environmental Considerations

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

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

**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. Taxes have already been established for the current year. This item appropriates that tax revenue for distribution to departments for services.

**Financial Considerations:** There is no cost to the City or the General Fund. All funding for services is generated from special taxes on the properties in the above referenced CFDs for specified purposes. The attached resolutions amend the districts' budgets to reflect anticipated revenues and expenditures in FY2010/11. Most of the additional resources were anticipated in the FY2010/11 Approved Budget adopted in June 2010.

A financial summary of all maintenance CFDs, showing the total FY2010/11 budget and changes to the FY2010/11 Approved Budget by revenues and expenditures is as follows on the next page:

## Proposed Adjustment Summary

	FY2010/11		
	Approved Budget	Amended Budget	Change
Beginning Fund Balance	5,158,180	4,474,283	(683,897)
Taxes	3,413,287	3,451,302	38,015
General Fund Transfer	195,356	195,356	0
Expenditures			
Administration	298,994	110,905	(188,089)
Utilities	1,310,608	101,350	(1,209,258)
Street Maintenance	556,458	834,000	277,542
Parks and Recreation	994,343	1,046,164	51,821
Transportation Management Association	1,309,783	1,238,669	(71,114)
Total Expenditure	4,470,186	3,331,089	(1,139,097)
Ending Fund Balance	4,296,637	4,789,852	493,216

Specific information relative to each Maintenance CFD is detailed in the background section of this report. It is important to note that Beginning Fund Balances have been intentionally “spent down” to bring them as low as possible and to minimize or reduce Taxes (line 2 in the chart above). The General Fund Transfer was originally budgeted in FY2009/10 but never implemented; however, this was corrected in the FY2010/11 Midyear Report.

Administrative costs have been reduced by the elimination of consultant services that can be done more efficiently and effectively in-house, and the end of a reimbursement for an audit in FY2010/11.

The reduction in funding for the Department of Utilities reflects the repayment of an overpayment in prior years. The expenditure would typically be \$820,000. This repayment will cause a one-time increase in the fund balance to be allocated in future years.

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



## BACKGROUND

Revenues and expenditures for the following seven (7) Community Facility Districts (CFDs) are estimated when the approved budget is adopted each June. In January, actual levies and fund balances become known, which requires adjustments to ensure accurate budgeting of the resources to address the maintenance needs in each District. City Council authorization is 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 \$89,363 in FY2010/11. Costs are projected at \$88,296.

The proposed changes to the FY2010/11 budget are as follows:

Willowcreek Landscape Maintenance CFD No. 98-04			
	FY2010/11		
	Approved Budget	Amended Budget	Change
Beg. Fund Balance	99,188	122,374	23,185
Taxes	88,714	89,363	649
Expenditures			
Accounting	5,749	2,081	(3,668)
Street Maintenance	81,022	85,000	3,978
Public Improvement Financing	861	1,215	354
Total Expenditure	87,632	88,296	664
Ending Fund Balance	100,270	123,441	23,170

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 \$1,029,327 in special taxes in FY2010/11. Costs are projected at \$1,259,980. The large difference between revenue and expenditures is due to a large fund balance that resulted from the collection of taxes in arrears two fiscal years ago.

The proposed changes to the FY2010/11 budget are as follows:

<u>North Natomas Transportation Management Association CFD No. 99-01</u>			
	<u>FY2010/11</u>		
	<u>Approved Budget</u>	<u>Amended Budget</u>	<u>Change</u>
Beg. Fund Balance	593,828	354,342	(239,486)
Taxes	1,021,749	1,029,327	7,578
Expenditures			
Accounting	36,476	11,310	(25,166)
Public Improvement Financing	123,231	10,000	(113,231)
Transportation Management Association	1,309,783	1,238,669	(71,114)
Total Expenditure	1,469,490	1,259,980	(209,510)
Ending Fund Balance	146,087	123,690	(22,397)

The large changes in this district are a result of an audit completed in 2008. The extra taxes were distributed in FY2008/09 and cost of the audit was recovered in FY2009/10.

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

This is one of two districts experiencing reduced tax from the maximum allowed. The tax was dropped 77% last year (Fiscal Year 2009/2010) and held steady this year at \$10 per single family home. The maximum tax is \$43.96. The reduced amount is possible because the fund balance has been kept higher than necessary to support current expenditures in order 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. With the current economic and growth conditions, the fund balance can be reduced without jeopardizing our ability to provide the necessary services in the future.

The district, formed in 1999, provides funding of certain North Natomas residential subdivision landscaping. It is projected that the fund will collect \$193,766 in FY2010/11. Costs are projected at \$422,868, with the difference of expenditures over revenue funded with a reduction in fund balance.

The proposed changes to the FY2010/11 budget are as follows:

<u>North Natomas Neighborhood Landscape Maintenance CFD No. 99-02</u>			
	<u>FY2010/11</u>		
	<u>Approved Budget</u>	<u>Amended Budget</u>	<u>Change</u>
Beg. Fund Balance	1,768,349	1,705,561	(62,787)
Taxes	193,981	193,766	(215)
Expenditures			
		7,668	(18,344)
Accounting	26,012		
Street Maintenance	231,153	400,000	168,847
Public Improvement Financing	15,139	15,200	61
Total Expenditure	272,304	422,868	150,564
Ending Fund Balance	1,690,026	1,476,459	(213,567)

The increase in Street Maintenance is being driven by increased water costs.

North Natomas Landscape Maintenance CFD No. 3, Fund 2230

This is one of two districts that experienced a large tax reduction. The tax has dropped 33% in most instances; from \$69.00 to \$45.94 in the case of single family homes. This is possible because the fund balance has been kept higher than necessary to support current expenditures in order 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. With the current economic and growth conditions, the fund balance can be reduced without jeopardizing our ability to provide the necessary services in the future.

The district, formed in 1998, provides the funding for North Natomas buffer and drainage basin landscaping. It is projected that the fund will collect \$1,116,140 in FY2010/11. Costs are projected at \$576,682.

The proposed changes to the FY2010/11 budget are as follows:

North Natomas Landscape Maintenance CFD No. 98-01 (CFD No. 3)			
	FY2010/11		
	Approved Budget	Amended Budget	Change
Beg. Fund Balance	2,777,188	2,323,495	(453,693)
Taxes	1,100,771	1,116,140	15,369
Expenditures			
Accounting	36,630	10,684	(25,946)
Utilities	1,310,608	101,350	(1,209,258)
Street Maintenance	239,226	340,000	100,774
Parks and Recreation	67,774	119,595	51,821
Public Improvement Financing	649	5,053	4,404
Total Expenditure	1,654,887	576,682	(1,078,204)
Ending Fund Balance	2,223,072	2,862,952	639,880

The reduction in Utilities reflects a repayment of incorrect charges in FY2010/11. The expenditure would typically be \$820,000. This repayment is causing a temporary increase in Ending Fund Balance.

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 \$985,322 from the FY2010/11 tax roll. Costs are projected at \$969,062.

The proposed changes to the FY2010/11 budget are as follows:

Neighborhood Park Maintenance CFD No. 2002-02			
	FY2010/11		
	Approved Budget	Amended Budget	Change
Beg. Fund Balance	(103,433)	(78,614)	24,819
Taxes	983,872	998,215	14,343
General Fund Transfer	195,356	195,356	0
Expenditures			
Accounting	30,096	9,819	(20,277)
Parks and Recreation	926,569	926,569	0
Public Improvement Financing	14,516	32,674	18,158
Total Expenditure	971,181	969,062	(2,119)
Ending Fund Balance	104,614	145,895	41,281

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 \$5,455 in Special Taxes in FY2010/11. Costs are projected at \$1,804. The surplus of revenues over expenditures is to provide adequate funds for upcoming maintenance costs.

The proposed changes to the FY2010/11 budget are as follows:

Neighborhood Alley Maintenance CFD No. 2003-04

	FY2010/11		
	Approved Budget	Amended Budget	Change
Beg. Fund Balance	12,963	14,825	1,862
Taxes	5,164	5,455	291
Expenditures			
Accounting	2,574	1,532 0	(1,042) 0
Street Maintenance	0		
Public Improvement Financing	908	900	(8)
Total Expenditure	3,482	2,432	(1,050)
Ending Fund Balance	14,645	17,848	3,203

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 \$19,036 from the FY2010/11 tax roll. Costs are projected at \$11,768. The surplus of revenues over expenditures is to provide adequate funds for upcoming landscape maintenance.

The proposed changes to the FY2010/11 budget are as follows:

Del Paso Nuevo CFD No. 2006-06				
	FY2010/11			
	Approved Budget	Amended Budget	Change	
Beg. Fund Balance	10,096	32,300	22,204	
Taxes	19,036	19,036	0	
Expenditures				
Accounting	4,557	1,245	(3,312)	
Street Maintenance	5,057	9,000	3,943	
Public Improvement Financing	1,596	1,523	(73)	
Total Expenditure	11,210	11,768	558	
Ending Fund Balance	17,922	39,568	21,646	



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## 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 (FY) 2010/11

#### 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 FY2010/11 total \$89,363 and expenses are estimated at \$88,296.

#### 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 to \$89,363 and \$88,296 respectively, and as shown on Exhibit B.

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# Willowcreek Landscaping CFD No. 98-04



**WILLOWCREEK LANDSCAPING MAINTENANCE CFD NO. 98-04  
FY2010/11 BUDGET**

Beginning Fund Balance	\$122,374
<b>Total Assessed to Property Owners</b>	<b>\$89,363</b>
Maintenance Contract	\$85,000
District Administration	
Special Districts Administration (PIF)	1,215
Billing Administration	
Consultant	250
Accounting	1,315
County	<u>516</u>
<b>Total Expenditures</b>	<b>\$88,296</b>
Ending Fund Balance (Contingency)	\$123,441



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## 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 (FY) 2010/11

#### 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 FY2010/11 total \$1,029,327.
- E. Costs are estimated at \$1,259,980.
- F. The excess of costs over revenues will reduce a fund balance created by the collection of taxes in arrears last fiscal year.

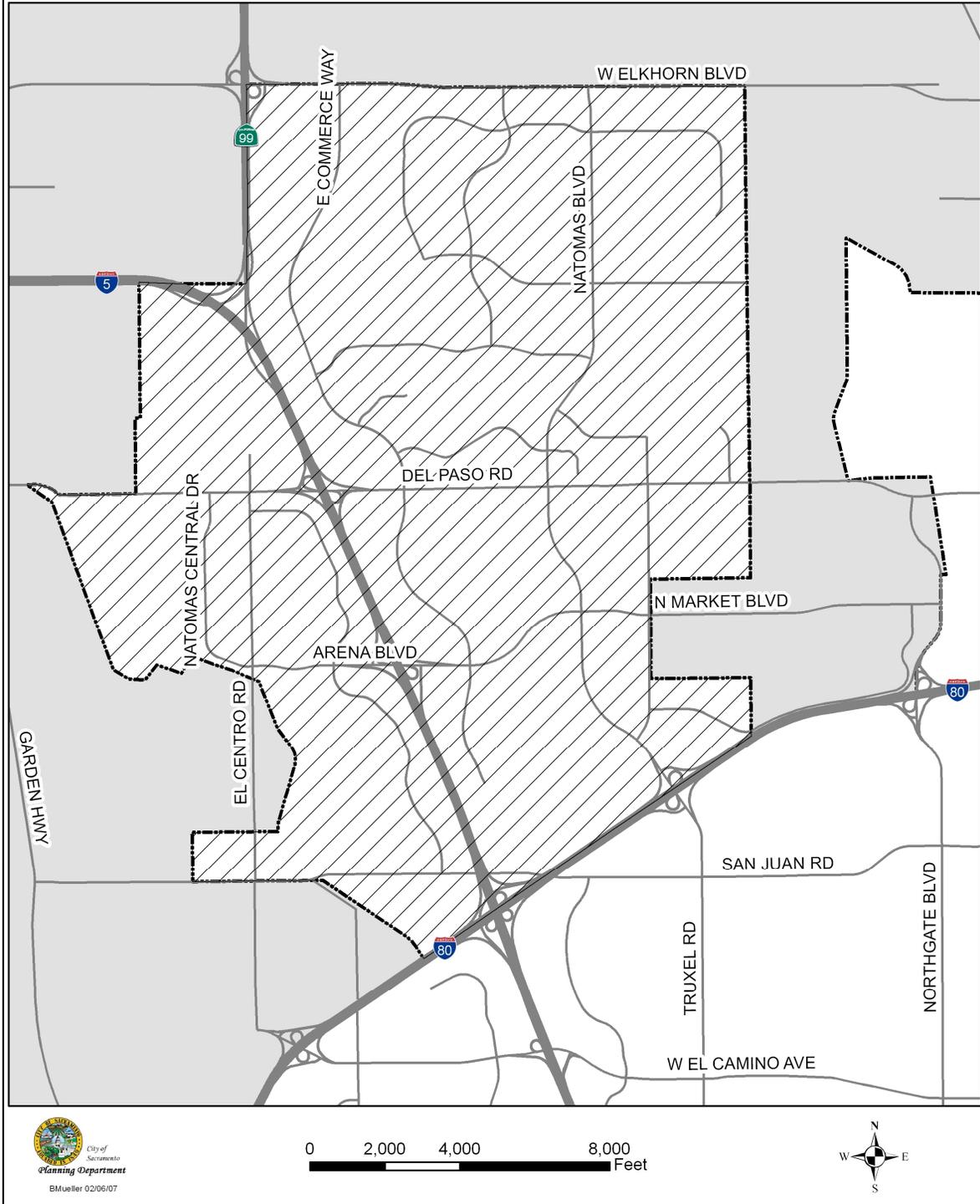
#### BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:

- 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 to \$1,029,327 and \$1,259,980 respectively, and as shown on Exhibit B.

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# North Natomas TMA CFD 99-01



**NORTH NATOMAS TRANSPORTATION MANAGEMENT ASSOCIATION  
CFD NO. 99-01  
FY2010/11 BUDGET**

Beginning Fund Balance	\$354,342
<b>Total Assessed to Property Owners</b>	<b>\$1,029,327</b>
Transportation Management Association	\$1,238,669
Special Districts Administration (PIF)	10,000
Billing Administration	
Consultant	250
Accounting	1,977
County	9,083
<b>Total Expenditures</b>	<b>\$1,259,980</b>
Ending Fund Balance (Contingency)	\$123,690



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## 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 (FY) 2010/2011

#### 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 FY2010/11 total \$193,981.
- E. Costs are estimated at \$422,868. The large excess of costs over revenues is to reduce a large fund balance by minimizing taxes. The reduction is prudent because of the restrictions on development and the general economic downturn.

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

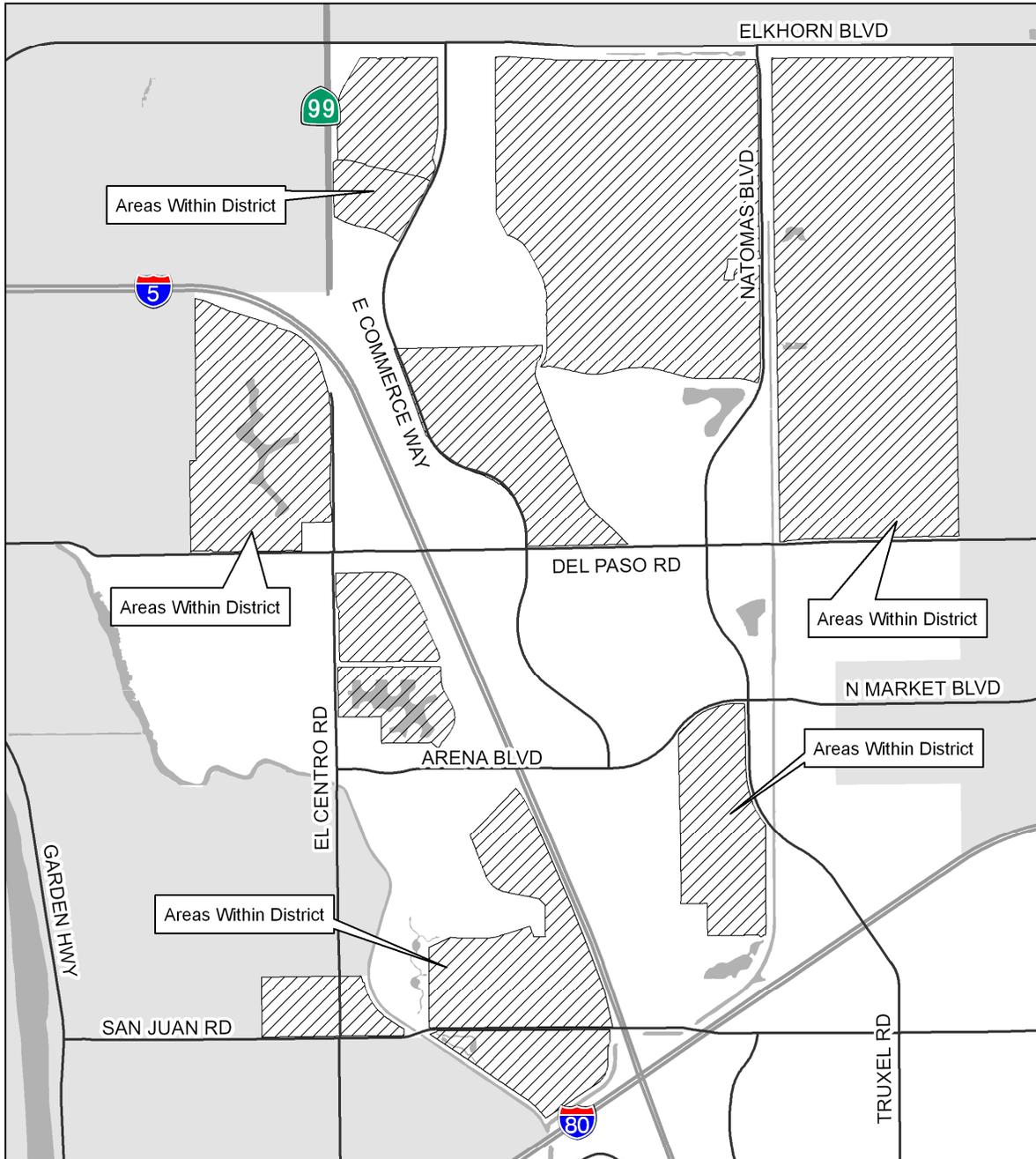
- Section 1. The City Council finds and determines that the background statements A through E are true.
- Section 2. The Finance Director is authorized to amend the revenue and expenditure budgets of CFD 99-02 to \$193,981 and \$422,868 respectively, and as shown on Exhibit B.

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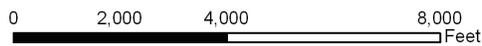
Exhibit A: Location Map -1 Page

Exhibit B: FY2010/11 Budget & Parcel Assessment -1 Page

# North Natomas Neighborhood Landscaping 99-02



 G.I.S.  
City of  
Sacramento  
Planning Department  
BMueller, 01/09/06



**NORTH NATOMAS NEIGHBORHOOD LANDSCAPE MAINTENANCE CFD NO. 99-02  
FY2010/11 BUDGET**

Beginning Fund Balance	\$1,705,561
<b>Total Assessed to Property Owners</b>	<b>\$193,766</b>
Maintenance Contract	
Transportation	\$400,000
Administration	
Special Districts Administration (PIF)	15,200
Billing Administration	
Consultant	250
Accounting	1,315
County	<u>6,103</u>
<b>Total Expenditures</b>	<b>\$422,868</b>
Ending Fund Balance (Contingency)	\$1,476,459



## 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 (FY) 2010/11

#### 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 FY2010/11 total \$1,116,140.
- E. Costs are estimated at \$576,682. There remain adequate funds for future requirements.

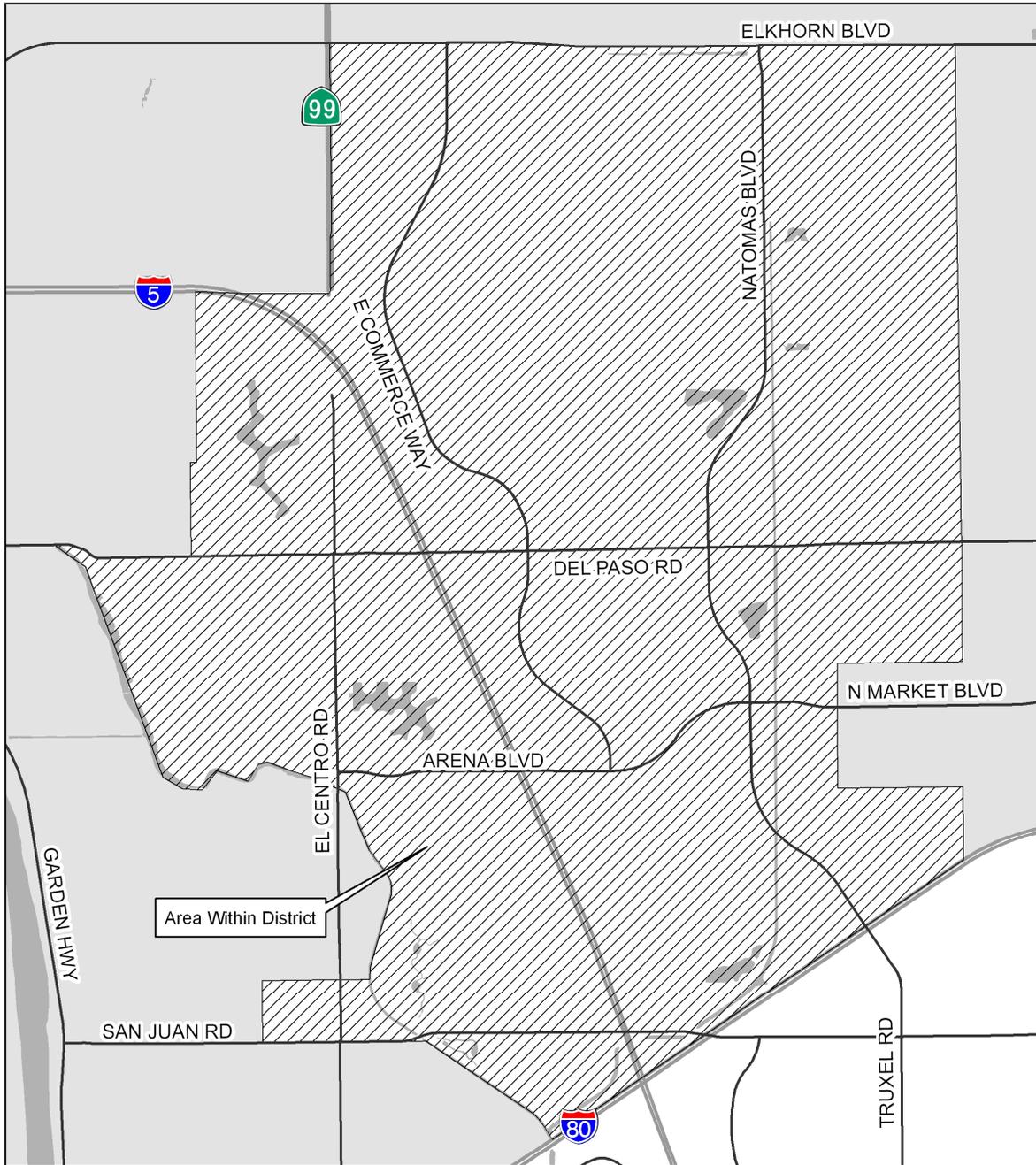
#### BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:

- 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 to \$1,116,140 and \$576,682 respectively, and as shown on Exhibit B.

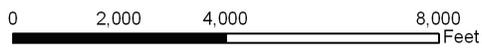
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# North Natomas CFD #3



 **G.I.S.**  
City of  
Sacramento  
*Planning Department*  
BMueller, 01/09/06



**NORTH NATOMAS LANDSCAPE MAINTENANCE CFD NO. 3  
FY2010/11 BUDGET**

Beginning Fund Balance	\$2,323,495
<b>Total Assessed to Property Owners</b>	<b>\$1,116,140</b>
Maintenance Contract	
Transportation	\$340,000
Utilities	101,350
Parks	119,595
Administration	
Special Districts Administration (PIF)	5,053
Billing Administration	
Consultant	250
Accounting	1,159
County	<u>9,275</u>
<b>Total Expenditures</b>	<b>\$576,682</b>
Ending Fund Balance (Contingency)	\$2,862,952



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## 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 (FY) 2010/11

#### 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 FY2010/11 total \$998,215.
- E. Costs are estimated at \$969,062.

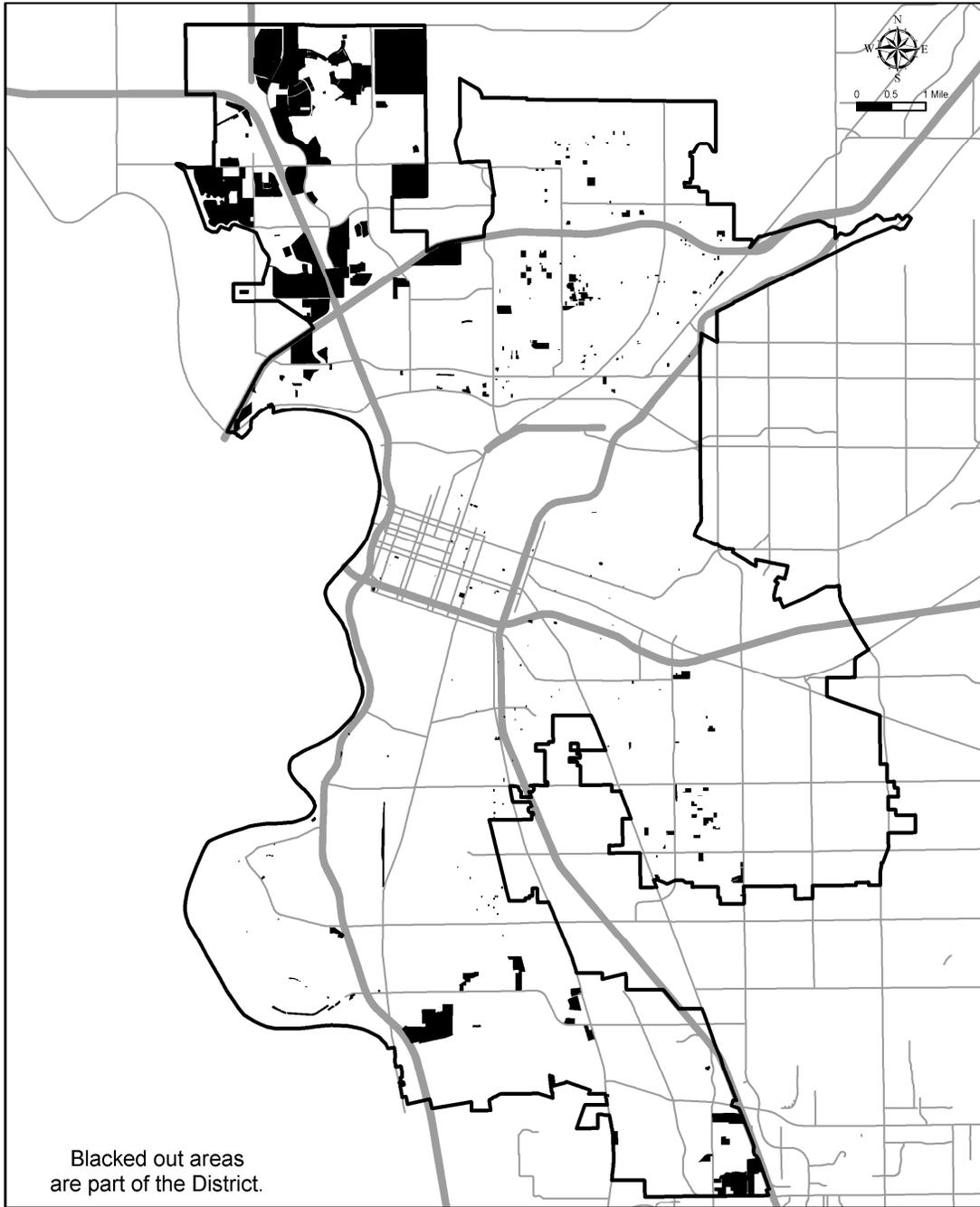
#### BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:

- 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 to \$998,215 and 969,062 respectively, and as shown on Exhibit A.

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### Neighborhood Park Maintenance CFD



Blacked out areas  
are part of the District.

### Area Map



...usersarea\Brent\SPECIAL DISTRICTS\Neighborhood Park Maint Dist 2002-02\Exhibit.mxd BMueller 02/25/11

**NEIGHBORHOOD PARK MAINTENANCE CFD NO. 2002-02  
FY2010/11 BUDGET**

Beginning Fund Balance	\$(78,614)
Mid-Year Adjustment	195,356
<b>Total Assessed to Property Owners</b>	<b>\$998,215</b>
Park Maintenance	\$926,569
Special Districts Administration (PIF)	32,674
Billing Administration	
Consultant	250
Accounting	1,977
County	<u>7,592</u>
<b>Total Expenditures</b>	<b>\$969,062</b>
Ending Fund Balance (Contingency)	\$145,895



## 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 (FY) 2010/11

#### 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 FY2010/11 total \$5,455.
- E. Costs are estimated at \$1,804. The surplus of revenues over expenses is to provide adequate funds for upcoming maintenance costs.

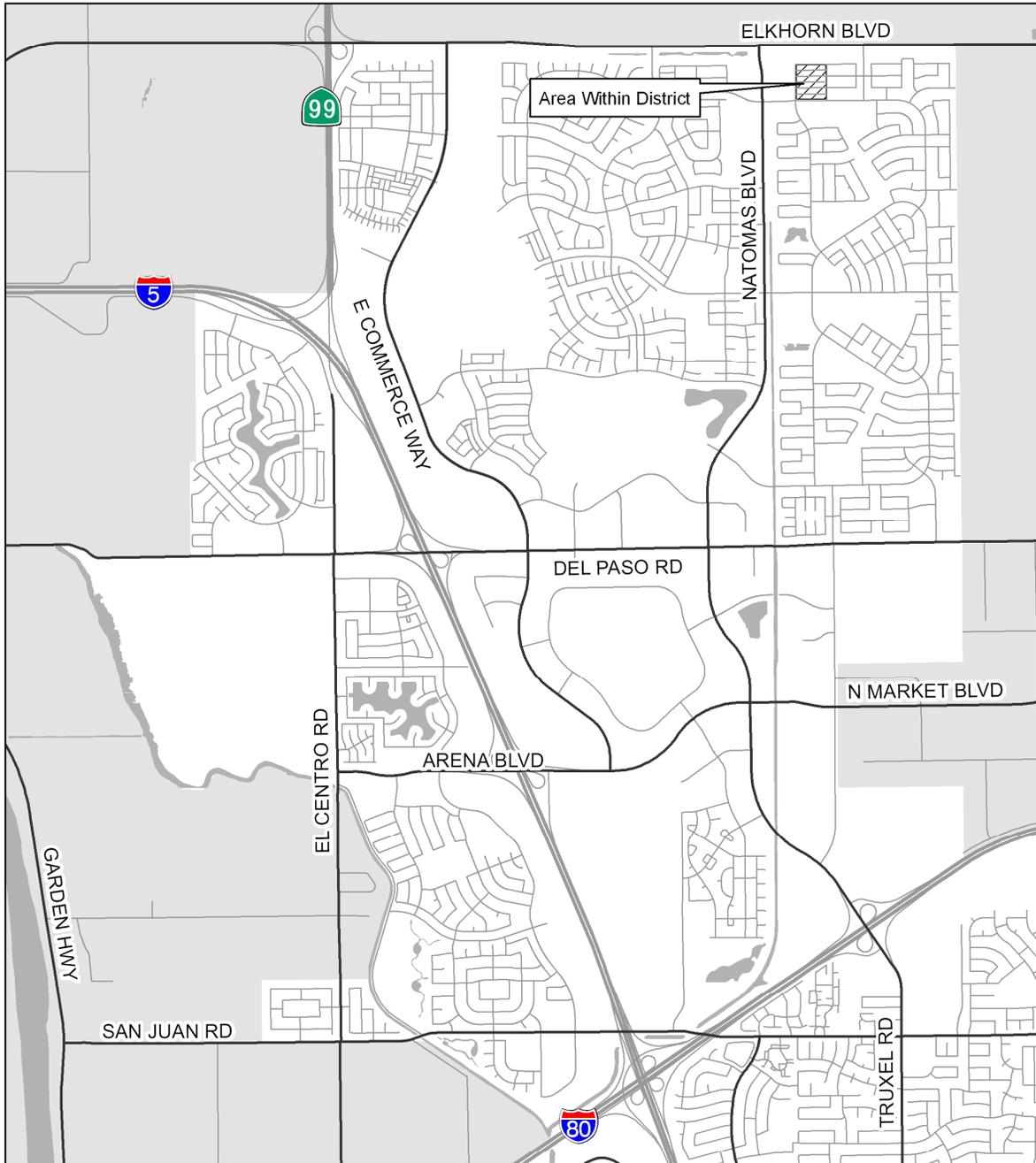
#### BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:

- 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 to \$5,455 and \$2,432 respectively, and as shown on Exhibit B.

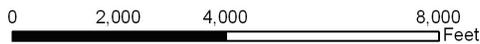
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# Neighborhood Alley Maintenance CFD No. 2003-04



 **G.I.S.**  
City of  
Sacramento  
**Planning Department**  
BMueller, 01/09/06



**NEIGHBORHOOD ALLEY MAINTENANCE CFD NO. 2003-04  
FY2010/11 BUDGET**

Beginning Fund Balance	\$14,825
<b>Total Assessed to Property Owners</b>	<b>\$5,455</b>
Maintenance	\$ 0
Special Districts Administration (PIF)	900
Billing Administration	
Consultant	250
Accounting	1,159
County	123
<b>Total Expenditures</b>	<b>\$2,432</b>
Ending Fund Balance (Contingency)	\$17,848



## **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 (FY) 2010/11**

#### **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 FY2010/11 total \$19,036.
- E.** Costs are estimated at \$11,768. The surplus of revenues over costs is to provide adequate funds for upcoming landscape maintenance.

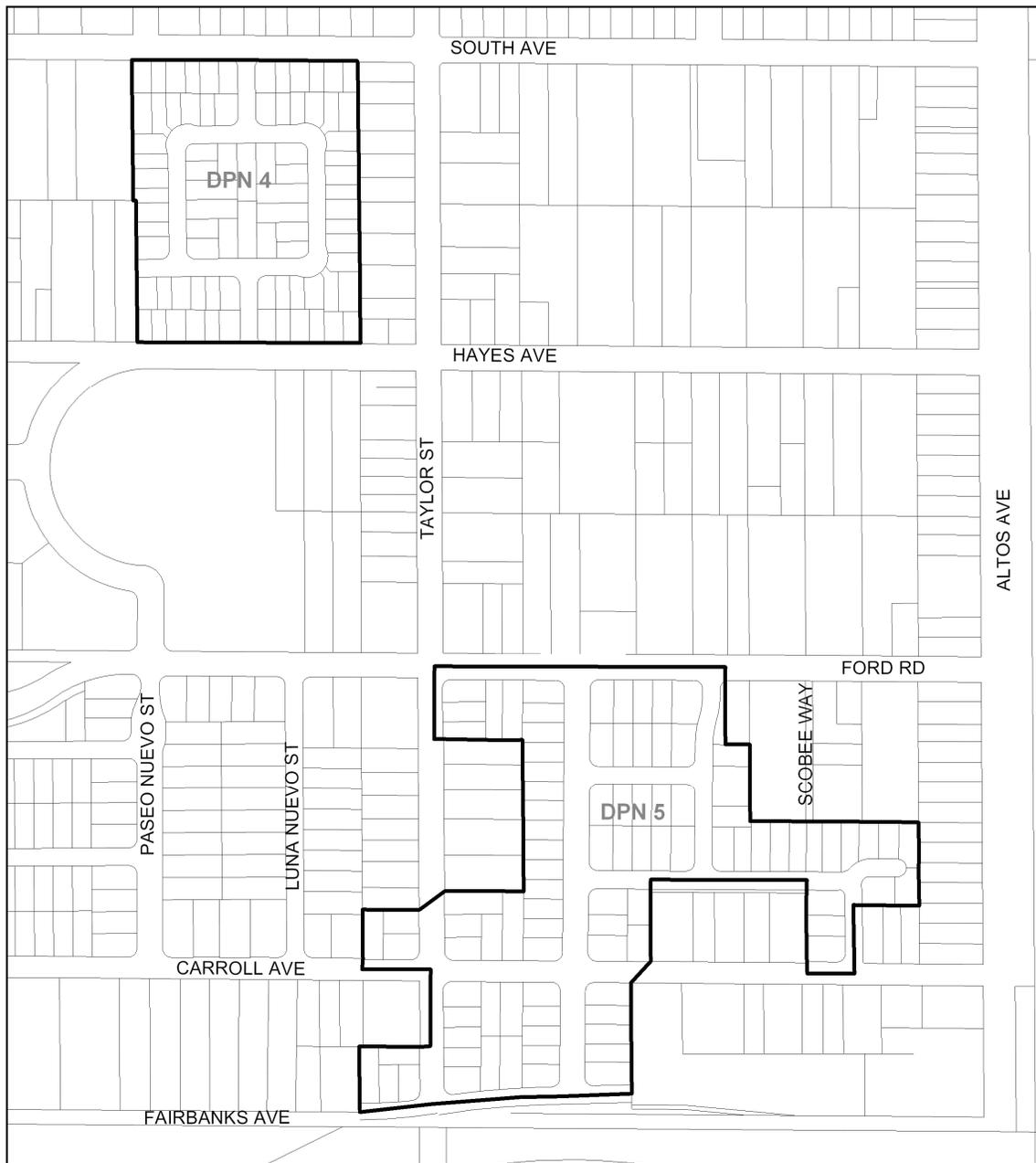
#### **BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:**

- 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 to \$19,036 and \$11,768 respectively, and as shown on Exhibit B.

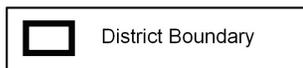
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# Del Paso Nuevo Landscaping CFD No. 2006-06



 **G.I.S.**  
City of  
Sacramento  
**Planning Department**  
B Mueller  
09/26/06



**DEL PASO NUEVO LANDSCAPING CFD NO. 2006-06  
FY2010/11 BUDGET**

Beginning Fund Balance	\$32,300
<b>Total Assessed to Property Owners</b>	<b>\$19,036</b>
Maintenance	9,000
Special Districts Administration (PIF)	\$1,523
Billing Administration	
Consultant	250
Accounting	832
County	163
<b>Total Expenditures</b>	<b>\$11,768</b>
Ending Fund Balance (Contingency)	\$39,568