



City of Sacramento City Council

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

Meeting Date: 2/28/2012

Report Type: Consent

Title: Community Facilities Districts for Services - Amendments to the Fiscal Year (FY) 2011/12 Budget

Report ID: 2012-00132

Location: Citywide

Recommendation: Amend the revenue and expenditure budgets for the FY2011/12 Approved Budget for the Services Community Facilities Districts by adopting: 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; 7) a Resolution for the Del Paso Nuevo Landscaping CFD No. 2006-06; and 8) a Resolution for the Redding Avenue CFD 2010-04.

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

Presenter: N/A

Department: Finance

Division: Public Improvement Finance

Dept ID: 06001321

Attachments:

01-Description/Analysis

02-Background

03-Resolution, Willowcreek Landscaping Maintenance CFD No. 98-04

04-Resolution, NN TMA CFD No. 99-01

05-Resolution, Natomas Neighborhood Landscape Maint. CFD No. 99-02

06-Resolution, NN Landscape Maintenance CFD No. 3

07-Resolution, Neighborhood Park Maintenance CFD No. 2002-02

08-Resolution, Neighborhood Alley Maintenance CFD No. 2003-04

09-Resolution, Del Paso Nuevo Landscaping CFD No. 2006-06

10-Resolution, Redding Avenue CFD No. 2010-04

City Attorney Review

Approved as to Form

Jeffrey C. Heeren

2/21/2012 10:55:03 AM

City Treasurer Review

Reviewed for Impact on Cash and Debt

Russell Fehr

2/9/2012 3:42:04 PM

Approvals/Acknowledgements

Department Director or Designee: Leyne Milstein - 2/16/2012 2:10:26 PM

Description/Analysis

Issue: Eight 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 current year taxes and last year's fund balances 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: Tax levels were set last July. This item adjusts budget authority for the current fiscal year to accurately fund the various activities of the CFDs.

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 FY2011/12. Most of the additional resources were anticipated in the FY2011/12 Approved Budget adopted in June 2011.

A financial summary of all maintenance CFDs, showing the total FY2011/12 budget and changes to the FY2011/12 Approved Budget by revenues and expenditures is as follows on the next page:

Proposed Adjustment Summary

	FY2011/12		
	Approved Budget	Amended Budget	Change
Beginning Fund Balance, July 1	4,789,852	5,042,139	252,286
Taxes	4,090,159	4,177,573	87,414
Expenditures			
Administration	110,905	137,325	26,420
Utilities	957,323	957,323	0
Street Maintenance	834,000	838,500	4,500
Parks and Recreation	1,672,118	1,722,118	50,000
Transportation Management Association	1,238,669	1,000,000	(238,669)
Total Expenditure	4,813,015	4,655,266	(157,749)
Ending Fund Balance, June 30	4,066,996	4,564,446	497,450

Specific information relative to each Maintenance CFD is detailed in the background section of this report. In general, in recent years the 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). That reduction process was completed last year, with Taxes slightly increasing this year. However, expenditures were less than anticipated last year. That level of expenditures is anticipated to continue in the current fiscal year. Taxes can be reduced accordingly for FY2012/13.

Another feature of the table above that stands out is the reduction in the Transportation Management Association (TMA) allocation. This was anticipated by the TMA before FY2011/12 began, and was the result of the final collection of escaped taxes from the 2008 audit of the Transportation Management Association District. The TMA reduced their budget accordingly.

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



BACKGROUND

Revenues and expenditures for the following eight (8) 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 eight 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 \$131,014 in FY2011/12. Costs are projected at \$87,769.

The proposed changes to the FY2011/12 budget are as follows:

Willowcreek Landscape Maintenance CFD No. 98-04			
	FY2011/12		
	Approved Budget	Amended Budget	Change
Beginning Fund Balance, July 1	123,441	131,014	7,574
Taxes	122,374	131,014	8,641
Expenditures			
Administration	3,296	2,769	(527)
Street Maintenance	85,000	85,000	0
Total Expenditure	88,296	87,769	(527)
Ending Fund Balance, June 30	157,519	174,260	16,741

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 (TMA). The TMA provides alternative mode transportation services for workers and residents of North Natomas. It is projected that the fund will collect \$1,040,971 in special taxes in FY2011/12. Costs are projected at \$1,019,483.

The proposed changes to the FY2011/12 budget are as follows:

North Natomas Transportation Management Association CFD No. 99-01			
	FY2011/12		
	Approved Budget	Amended Budget	Change
Beginning Fund Balance, July 1	123,690	127,000	3,310
Taxes	1,029,327	1,040,971	11,644
Expenditures			
Administration	21,310	19,483	(1,828)
Transportation Management Association	1,238,669	1,000,000	(238,669)
Total Expenditure	1,259,980	1,019,483	(240,497)
Ending Fund Balance, June 30	(106,962)	148,489	255,451

The large change in this district is a result of an audit completed in 2008 that led to the collection of escaped taxes. These taxes were distributed in prior years. The proposed adjustment was anticipated by the TMA in their current budget.

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

This district is comprised of 11 different tax zones with tax rates significantly below the maximum allowed. Taxes differ by zone, but are generally 70% below the amount permissible. Further reductions should be possible due to reduced expenditures, to the continuing moratorium, and to the economic conditions.

The fund balance is kept high 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. However, given the circumstances, the fund balance can be reduced without jeopardizing the City's 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 \$233,131 in FY2011/12. Costs are projected at \$418,162, with the difference of expenditures over revenue funded with a reduction in fund balance.

The proposed changes to the FY2011/12 budget are as follows:

North Natomas Neighborhood Landscape Maintenance CFD No. 99-02			
	FY2011/12		
	Approved Budget	Amended Budget	Change
Beginning Fund Balance, July 1	1,476,459	1,666,383	189,924
Taxes	193,766	233,131	39,365
Expenditures			
Administration	22,868	18,162	(4,707)
Street Maintenance	400,000	400,000	0
Total Expenditure	422,868	418,162	(4,707)
Ending Fund Balance, June 30	1,247,356	1,481,352	233,996

North Natomas Landscape Maintenance CFD No. 3, Fund 2230

In October 2011, City Council adjusted this district to implement increased participation by the Parks Department in this funding source. The proposed adjustments below further change this district to reflect decreased expenditures for street maintenance and the correct amount for administrative costs.

The fund balance has been kept high in this fund to support current expenditures and 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 \$1,721,986 in FY2011/12. Costs are projected at \$2,064,118.

The proposed changes to the FY2011/12 budget are as follows:

North Natomas Landscape Maintenance CFD No. 98-01 (CFD No. 3)			
	FY2011/12		
	Approved Budget	Amended Budget	Change
Beginning Fund Balance, July 1	2,862,952	2,901,746	38,794
Taxes	1,721,986	1,721,986	0
Expenditures			
Administration	15,737	21,246	5,509
Utilities	957,323	957,323	0
Street Maintenance	340,000	340,000	0
Parks and Recreation	745,549	745,549	0
Total Expenditure	2,058,609	2,064,118	5,509
Ending Fund Balance, June 30	2,526,329	2,559,614	33,285

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 \$1,013,085 from the FY2011/12 tax roll. Costs are projected at \$1,047,153.

The increase to administration reflects the addition of the final carryover costs from an audit completed in the district in 2009. Administrative costs should drop significantly next year.

The proposed changes to the FY2011/12 budget are as follows:

Neighborhood Park Maintenance CFD No. 2002-02			
	FY2011/12		
	Approved Budget	Amended Budget	Change
Beginning Fund Balance, July 1	145,895	148,103	2,208
Taxes	998,215	1,013,085	14,870
Expenditures			
Administration	42,493	70,584	28,090
Parks and Recreation	926,569	976,569	50,000
Total Expenditure	969,062	1,047,153	78,090
Ending Fund Balance, June 30	175,048	114,035	(61,012)

Neighborhood Alley Maintenance CFD No. 2003-04, Fund 2227

This district, formed in 2003, funds future maintenance needs of alleys being built in new subdivisions. It is projected that the district will collect \$5,272 in Special Taxes in FY2011/12. Costs are projected at \$912. The surplus of revenues over expenditures is to provide adequate funds for upcoming maintenance costs. Sufficient funds have now been collected, making it possible to reduce taxes next year.

The proposed changes to the FY2011/12 budget are as follows:

Neighborhood Alley Maintenance CFD No. 2003-04			
	FY2011/12		
	Approved Budget	Amended Budget	Change
Beginning Fund Balance, July 1	17,848	18,000	152
Taxes	5,455	5,272	(183)
Expenditures			
Administration	2,432	912	(1,520)
Street Maintenance	0	0	0
Total Expenditure	2,432	912	(1,520)
Ending Fund Balance, June 30	20,871	22,360	1,489

As an efficiency matter, beginning this year, this CFD will be accounted for through Fund 2227, the North Natomas Neighborhood Landscaping CFD. This change avoids most of the accounting cost of maintaining a separate fund, allowing the decrease in administrative charges shown above. There are adequate controls to separately account for both CFDs in the same accounting fund.

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 \$24,917 from the FY2011/12 tax roll. Costs are projected at \$12,834. The surplus of revenues over expenditures is to provide adequate funds for upcoming landscape maintenance.

The proposed changes to the FY2011/12 budget are as follows:

Del Paso Nuevo CFD No. 2006-06			
	FY2011/12		
	Approved Budget	Amended Budget	Change
Beginning Fund Balance, July 1	39,568	49,893	10,325
Taxes	19,036	24,917	5,881
Expenditures			
Administration	2,768	3,834	1,066
Street Maintenance	9,000	9,000	0
Total Expenditure	11,768	12,834	1,066
Ending Fund Balance, June 30	46,836	61,975	15,139

Redding Avenue CFD No. 2010-04, Fund 2227

Formed in 2010, this district provides funding to maintain the Redding Avenue landscape corridor between Folsom Boulevard and 800 feet south of 4th Avenue. In this first year of operation, it is projected the fund will collect \$7,197 from the FY2011/12 tax roll. Costs are projected at \$4,835. The surplus of revenues over expenditures is to establish a fund balance. The taxes and balances will be “fine-tuned” as experience is gained in the collection rates and in the cost of maintenance.

The proposed FY2011/12 budget is as follows:

Redding Ave CFD 2010-04			
	FY2011/12		
	Approved Budget	Amended Budget	Change
Beginning Fund Balance, July 1	0	0	0
Taxes	0	7,197	7,197
Expenditures			
Administration	0	335	335
Street Maintenance	0	4,500	4,500
Total Expenditure	0	4,835	4,835
Ending Fund Balance, June 30	0	2,362	2,362

To minimize administrative costs, the CFD will be accounted for through Fund 2227, the North Natomas Neighborhood Landscaping CFD. There are adequate controls to separately account for both CFDs in the same accounting fund.

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) 2011/12

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 FY2011/12 total \$131,014 and expenses are estimated at \$87,769.

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 \$131,014 and \$87,769 respectively, and as shown on Exhibit B.

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Willowcreek Landscaping CFD No. 98-04



**WILLOWCREEK LANDSCAPING MAINTENANCE CFD NO. 98-04
FY2011/12 BUDGET**

Beginning Fund Balance	131,014
Total Taxed to Property Owners	90,586
Maintenance Contract	85,000
District Administration	
Public Improvement Financing	1,085
Billing and Accounting	
Accounting	1,684
Total Expenditures	87,769
Ending Fund Balance (Contingency)	133,832



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) 2011/12

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 FY2011/12 total \$1,040,971.
- E.** Costs are estimated at \$1,019,483.
- F.** The excess of costs over revenues will reduce a fund balance created by the collection of taxes in arrears last fiscal year.

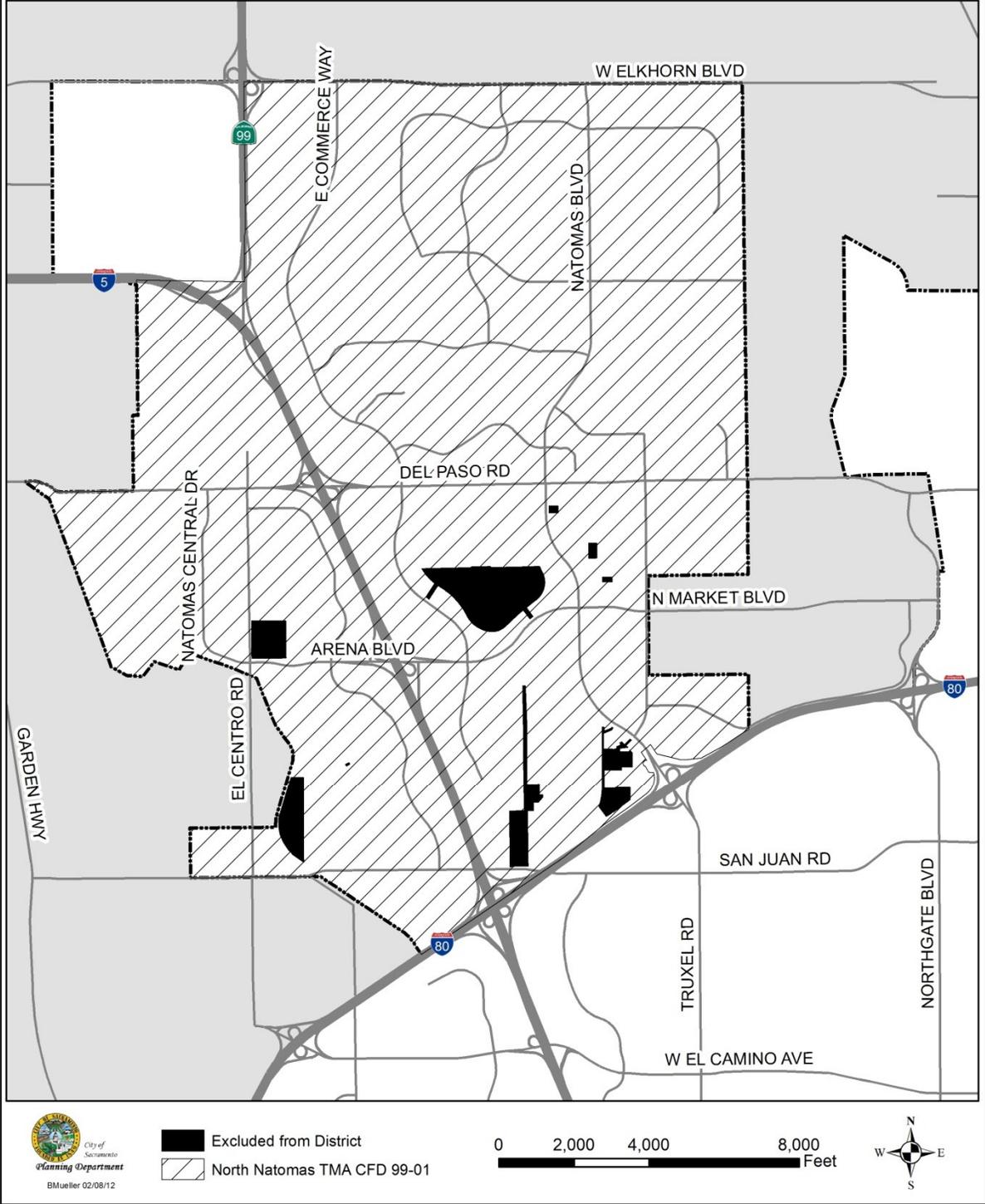
BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:

- 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 \$1,040,971 and \$1,019,483 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
FY2011/12 BUDGET**

Beginning Fund Balance	127,000
Total Taxed to Property Owners	1,040,971
Transportation Management Association	1,000,000
District Administration	
Public Improvement Financing	9,051
Billing and Accounting	
Accounting	10,432
Total Expenditures	1,019,483
Ending Fund Balance (Contingency)	148,489

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) 2011/12

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 FY2011/12 total \$233,131.
- E. Costs are estimated at \$418,162. 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.

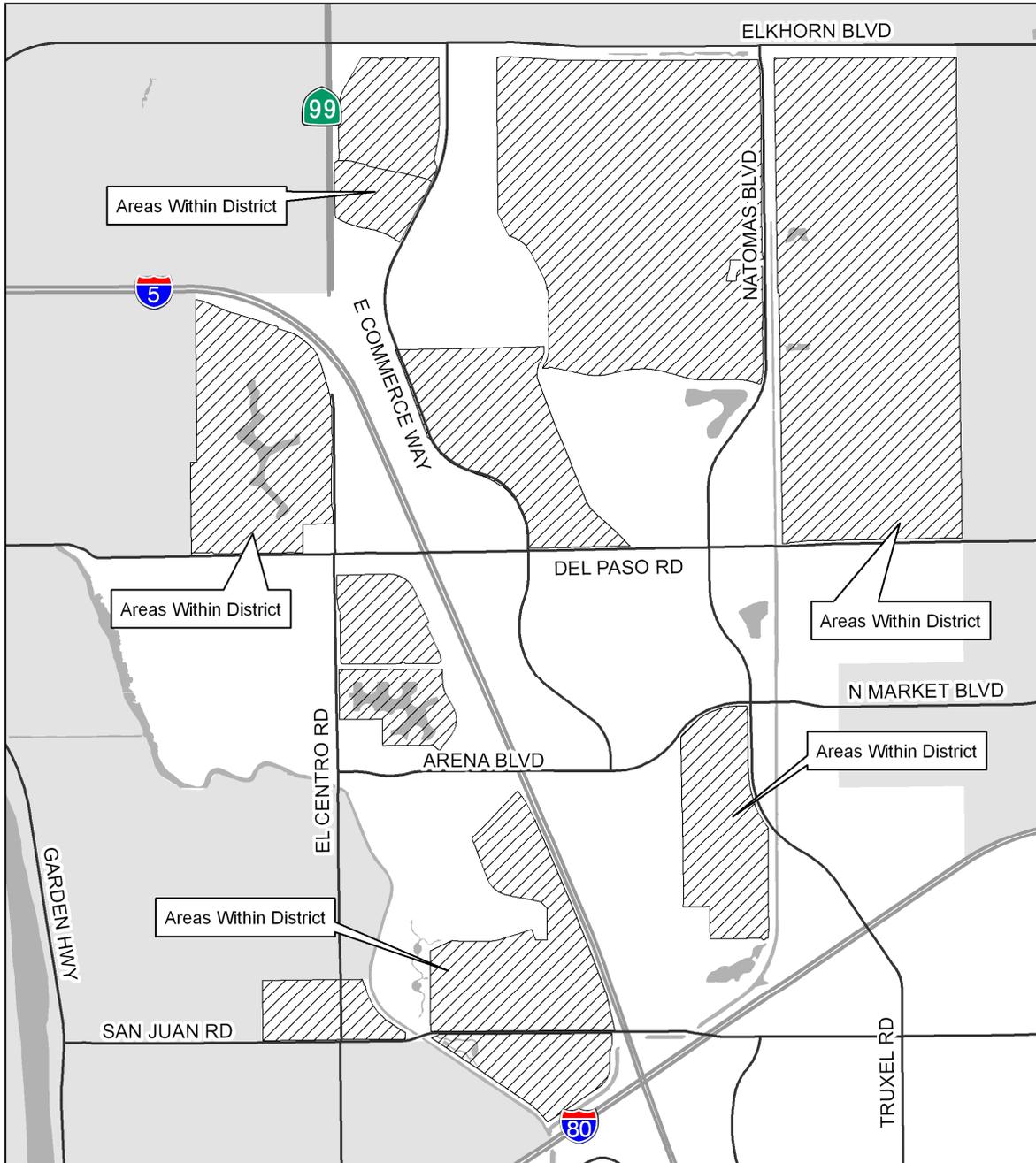
BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:

- 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 \$233,131 and \$418,162 respectively, and as shown on Exhibit B.

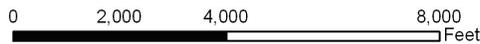
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North Natomas Neighborhood Landscaping 99-02



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



**NORTH NATOMAS NEIGHBORHOOD LANDSCAPE MAINTENANCE
CFD NO. 99-02
FY2011/12 BUDGET**

Beginning Fund Balance	1,666,383
Total Taxed to Property Owners	233,131
Maintenance Contracts	400,000
Transportation	
District Administration	
Public Improvement Financing	10,776
Billing and Accounting	
Accounting	7,386
	Total Expenditures
	418,162
Ending Fund Balance (Contingency)	1,481,352



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) 2011/12**

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 FY2011/12 total \$1,721,986.
- E. Costs are estimated at \$2,064,118. There remain adequate funds for future requirements.

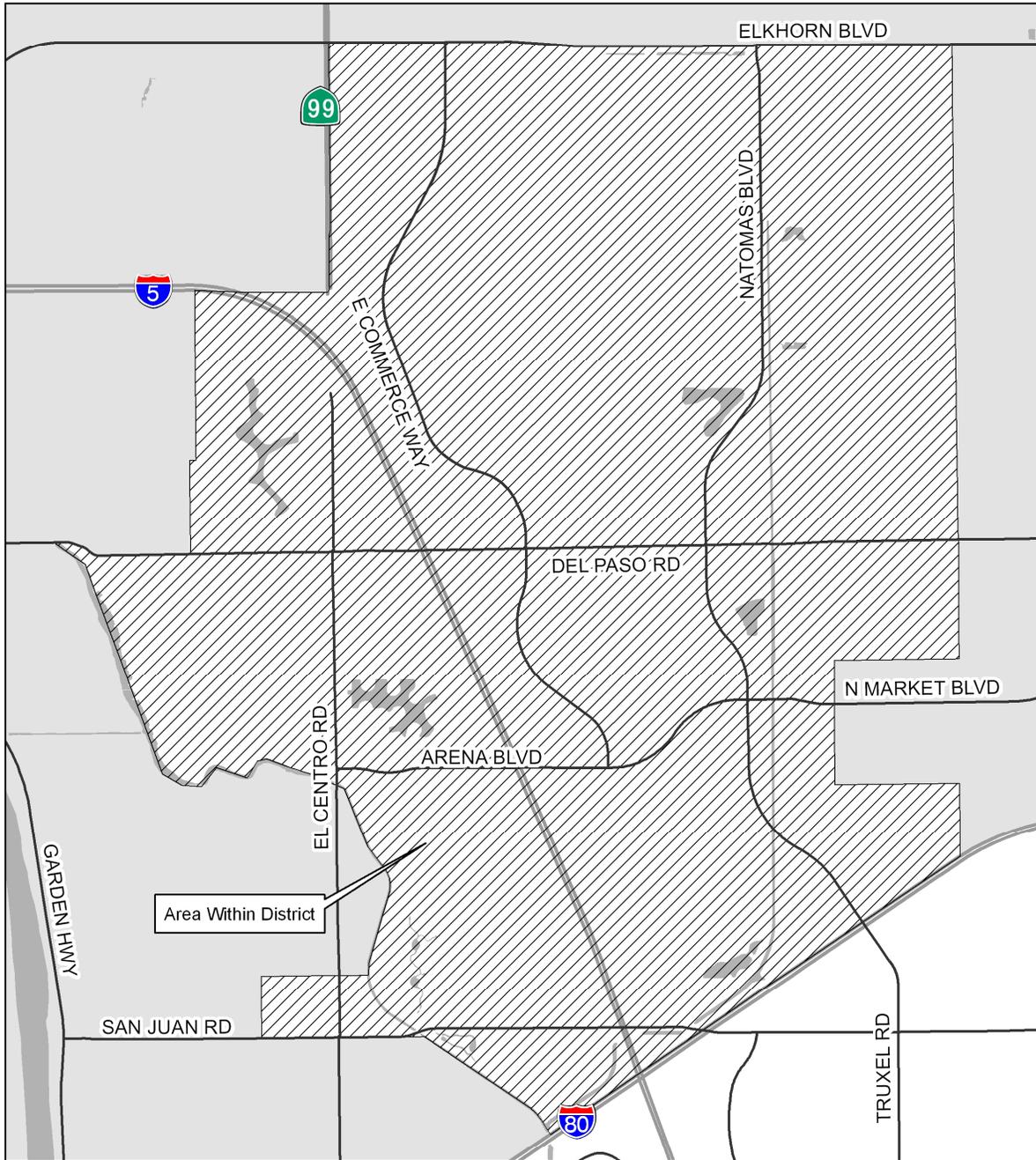
**BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL
RESOLVES AS FOLLOWS:**

- 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 \$1,721,986 and \$2,064,118 respectively, and as shown on Exhibit B.

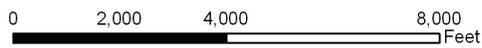
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North Natomas CFD #3



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City of
Sacramento
Planning Department
BMueller, 01/09/06



North Natomas Landscape Maintenance CFD No. 98-01 (CFD No. 3)

	FY2011/12		
	Approved Budget	Amended Budget	Change
Beginning Fund Balance, July 1	2,862,952	2,901,746	38,794
Taxes	1,721,986	1,721,986	0
Expenditures			
Administration	15,737	21,246	5,509
Utilities	957,323	957,323	0
Street Maintenance	340,000	340,000	0
Parks and Recreation	745,549	745,549	0
Total Expenditure	2,058,609	2,064,118	5,509
Ending Fund Balance, June 30	2,526,329	2,559,614	33,285

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) 2011/12

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 FY2011/12 total \$1,013,085.
- E. Costs are estimated at \$1,047,351.

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

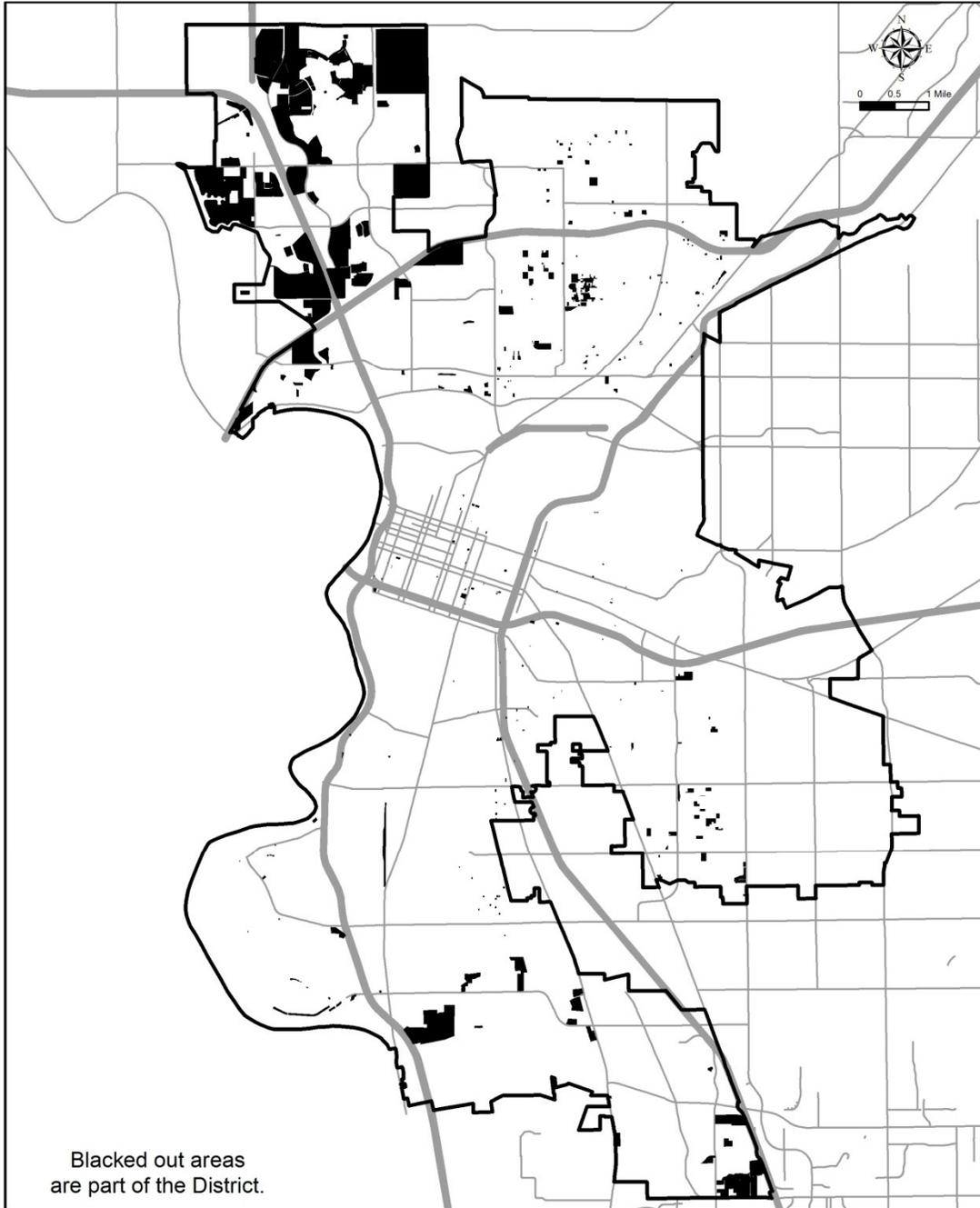
- Section 1. The City Council finds and determines that the background statements A through E are true.
- Section 2. The Finance Director is authorized to amend the revenue and expenditure budgets of CFD 2002-02 to \$1,013,085 and \$1,047,351 respectively, and as shown on Exhibit B.

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Exhibit B: FY2011/12 Budget & Parcel Assessment -1 Page

Neighborhood Park Maintenance CFD



Blacked out areas
are part of the District.

Area Map



...usersarea\Brent\SPCIAL DISTRICTS\Neighborhood Park Maint Dist 2002-02\Exhibit1.mxd BMueller 02/08/12

**NEIGHBORHOOD PARK MAINTENANCE CFD NO. 2002-02
FY2011/12 BUDGET**

Beginning Fund Balance	148,103
Total Taxed to Property Owners	1,013,085
Park Maintenance	976,569
District Administration	
Public Improvement Financing	61,675
Billing and Accounting	
Accounting	8,909
Total Expenditures	1,047,351
Ending Fund Balance (Contingency)	113,836



RESOLUTION NO.

Adopted by the Sacramento City Council

AMENDING THE REVENUE AND EXPENDITURE BUDGETS FOR THE NEIGHBORHOOD ALLEY MAINTENANCE CFD NO. 2003-04, FUND 2227, FOR FISCAL YEAR (FY) 2011/12

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 FY2011/12 total \$5,272.
- E.** Costs are estimated at \$912. The surplus of revenues over expenses is to provide adequate funds for upcoming maintenance costs.
- F.** As an efficiency matter, the activities of CFD 2003-04 will be accounted for in Fund 2227. The accounting fund originally established for CFD 2003-04, Fund 2225, can have all budgets reduced to zero.

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

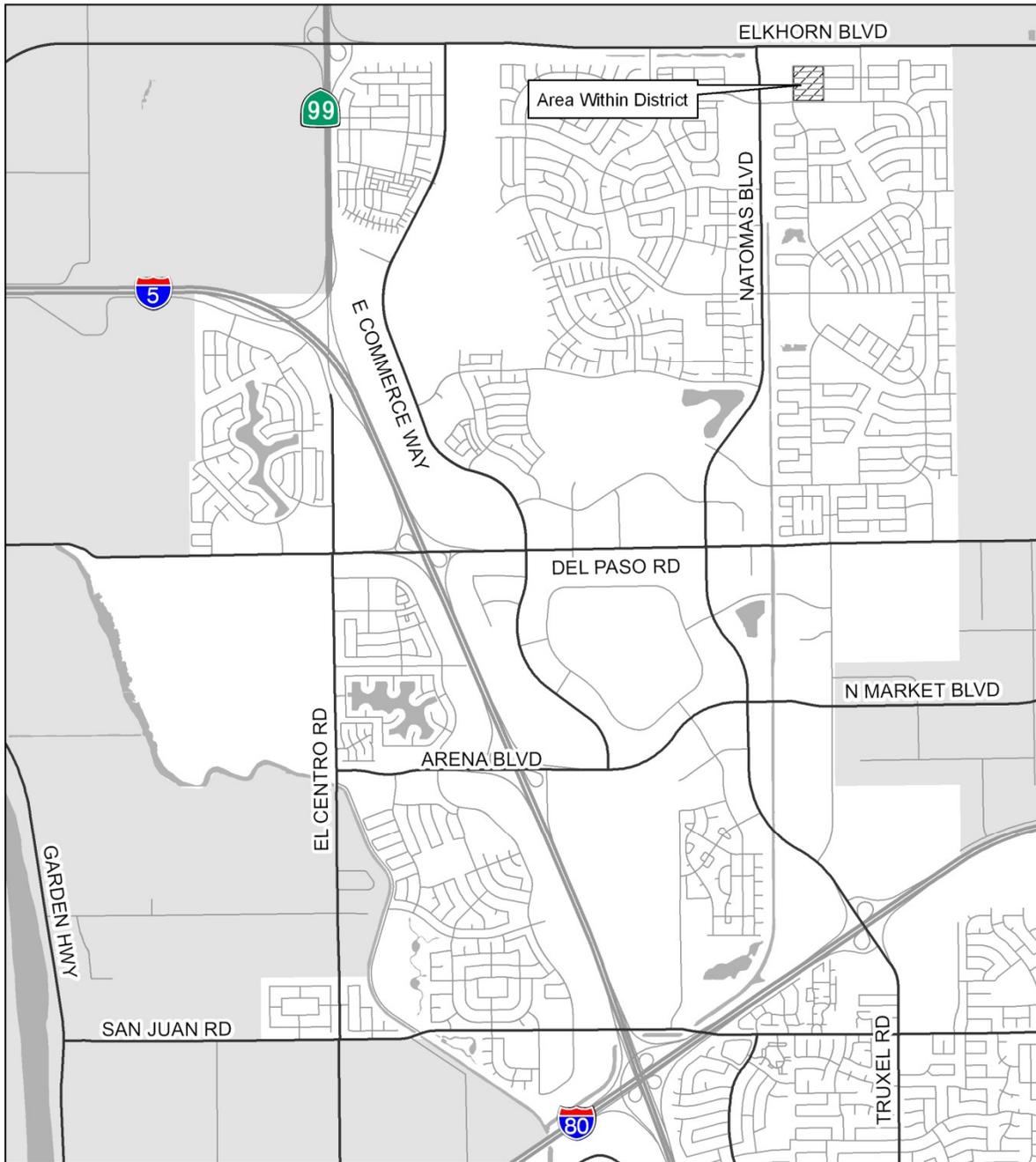
- Section 1. The City Council finds and determines that the background statements A through E are true.
- Section 2. The Finance Director is authorized to establish the revenue and expenditure budgets of CFD 2003-04 in Fund 2227 to \$5,272 and \$912 respectively, and as shown on Exhibit B.
- Section 3. The Finance Director is authorized to amend the revenue and expenditure budgets of Fund 2225 to zero.

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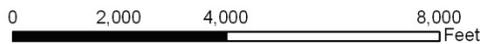
Exhibit A: Location Map -1 Page

Exhibit B: FY2011/12 Budget & Parcel Assessment -1 Page

Neighborhood Alley Maintenance CFD No. 2003-04



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Planning Department
BMueller, 01/09/06



**NEIGHBORHOOD ALLEY MAINTENANCE CFD NO. 2003-04
FY2011/12 BUDGET**

Beginning Fund Balance	18,000
Total Taxed to Property Owners	5,272
Alley Maintenance	0
District Administration Public Improvement Financing	789
Billing and Accounting Accounting	123
Total Expenditures	912
Ending Fund Balance (Contingency)	22,360



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) 2011/12

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 FY2011/12 total \$24,917.
- E.** Costs are estimated at \$12,834. The surplus of revenues over costs is to provide adequate funds for upcoming landscape maintenance.

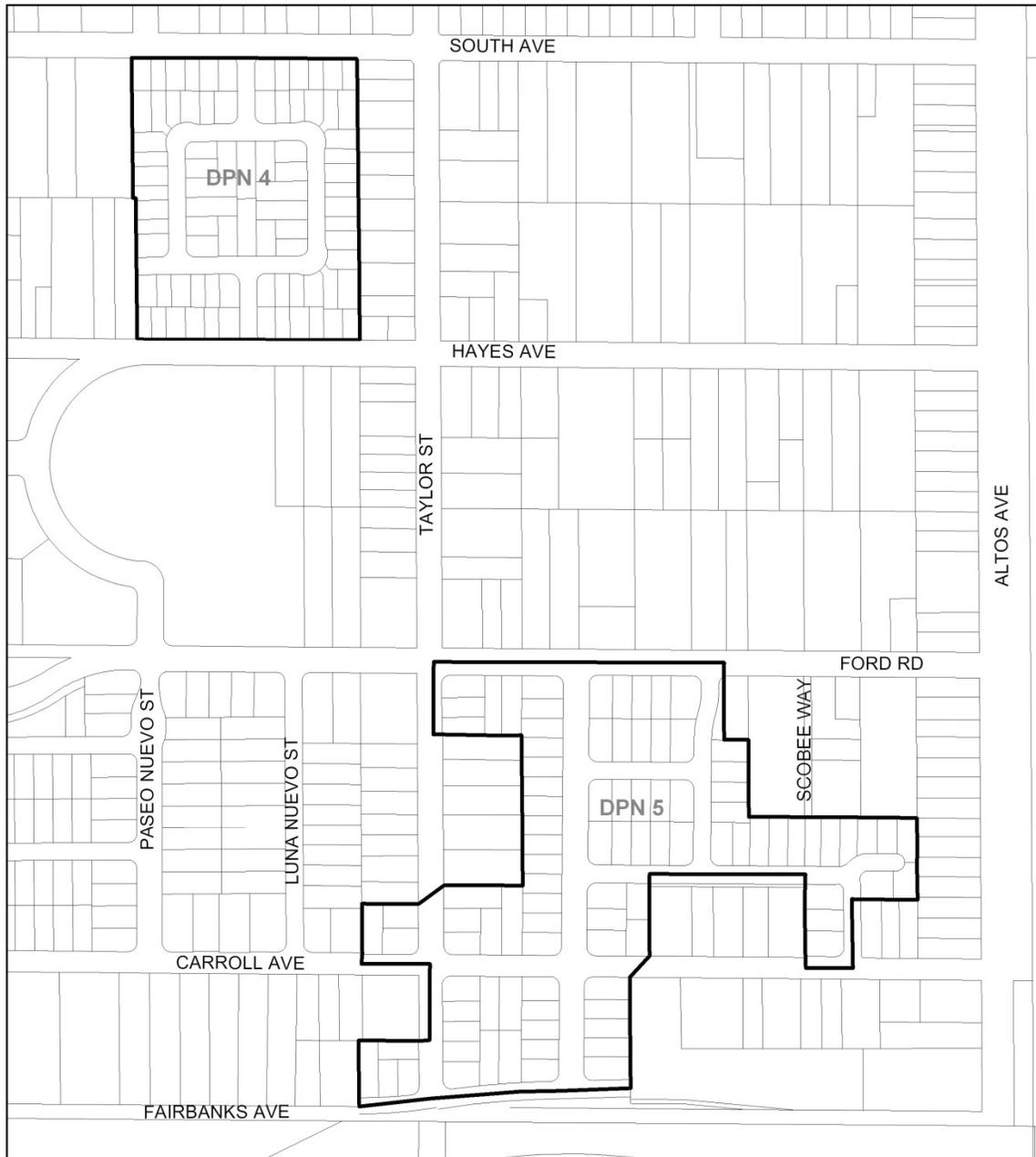
BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:

- 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 \$24,917 and \$12,834 respectively, and as shown on Exhibit B.

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- Exhibit A: Location Map -1 Page
- Exhibit B: FY2011/12 Budget & Parcel Assessment -1 Page

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
FY2011/12 BUDGET**

Beginning Fund Balance	49,893
Total Taxed to Property Owners	24,917
Landscape Maintenance	9,000
District Administration Public Improvement Financing	2,511
Billing and Accounting Accounting	1,323
Total Expenditures	12,834
Ending Fund Balance (Contingency)	61,975



RESOLUTION NO.

Adopted by the Sacramento City Council

ESTABLISHING THE REVENUE AND EXPENDITURE BUDGETS FOR THE REDDING AVENUE CFD No. 2010-04, FUND 2227, FOR FISCAL YEAR (FY) 2011/12

BACKGROUND

- A.** On August 24, 2010, the property owners within the boundaries of the Redding Avenue CFD 2010-04 (Exhibit A) voted to approve the formation of the district;
- B.** CFD 2010-04 formation was approved by the City Council on August 31, 2010;
- C.** Property owners within the boundaries of CFD 2010-04 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 FY2011/12 total \$7,197.
- E.** Costs are estimated at \$4,835. 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:

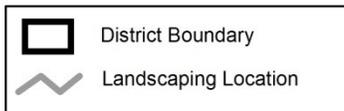
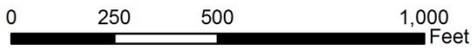
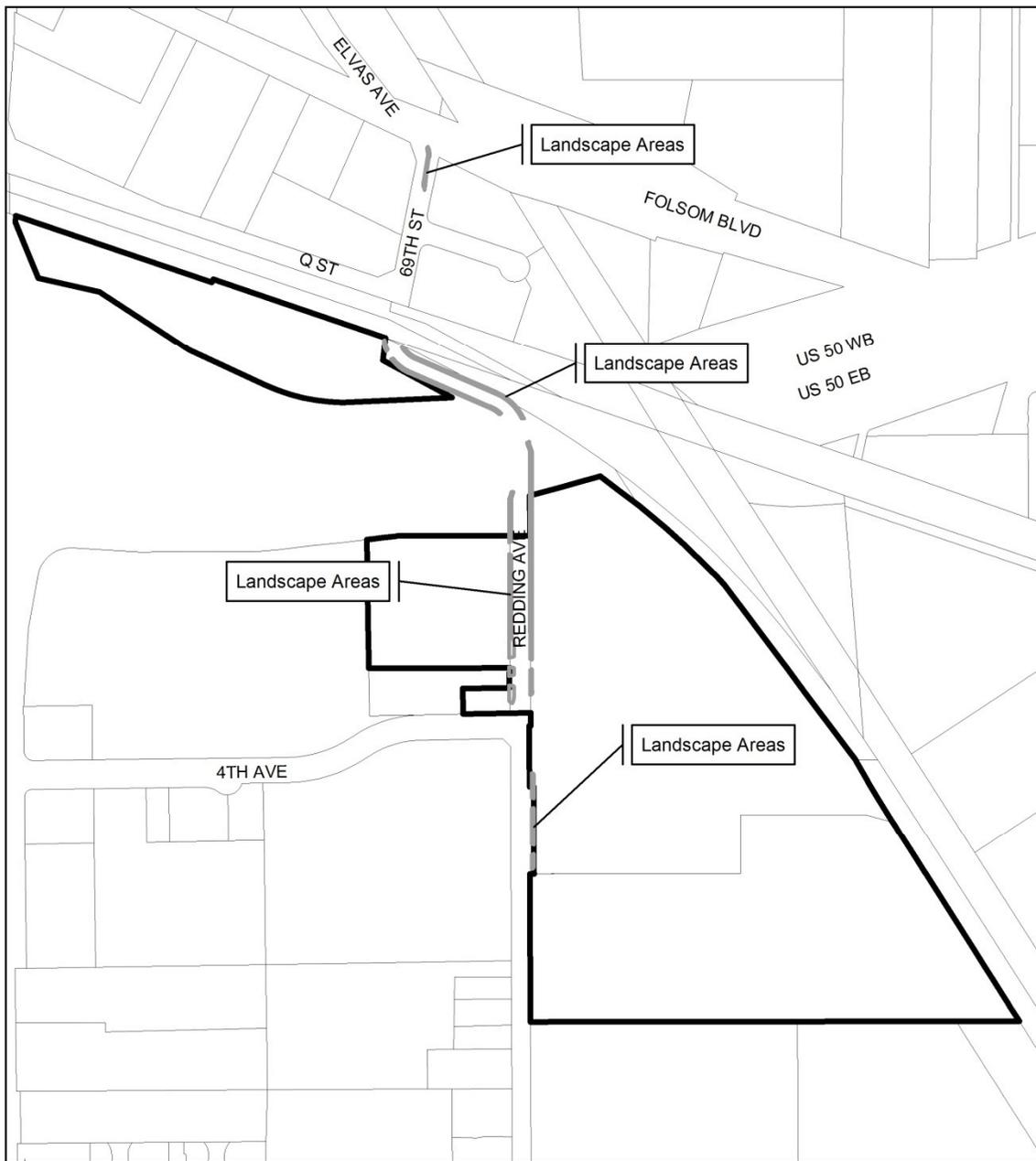
- Section 1. The City Council finds and determines that the background statements A through E are true.
- Section 2. The Finance Director is authorized to amend the revenue and expenditure budgets of CFD 2010-04 to \$7,197 and \$4,835 respectively, and as shown on Exhibit B.

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Exhibit A: Location Map -1 Page

Exhibit B: FY2011/12 Budget & Parcel Assessment -1 Page

Redding Avenue Landscaping CFD No. 2010-04



**REDDING AVENUE CFD No. 2010-04
FY2011/12 BUDGET**

Beginning Fund Balance	0
Total Taxed to Property Owners	7,197
Landscape Maintenance	4,500
District Administration	
Public Improvement Financing	263
Billing and Accounting	
Accounting	72
	Total Expenditures
	4,835
Ending Fund Balance (Contingency)	2,362