****** AMENDED AGENDA ******

CITY OF CITRUS HEIGHTS
CITY COUNCIL
Special and Regular Meetings of Wednesday, July 9, 2025
City Hall Council Chambers 6360 Fountain Square Drive, Citrus Heights, CA
5:00 PM SPECIAL MEETING
6:00 PM REGULAR MEETING

HOW TO PARTICIPATE:

The City of Citrus Heights welcomes your interest and involvement in the City's legislative process. The Council may take up any agenda item at any time, regardless of the order listed. If you wish to address the Council during the meeting, please fill out a Speaker Identification Sheet and give it to the City Clerk. When you are called upon to speak, step forward to the podium and state your name for the record. Normally speakers are limited to five minutes each with 30 minutes being allowed for all comments. Any public comments beyond the initial 30 minutes may be heard at the conclusion of the agenda. The Mayor has the discretion to lengthen or shorted the allotted times. Alternatively, you may submit your comment by 4:00 p.m. on the meeting day by completion of an online Speaker Card at https://www.citrusheights.net/FormCenter/City-Council-Meetings-Speaker-Card-30. Written public comments shall be limited to 250 words or less. Each comment will be read aloud by the City Clerk.

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If you need a disability-related modification or accommodation, to participate in this meeting, please contact the City Clerk's Office 916-725-2448, cityclerk@citrusheights.net, or City Hall 6360 Fountain Square Drive at least 48 hours prior to the meeting. TDD: California Relay Service 7-1-1.

July 9, 2025 City Council AMENDED Agenda Packet

Documents:

07-09-25 SPECIAL AND REGULAR COUNCIL AMENDED AGENDA PACKET.PDF

ITEM 11 Attachment No. 2 - Draft Response To Grand Jury Report

Documents:

ITEM 11, ATTACHMENT NO. 2 - CITRUS HEIGHTS GRAND JURY RESPONSE LETTER.PDF

CALL SPECIAL MEETING TO ORDER

1. Roll Call: Council Members: Middleton, Nelson, Schaefer, Lopez-Taff, Karpinski-Costa

PUBLIC COMMENT

CLOSED SESSION

2. CONFERENCE WITH LEGAL COUNSEL — ANTICIPATED LITIGATION
Initiation of Litigation Pursuant to Government Code 54956.9(d)(4) (1 case)

REPORT OUT OF CLOSED SESSION

ADJOURNMENT

CALL REGULAR MEETING TO ORDER

1. Flag Salute

2. Roll Call: Council Members: Middleton, Nelson, Schaefer, Lopez-Taff, Karpinski-Costa

3. Video Statement

APPROVAL OF AGENDA

PRESENTATIONS

4. Proclamation Of The City Of Citrus Heights Proclaiming July 2025 As "Park And Recreation Month"

4b. Presentation By American Legion Post 637 - Citrus Heights

PUBLIC COMMENT

Members of the public are entitled to address the City Council concerning any item within the City Council's subject matter jurisdiction. Pursuant to the Brown Act, the City Council is prohibited from discussing or acting on any item raised during "Public Comment" not appearing on the posted agenda.

COMMENTS BY COUNCIL MEMBERS AND REGIONAL BOARD UPDATES

CONSENT CALENDAR

It is recommended that all consent items be acted on simultaneously unless separate discussion and/or action are requested by a Council Member.

5. SUBJECT: Approval Of Minutes
RECOMMENDATION: Approve the Minutes of the Meeting of June 25, 2025

6. SUBJECT: Review The Sacramento Stormwater Quality Partnership Program And Authorize Fiscal Year 2025/2026 Expenditures
STAFF REPORT: R. Cave / L. Blomquist / D. Kehrer
RECOMMENDATION: Adopt Resolution No. 2025-___ A Resolution of the City Council of the City of Citrus Heights, California, Authorizing the City Manager or Designee to Expend Stormwater Funds for the City of Citrus Heights' Shared Cost of Joint Implemented Municipal Separate Storm Sewer System Requirements with the Sacramento Stormwater Quality Partnership

PUBLIC HEARINGS

7. SUBJECT: Landscape Maintenance Assessment District 97-01 (Zones 1, 2, 3 & 4) –

Levy Of Fiscal Year 2025/2026 Assessments

STAFF REPORT: R. Cave / L. Blomquist

RECOMMENDATION: Staff recommends the following:

a. Convene the public hearing for the district regarding the proposed annual assessment for Fiscal Year 2025/2026; and

b. Adopt Resolution No. 2025-___ A Resolution of the City Council of the City of Citrus Heights, California, to Confirm the Diagram and Assessment and to Levy Fiscal Year 2025/2026 Assessments for Landscape Maintenance Assessment District No. 97-01 (Zones 1, 2, 3 & 4)

8. SUBJECT: Landscape Maintenance Assessment Districts 98-01, 98-02 And 03-01 – Levy Of Fiscal Year 2025/2026 Assessments

STAFF REPORT: R. Cave / L. Blomquist

RECOMMENDATION: Staff recommends the following:

a. Convene the public hearing for the district regarding the proposed annual assessment for Fiscal Year 2025/2026; and

b. Adopt Resolution No. 2025-___ A Resolution of the City Council of the City of Citrus Heights, California, to Confirm the Diagram and Assessment and to Levy Fiscal Year 2025/2026 Assessments for Landscape Maintenance Assessment District No. 98-01 (Stock Village Units Nos. 1 and 2)

c. Adopt Resolution No. 2025-___ A Resolution of the City Council of the City of Citrus Heights, California, to Confirm the Diagram and Assessment and to Levy Fiscal Year 2025/2026 Assessments for Landscape Maintenance Assessment District No. 98-02 (Zone 1: Sorenson Ranch, Zone 2: Autumnwood, Zone 3: Mariposa Creek and Zone 4: Wyatt Ranch)

d. Adopt Resolution No. 2025-___ A Resolution of the City Council of the City of Citrus Heights, California, to Confirm the Diagram and Assessment and to Levy Fiscal Year 2025/2026 Assessments for Landscape Maintenance Assessment District No. 03-01 (Stock Ranch Zones 1: Stock Ranch North, Zone 2: Stock Ranch South and Zone 3: Mitchell Farms)

9. SUBJECT: Citrus Heights Lighting Assessment District – Levy Of Fiscal Year 2025/2026 Annual Assessments

STAFF REPORT: R. Cave / L. Blomquist

RECOMMENDATION: Staff recommends the following:

a. Convene a public hearing for the District regarding the proposed annual assessment for Fiscal Year 2025/2026; and

b. Adopt Resolution No. 2025-___ A Resolution of the City Council of the City of Citrus Heights, California, to Confirm the Diagram and Assessment and to Levy Fiscal Year 2025/2026 Assessments for the Citrus Heights Lighting Assessment District

10. SUBJECT: Resolution Confirming Report Of Delinquent Solid Waste Charges And Ordering Collection Of Delinquencies On The Property Tax Roll

STAFF REPORT: R. Cave / M. Poole

RECOMMENDATION: Staff recommends the following:

a. Conduct a Public Hearing on the Report of Delinquent Solid Waste Charges; and

b. Adopt Resolution No. 2025-___ A Resolution of the City Council of Citrus Heights, California, Confirming a Report of Delinquent Solid Waste Charges and Ordering Collection of Delinquencies on the Property Tax Roll

REGULAR CALENDAR

11. SUBJECT: Approval To Submit A Letter Response To The Sacramento Grand Jury Report – No Equal Justice For Victims Of Elder Financial Abuse

STAFF REPORT: R. Jones / A. Van

RECOMMENDATION: Staff is requesting the City Council's feedback and approval to transmit a response to the recent Sacramento Grand Jury report entitled No Equal Justice for Victims of Elder Financial Abuse.

DEPARTMENT REPORTS

CITY MANAGER ITEMS

ITEMS REQUESTED BY COUNCIL MEMBERS / FUTURE AGENDA ITEMS

ADJOURNMENT

Dr. Jayna Karpinski-Costa , *Mayor*
MariJane Lopez-Taff, *Vice Mayor*
Porsche Middleton, *Council Member*
Kelsey Nelson, *Council Member*
Tim Schaefer, *Council Member*

**** AMENDED AGENDA ****

CITY OF CITRUS HEIGHTS
CITY COUNCIL
Special and Regular Meetings of Wednesday, July 9, 2025
City Hall Council Chambers, 6360 Fountain Square Dr., Citrus Heights, CA
Special Meeting 5:00 p.m.
Regular Meeting 6:00 p.m.

HOW TO PARTICIPATE:

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The City provides three ways to watch a City Council meeting.

IN PERSON	ONLINE	ON TELEVISION
		
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July 3, 2025

Amy Van, City Clerk

SPECIAL CITY COUNCIL MEETING
5:00 PM

CALL SPECIAL MEETING TO ORDER

1. Roll Call: Council Members: Middleton, Nelson, Schaefer, Lopez-Taff, Karpinski-Costa

PUBLIC COMMENT

CLOSED SESSION

2. CONFERENCE WITH LEGAL COUNSEL — ANTICIPATED LITIGATION
Initiation of Litigation Pursuant to Government Code 54956.9(d)(4) (1 case)

REPORT OUT OF CLOSED SESSION

ADJOURNMENT

REGULAR CITY COUNCIL MEETING
6:00 PM

CALL REGULAR MEETING TO ORDER

1. Flag Salute

2. Roll Call: Council Members: Middleton, Nelson, Schaefer, Lopez-Taff, Karpinski-Costa

3. Video Statement

APPROVAL OF AGENDA

PRESENTATIONS

4. Proclamation of the City of Citrus Heights Proclaiming July 2025 as “Park and Recreation Month”

4b. Presentation by American Legion Post 637 – Citrus Heights

PUBLIC COMMENT
Members of the public are entitled to address the City Council concerning any item within the City Council’s subject matter jurisdiction. Pursuant to the Brown Act, the City Council is prohibited from discussing or acting on any item raised during “Public Comment” not appearing on the posted agenda.

COMMENTS BY COUNCIL MEMBERS AND REGIONAL BOARD UPDATES

CONSENT CALENDAR (Estimated Start Time 6:40 p.m.)
It is recommended that all consent items be acted on simultaneously unless separate discussion and/or action are requested by a Council Member.

5. **SUBJECT:** Approval of Minutes
RECOMMENDATION: Approve the Minutes of the Meeting of June 25, 2025

6. **SUBJECT:** Review the Sacramento Stormwater Quality Partnership Program and Authorize Fiscal Year 2025/2026 Expenditures
STAFF REPORT: R. Cave / L. Blomquist / D. Kehrer
RECOMMENDATION: Adopt Resolution No. 2025-___ A Resolution of the City Council of the City of Citrus Heights, California, Authorizing the City Manager or Designee to Expend Stormwater Funds for the City of Citrus Heights' Shared Cost of Joint Implemented Municipal Separate Storm Sewer System Requirements with the Sacramento Stormwater Quality Partnership

PUBLIC HEARING (Estimated Start Time 6:45 p.m.)

7. **SUBJECT:** Landscape Maintenance Assessment District 97-01 (Zones 1, 2, 3 & 4) – Levy of Fiscal Year 2025/2026 Assessments
STAFF REPORT: R. Cave / L. Blomquist
RECOMMENDATION: Staff recommends the following:

   a. Convene the public hearing for the district regarding the proposed annual assessment for Fiscal Year 2025/2026; and

   b. Adopt Resolution No. 2025-___ A Resolution of the City Council of the City of Citrus Heights, California, to Confirm the Diagram and Assessment and to Levy Fiscal Year 2025/2026 Assessments for Landscape Maintenance Assessment District No. 97-01 (Zones 1, 2, 3 & 4)

8. **SUBJECT:** Landscape Maintenance Assessment Districts 98-01, 98-02 and 03-01 – Levy of Fiscal Year 2025/2026 Assessments
STAFF REPORT: R. Cave / L. Blomquist
RECOMMENDATION: Staff recommends the following:

   a. Convene the public hearing for the district regarding the proposed annual assessment for Fiscal Year 2025/2026; and

   b. Adopt Resolution No. 2025-___ A Resolution of the City Council of the City of Citrus Heights, California, to Confirm the Diagram and Assessment and to Levy Fiscal Year 2025/2026 Assessments for Landscape Maintenance Assessment District No. 98-01 (Stock Village Units Nos. 1 and 2)

   c. Adopt Resolution No. 2025-___ A Resolution of the City Council of the City of Citrus Heights, California, to Confirm the Diagram and Assessment and to Levy Fiscal Year 2025/2026 Assessments for Landscape Maintenance Assessment District No. 98-02 (Zone 1: Sorenson Ranch, Zone 2: Autumnwood, Zone 3: Mariposa Creek and Zone 4: Wyatt Ranch)

d. Adopt Resolution No. 2025-___ A Resolution of the City Council of the City of Citrus Heights, California, to Confirm the Diagram and Assessment and to Levy Fiscal Year 2025/2026 Assessments for Landscape Maintenance Assessment District No. 03-01 (Stock Ranch Zones 1: Stock Ranch North, Zone 2: Stock Ranch South and Zone 3: Mitchell Farms)

9. **SUBJECT:** Citrus Heights Lighting Assessment District – Levy of Fiscal Year 2025/2026 Annual Assessments
STAFF REPORT: R. Cave / L. Blomquist
RECOMMENDATION: Staff recommends the following:

a. Convene a public hearing for the District regarding the proposed annual assessment for Fiscal Year 2025/2026; and

b. Adopt Resolution No. 2025-___ A Resolution of the City Council of the City of Citrus Heights, California, to Confirm the Diagram and Assessment and to Levy Fiscal Year 2025/2026 Assessments for the Citrus Heights Lighting Assessment District

10. **SUBJECT:** Resolution Confirming Report of Delinquent Solid Waste Charges and Ordering Collection of Delinquencies on the Property Tax Roll
STAFF REPORT: R. Cave / M. Poole
RECOMMENDATION: Staff recommends the following:

a. Conduct a Public Hearing on the Report of Delinquent Solid Waste Charges; and

b. Adopt Resolution No. 2025-___ A Resolution of the City Council of Citrus Heights, California, Confirming a Report of Delinquent Solid Waste Charges and Ordering Collection of Delinquencies on the Property Tax Roll

REGULAR CALENDAR (Estimated Start Time 7:20 p.m.)

11. **SUBJECT:** Approval to Submit a Letter Response to the Sacramento Grand Jury Report – *No Equal Justice for Victims of Elder Financial Abuse*
STAFF REPORT: R. Jones / A. Van
RECOMMENDATION: Staff is requesting the City Council's feedback and approval to transmit a response to the recent Sacramento Grand Jury report entitled *No Equal Justice for Victims of Elder Financial Abuse*.

DEPARTMENT REPORTS

CITY MANAGER ITEMS

ITEMS REQUESTED BY COUNCIL MEMBERS / FUTURE AGENDA ITEMS

ADJOURNMENT

CITY OF CITRUS HEIGHTS
CITY COUNCIL
MINUTES
Regular Meeting of Wednesday, June 25, 2025
City Hall Council Chambers
6360 Fountain Square Dr., Citrus Heights, CA

CALL REGULAR MEETING TO ORDER

The regular meeting was called to order at 6:00 p.m. by Mayor Karpinski-Costa.

1. The Flag Salute was led by Council Member Schaefer.

2. Roll Call:

Council Members present:	Middleton, Nelson, Schaefer, Lopez-Taff, Karpinski-Costa
Council Members absent:	None
Staff Members present:	Bermudez, Blomquist, Brown, Cave, Drexel, Feeney, Kempenaar, Poole, Van, Wells and department directors.

3. The video statement was read by City Clerk Van.

APPROVAL OF AGENDA

ACTION: On a motion by Council Member Schaefer, seconded by Council Member Nelson, the City Council approved the agenda.

AYES:	Middleton, Nelson, Schaefer, Lopez-Taff, Karpinski-Costa
NOES:	None
ABSENT:	None

PRESENTATIONS

4. Presentation by the Citrus Heights Police Department on the Illegal Fireworks Enforcement Plan

Commander Wells provided a presentation outlining the Police Department's strategy related to illegal fireworks. He stated that the goals are to protect the community and make sure everyone enjoys the holiday; however, he reported that July 3 and 4 are historically the busiest days of the year for the department. He reviewed recent amendments to the Citrus Heights Municipal Code associated with illegal fireworks, including increased fines, the ability to cite on a per device basis and modifications to the social host Ordinance. He discussed the community outreach efforts undertaken; how residents can report illegal fireworks online; and how Unmanned Aerial Systems (drones) will be utilized in locating illegal fireworks activity. City Council comments and questions followed.

PUBLIC COMMENT

Kathy Morris, speaking as a resident and not on behalf of REACH (Residents' Empowerment Association of Citrus Heights) or any neighborhood, addressed the City Council regarding Neighborhood Areas funding allocations. She requested the issue be reconsidered with transparency and with the neighborhoods and REACH involved in the discussions.

David B. Shelton reviewed recent updates to the Citrus Heights Municipal Code in Ordinance 2025-001 – Fireworks. He conveyed his opinion that residents should call Code Enforcement instead of reporting illegal fireworks on SeeClickFix.com because Code Enforcement is effective at gathering information, and going through that division may help avoid conflict between neighbors.

COMMENTS BY COUNCIL MEMBERS AND REGIONAL BOARD UPDATES

Council Member Middleton reported on attending a Sacramento Metropolitan Fire District/City Council 2x2 meeting on June 25 with the Vice Mayor, where members discussed fireworks, a reduction in homeless services calls, and replacement of aging infrastructure. She attended a Sacramento Metropolitan Cable Television Commission meeting where budget adjustments due to declining franchise revenue were discussed. She volunteered to sit on the Metro Cable Ad Hoc Committee dedicated to addressing budget priorities.

Mayor Karpinski-Costa praised Council Member Middleton for joining the Metro Cable subcommittee. She commented on receiving notification of Sac Metro Fire's fee increases, but it did not include a list of what the fees are. She inquired whether copies of the fee schedule could be obtained, and City Manager Feeney ensured that it will be distributed to the City Council.

Council Member Nelson reported on attending a Sacramento Transportation Authority meeting where members received a presentation on the Vehicle Miles Traveled (VMT) requirements under the California Environmental Quality Act (CEQA). She will meet with General Services Director Cave to further discuss the subject. She noted that she will miss the Stars and Stripes event due to travel, but wished everyone a happy 4th of July.

Council Member Schaefer reported on attending an off-site Sacramento Area Council of Governments meeting which included a tour of Arden-Arcade. Members discussed the Arden-Arcade movement to incorporate and the road paving/resurfacing issues facing Sacramento County. They also toured the new Stay Safe temporary housing facility, which can accommodate 350 unhoused individuals. He participated in a Sunrise MarketPlace meeting where the members discussed having a local event, such as a business expo. He visited the remaining businesses at the Sunrise Mall and spoke with some of the business owners. He attended the Citrus Heights Chamber of Commerce luncheon and a SACOG Megaregion Working Group meeting. He commented briefly on the Neighborhood Area funding.

Vice Mayor Lopez-Taff's report covered a longer period due to her absence from the June 11 City Council Meeting. She attended the City Scoop event on June 4 and a community closet event at Mariposa Elementary School, which was partially funded through a City grant. She attended the Metro Fire 2x2 meeting. She participated in a Citrus Heights Chamber Board meeting that included a tour of Republic Services' organics transfer station.

Council Member Schaefer took a moment to recognize Communications Officer Brown on completing the Emergency Communications Academy.

Mayor Karpinski-Costa reported on hosting two Mondays with the Mayor. She noted that Council Member Schaefer will fill in for her on June 30. She attended a meeting of the Sacramento-Yolo Mosquito & Vector Control Board.

CONSENT CALENDAR

5. Pulled for a separate vote.

6. **SUBJECT:** On-Call Traffic Signal and Streetlight Maintenance Services Agreement, Project No. 25-01 – Award of Contract
STAFF REPORT: R. Cave / L. Blomquist / M. Poole
RECOMMENDATION: Adopt Resolution No. 2025-044, A Resolution of the City Council of the City of Citrus Heights, California, Authorizing the City Manager to Execute an Agreement with Bear Electrical Solutions, LLC, for the On-Call Traffic Signal and Streetlight Maintenance Services Agreement 2025-2028

7. **SUBJECT:** On-Call Sign Maintenance Services 2025-2030, Project No. 25-09 – Award of Contract
STAFF REPORT: R. Cave / M. Poole
RECOMMENDATION: Adopt Resolution No. 2025-045, A Resolution of the City Council of the City of Citrus Heights, California, Authorizing the City Manager to Execute an Agreement with McGuire Pacific Constructors for the On-Call Sign Maintenance Services contract 2025-2030

8. **SUBJECT:** Initiate Proceedings for Fiscal Year 2025/2026 Annual Update for Landscape Maintenance Assessment District 97-01 (Zones 1, 2, 3, & 4)
STAFF REPORT: R. Cave / L. Blomquist
RECOMMENDATION: Staff recommends the City Council adopt the following resolutions in the order listed:

   a. Resolution No. 2025-046 , A Resolution of the City Council of the City of Citrus Heights, California, to Initiate Proceedings Pursuant to the Landscaping and Lighting Act of 1972 for Landscape Maintenance Assessment District No. 97-01 (Zones 1, 2, 3, & 4); and

   b. Resolution No. 2025-047, A Resolution of Intention of the City Council of the City of Citrus Heights, California, to Levy and Collect Assessments for Fiscal Year 2025/2026 for Landscape Maintenance Assessment District No. 97-01 (Zones 1, 2, 3, and 4).

9. **SUBJECT:** Initiate Proceedings for Fiscal Year 2025/2026 Annual Update Landscape Maintenance Assessment Districts 98-01, 98-02 (Zones 1, 2, 3 & 4) and 03-01 (Zones 1, 2 & 3)
STAFF REPORT: R. Cave / L. Blomquist
RECOMMENDATION: Staff recommends the City Council adopt the following resolutions in the order listed:

   a. Adopt Resolution No. 2025-048, A Resolution of the City Council of the City of Citrus Heights, California, to Initiate Proceedings Pursuant to the Landscaping and Lighting Act of 1972 for Landscape Maintenance Assessment District No. 98-01; and

   b. Adopt Resolution No. 2025-049, A Resolution of the City Council of the City of Citrus Heights, California, to Initiate Proceedings Pursuant to the Landscaping and Lighting Act of 1972 for Landscape Maintenance Assessment District No. 98-02, Zones 1, 2, 3 and 4; and

c. Adopt Resolution No. 2025-050, A Resolution of the City Council of the City of Citrus Heights, California, to Initiate Proceedings Pursuant to the Landscaping and Lighting Act of 1972 for Landscape Maintenance Assessment District No. 03-01, Zones 1, 2 and 3; and

d. Adopt Resolution No. 2025-051, A Resolution of Intention of the City Council of the City of Citrus Heights, California, to Levy and Collect Assessments for Fiscal Year 2025/2026 for Landscape Maintenance Assessment District No. 98-01; and

e. Adopt Resolution No. 2025-052, A Resolution of Intention of the City Council of the City of Citrus Heights, California, to Levy and Collect Assessments for Fiscal Year 2025/2026 for Landscape Maintenance Assessment District No. 98-02, Zones 1, 2, 3 and 4; and

f. Adopt Resolution No. 2025-053, A Resolution of Intention of the City Council of the City of Citrus Heights, California, to Levy and Collect Assessments for Fiscal Year 2025/2026 for Landscape Maintenance Assessment District No. 03-01, Zones 1, 2 and 3.

10. **SUBJECT:** Citrus Heights Lighting Assessment District – Initiate Proceedings for Fiscal Year 2025/2026 Annual Update
STAFF REPORT: R. Cave / L. Blomquist
RECOMMENDATION: Staff recommends the City Council adopt the following resolutions in the order listed:

    a. Adopt Resolution No. 2025-054, A Resolution of the City Council of the City of Citrus Heights, California, to Initiate Proceedings Pursuant to the Landscaping and Lighting Act of 1972 for the Citrus Heights Lighting District; and

    b. Adopt Resolution No. 2025-055, A Resolution of Intention of the City Council of the City of Citrus Heights, California, to Levy and Collect Assessments for Fiscal Year 2025/2026 for the Citrus Heights Lighting District.

11. **SUBJECT:** Arcade-Cripple Creek Trail – Mariposa Extension Award of Contract for Professional Services to Kimley-Horn and Associates, Inc. – General Services Project 23-01
STAFF REPORT: R. Cave / L. Blomquist / N. Deen
RECOMMENDATION: Adopt Resolution No. 2025-056, A Resolution of the City Council of the City of Citrus Heights, California, Authorizing the City Manager to Execute a Professional Services Agreement with Kimley-Horn and Associates, Inc. for the Arcade-Cripple Creek Trail – Mariposa Extension Project

12. **SUBJECT:** Capital Replacement Fund – Fleet Acquisitions
STAFF REPORT: R. Cave / B. Panell
RECOMMENDATION: Adopt Resolution No. 2025-057, A Resolution of the City Council of the City of Citrus Heights, California, Authorizing the City Manager to Expend Capital Replacement Funds for Fleet Replacement Needs

Prior to action being taken, Vice Mayor Lopez-Taff pulled Item 5 for a separate vote. Mayor Karpinski-Costa asked questions on Item 11 and City Engineer Blomquist responded.

ACTION: On a motion by Council Member Schaefer, seconded by Council Member Nelson, the City Council adopted Consent Calendar Items 6, 7, 8, 9, 10, 11 and 12.

AYES: Middleton, Nelson, Schaefer, Lopez-Taff, Karpinski-Costa
NOES: None
ABSENT: None

CONSENT CALENDAR ITEMS PULLED FOR SEPARATE VOTE

5. **SUBJECT:** Approval of Minutes
RECOMMENDATION: Approve the Minutes of the Meeting of June 11, 2025

ACTION: On a motion by Council Member Middleton, seconded by Council Member Nelson, the City Council adopted Consent Calendar Item 5, approval of the Minutes of the Meeting of June 11, 2025.

City Clerk Van conducted a Roll Call Vote.

AYES: Middleton, Nelson, Schaefer, Karpinski-Costa
NOES: None
ABSTAIN: Lopez-Taff
ABSENT: None

CITY COUNCIL WORKSHOP

13. **SUBJECT:** Gateway Activation Project (GAP) Update and Direction
STAFF REPORT: C. Kempenaar / R. Cave / L. Blomquist / A. Bermudez / M. Brown
RECOMMENDATION: Staff recommends the City Council receive an update on the Gateway Activation Project and provide direction to begin the project's environmental review and preliminary engineering.

Community Development Director Kempenaar provided a presentation on the project, which aims to look at trail connection and a gateway to the northeastern corner of Citrus Heights. He noted that the GAP presentation addresses one of the 2025 City Council Strategic Objectives. He provided an overview of the following:

- The project objectives of trail connectivity, roadway enhancements and leveraging partnerships
- The project challenges, including right-of-way constraints and significant traffic along Old Auburn Road
- The existing traffic and travel characteristics

Staff provided roundabout and pedestrian hybrid beacon (signal) options for the Argo Drive Crossing and Wachtel/Oakwood Hills Circle. Options included combinations of roundabouts, signals and stop signs. City Engineer Blomquist discussed the roadway intersections. Communications Officer Brown reviewed the community outreach on the project that has been conducted to date, as well as the community survey results. The public's priorities include improving safety, trail connections and slowing traffic.

Staff recommended the following:

- Roundabout – Argo Drive
- Trail Crossing at Argo Drive
- Roundabout – Wachtel Way
- Roundabout – Oakwood Hills Circle

Public Comment

David B. Shelton, having been a Civil/Traffic Engineer, commented on what can cause confusion for drivers in roundabouts.

The City Council favored staff's recommendation (3 Roundabouts) and directed staff to begin environmental review for the project.

Mayor Karpinski-Costa took a moment to recognize Luke, a Boy Scout in the audience from Troop 144 in Orangevale. Luke addressed the Council and discussed his project for earning the Communication Merit Badge.

Mayor Karpinski-Costa also recognized Director Cave for her responsive, prompt and thorough customer service and communication.

DEPARTMENT REPORTS

None.

CITY MANAGER ITEMS

City Manager Feeney provided a presentation. He attended the Police Department's Oath of Office Ceremony on June 25. He reported on the Citrus Heights Police Department's participation in the Law Enforcement Torch Run, which supports Special Olympics athletes and their families. He provided details on the Stars and Stripes Celebration and encouraged the community to attend.

ITEMS REQUESTED BY COUNCIL MEMBERS / FUTURE AGENDA ITEMS

None.

ADJOURNMENT

Mayor Karpinski-Costa adjourned the regular meeting at 7:33 p.m.

Respectfully submitted,

_____

Amy Van, City Clerk

CITY OF CITRUS HEIGHTS

CITY COUNCIL STAFF REPORT MEMORANDUM

DATE: July 9, 2025

TO: Mayor and City Council Members
Ashley J. Feeney, City Manager

FROM: Regina Cave, General Services Director
Leslie Blomquist, City Engineer
Daniel Kehrer, Senior Civil Engineer

SUBJECT: **Review the Sacramento Stormwater Quality Partnership Program and Authorize Fiscal Year 2025/2026 Expenditures**

Summary and Recommendation

The Sacramento Stormwater Quality Partnership (SSQP) oversees and manages implementation of regional stormwater related activities including monitoring target pollutant programs, regional public outreach, regional commercial/industrial program, new development, and program management.

In 2012, the City entered into a Memorandum of Understanding (MOU) with the other partnership agencies in the Sacramento Region regarding administrative responsibilities and apportionment of costs regarding the region's National Pollutant Discharge Elimination System (NPDES) permit specifying that the City of Citrus Heights is responsible for 5.9% of the annual costs associated with this partnership.

Staff recommends the City Council adopt the following resolution:

1. Resolution 2025-_____, a Resolution of the City Council of the City of Citrus Heights, California, authorizing the City Manager or designee to expend stormwater funds for the City of Citrus Heights' shared cost of joint implemented Municipal Separate Storm Sewer System requirements with the Sacramento Stormwater Quality Partnership.

City Council Strategic Goal/Objective

This staff report aligns with the following Citrus Heights City Council Strategic Plan Goal:

Goal: Maintain Public Infrastructure and Enhance All Modes of Transportation.

Fiscal Impact

The FY 2025/2026 Stormwater Utility Fund (Fund 209) budget includes funding in the amount of $74,842.00 for the proposed service agreement.

Background and Analysis

The City of Citrus Heights has a Municipal Separate Storm Sewer System (MS4) permit from the Regional Water Quality Control Board (RWQCB) and is one of seven agencies grouped together in Sacramento County. Citrus Heights shares the same requirements in the permit as all partnership agencies, though the requirements can be split into two basic categories - individual and joint compliance activities. The SSQP was established to coordinate the joint compliance activities.

In 2012, the City entered into an MOU with the SSQP regarding administrative responsibilities and cost apportionment. The cost apportionment is based on the relative population of each agency, and for the City of Citrus Heights the apportionment is currently 5.9%.

The compliance activities provided by the SSQP include the following:

- Monitoring and Target Pollutant Program
  Stormwater monitoring and regulatory support services, Delta Regional Monitoring Program, and technical expertise on stormwater policy and regulations.
- Regional Public Outreach Program
  General and community based outreach.
- Regional Commercial/Industrial Program and New Development
  Design manual and updates to be used for construction documents and post-construction water quality compliance.
- Program Management
  Administer and manage the Partnership's Regional Stormwater Quality Program to ensure continued compliance with the MS4 General Permit.

The total anticipated cost for participation in the partnership for FY 2025/2026 is $74,842.00 (City's 5.9% share of total costs). A summary of the City's FY 2025/2026 contributions is included as Exhibit A.

Attachments

1. Resolution No. 2025-____, a Resolution of the City Council of the City of Citrus Heights, California, authorizing the City Manager or designee to expend stormwater funds for the City of Citrus Heights' shared cost of joint implemented Municipal Separate Storm Sewer System requirements with the Sacramento Stormwater Quality Partnership
2. Exhibit A – SSQP - Summary of Joint Permittee Costs, draft FY 2025/2026 Budget

RESOLUTION NO. 2025- ___

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CITRUS HEIGHTS, CALIFORNIA, AUTHORIZING THE CITY MANAGER OR DESIGNEE TO EXPEND STORMWATER FUNDS FOR THE CITY OF CITRUS HEIGHTS' SHARED COST OF JOINT IMPLEMENTED MUNICIPAL SEPARATE STORM SEWER SYSTEM REQUIREMENTS WITH THE SACRAMENTO STORMWATER QUALITY PARTNERSHIP

WHEREAS, the City has a stormwater system within its limits; and

WHEREAS, the stormwater system is comprised of man-made features (Municipal Separate Storm Sewer System, MS4) as well as naturally occurring creeks and channels, including waters of the United States (WOTUS); and

WHEREAS, the federal Clean Water Act (CWA) establishes the basic structure for regulating discharges of pollutants into the WOTUS and regulating quality standards for surface waters; and

WHEREAS, under the CWA, Environmental Protection Agency (EPA) has implemented pollution control including National Pollutant Discharge Elimination System (NPDES); and

WHEREAS, NPDES Program has been delegated to the State of California for implementation through the State Water Resources Control Board (State Water Board) and the nine Regional Water Quality Control Boards (Regional Water Boards), collectively Water Boards; and

WHEREAS, the California Regional Water Quality Control Board, Central Valley Region ("CVRWQCB") has been charged by the State Water Board with the responsibility to issue NPDES permits within the Central Valley Region; and

WHEREAS, the City of Citrus Heights is situated within the Central Valley Region; and

WHEREAS, the CVRWQCB has developed a single Region-wide MS4 Permit (Order) that promotes greater watershed/drainage shed coordination, water quality measure protections, and program implementation efficiencies; and

WHEREAS, on June 23, 2016 the Regional Water Board issued an NPDES MS4 permit, NPDES No. CAS085324, Order No. R5-2016-0040, (Permit) for the County of Sacramento and the cities of Citrus Heights, Elk Grove, Folsom, Galt, Rancho Cordova and Sacramento (collectively the "Permittees" and individually the "Permittee"); and

WHEREAS, the Permit requires the Permittees to monitor stormwater discharges and implement multiple programs to reduce the level of pollutants discharged into receiving waters; and

WHEREAS, the Permittees have previously entered into an MOU to establish administrative responsibilities and apportionment of costs related to shared activities associated with Permit implementation; and

WHEREAS, the MOU includes the responsibility for the timely payment of all monetary obligations by each Permittee for joint activities; and

WHEREAS, the attached Sacramento Stormwater Quality Partnership Summary of Joint Permittee Costs Draft FY 2025/2026 Budget has been submitted as an estimate of costs related to joint implemented MS4 requirements.

NOW THEREFORE BE IT RESOLVED AND ORDERED that the City Council of the City of Citrus Heights does hereby authorize the City Manager, or a designee, to expend stormwater funds for the City of Citrus Heights' shared cost of joint implemented Municipal Separate Storm Sewer System requirements with the Sacramento Stormwater Quality Partnership.

The City Clerk shall certify the passage and adoption of this Resolution and enter it into the book of original resolutions.

PASSED AND ADOPTED by the City Council of the City of Citrus Heights, California, this 9th day of July 2025 by the following vote, to wit:

AYES: Council Members:
NOES: Council Members:
ABSTAIN: Council Members:
ABSENT: Council Members:

_____
Dr. Jayna Karpinski-Costa, Mayor

ATTEST:

_____
Amy Van, City Clerk

Exhibit

A. Sacramento Stormwater Quality Partnership Summary of Joint Permittee Costs Draft FY 2025/2026 Budget

Sacramento Stormwater Quality Partnership
Summary of Joint Permittee Costs
FY 2025/2026 BUDGET

Updated: June 11, 2025

Program Element/Activity	Lead Agency	Consultant	Cost-Share with SacSewer[2]	FY26 Budget	FY26 Permittee Budget[1]						
					County	Citrus Hts	Elk Grove	Folsom	Galt	Rancho	Sac
					38.4%	5.9%	10.9%	5.2%	1.7%	4.6%	33.3%
Monitoring Program/Special Studies/TMDL											
Monitoring & Regulatory Support Services	City-Bryan	LWA		$ 600,000.00	$ 230,400	$ 35,400	$ 65,400	$ 31,200	$ 10,200	$ 27,600	$ 199,800
Delta Regional Monitoring Program (RMP)	County-Ken	DRMP non-profit		$ 103,000.00	$ 39,552	$ 6,077	$ 11,227	$ 5,356	$ 1,751	$ 4,738	$ 34,299
Permit Reissance Legal Support	City/County	TBD		$ 100,000.00	$ 38,400	$ 5,900	$ 10,900	$ 5,200	$ 1,700	$ 4,600	$ 33,300
			Monitoring and TMDL Subtotal =	**$ 803,000.00**							
Target Pollutant Reduction											
Pesticides: CASQA Pesticide Reduction Project	County-Ken	CASQA		$ 40,000.00	$ 15,360	$ 2,360	$ 4,360	$ 2,080	$ 680	$ 1,840	$ 13,320
			Target Pollutant Subtotal =	**$ 40,000.00**							
Public Outreach											
General Outreach:											
Brochure printing/development	County/City			$ 15,000.00	$ 5,760	$ 885	$ 1,635	$ 780	$ 255	$ 690	$ 4,995
Outreach supplies	City			$ 15,000.00	$ 5,760	$ 885	$ 1,635	$ 780	$ 255	$ 690	$ 4,995
Stormwater Outreach/Media Placement	City		Yes, 20% for IPM only	$ 120,000.00	$ 46,080	$ 7,080	$ 13,080	$ 6,240	$ 2,040	$ 5,520	$ 39,960
			Subtotal: General Public Outreach	***$ 150,000.00***							
IPM:											
Professional Landscaping Outreach	County-Jeanette			$ 50,000.00	$ 19,200	$ 2,950	$ 5,450	$ 2,600	$ 850	$ 2,300	$ 16,650
IPM consultant (OWOW)	City	Plant Harmony	Yes, 20%	$ 50,000.00	$ 19,200	$ 2,950	$ 5,450	$ 2,600	$ 850	$ 2,300	$ 16,650
CASQA OWOW Subscription Cost + Fact Sheet	City/County			$ 10,500.00	$ 4,032	$ 620	$ 1,145	$ 546	$ 179	$ 483	$ 3,497
			Subtotal: IPM	***$ 110,500.00***							
School Education:											
Splash in the Class - Classroom Presentations	City			$ 60,000.00	$ 23,040	$ 3,540	$ 6,540	$ 3,120	$ 1,020	$ 2,760	$ 19,980
			Subtotal: School	***$ 60,000.00***							
			Public Outreach Subtotal =	**$ 320,500.00**							
Construction											
Pre-Rainy Season Training	Rancho Cordova/Elk Grove			$ 20,000.00	$ 7,680	$ 1,180	$ 2,180	$ 1,040	$ 340	$ 920	$ 6,660
			Construction Subtotal =	**$ 20,000.00**							
Program Management											
CASQA Joint Membership	County-Ken			$ 40,000.00	$ 15,360	$ 2,360	$ 4,360	$ 2,080	$ 680	$ 1,840	$ 13,320
Program contingency including outreach	County/City			$ 45,000.00	$ 17,280	$ 2,655	$ 4,905	$ 2,340	$ 765	$ 2,070	$ 14,985
			Program Management Subtotal =	**$ 85,000.00**							
			TOTAL =	**$ 1,268,500.00**	**$ 487,104**	**$ 74,842**	**$ 138,267**	**$ 65,962**	**$ 21,565**	**$ 58,351**	**$ 422,411**

Notes:

[1] Cost share based on 2012 Permittee MOU cost share allocations.

[2] SacSewer provides 20% of funding for all public outreach contracts for costs related to integrated pest mangement outreach through an MOU with the City of Sacramento.

CITY OF CITRUS HEIGHTS

CITY COUNCIL STAFF REPORT MEMORANDUM

DATE: July 9, 2025

TO: Mayor and City Council Members
Ashley J. Feeney, City Manager

FROM: Regina Cave, General Services Director
Leslie Blomquist, City Engineer

SUBJECT: **Landscape Maintenance Assessment District 97-01 (Zones 1, 2, 3 & 4) Levy of Fiscal Year 2025/2026 Assessments**

Summary and Recommendation

On June 25, 2025, City Council took the first steps toward the proposed annual update for Fiscal Year 2025/2026 for the Landscape Maintenance Assessment District (LMAD) 97-01 (Zones 1, 2, 3, and 4). At that time, Council adopted a Resolution of Intention to update the district and called for a public hearing on July 9, 2025. Subsequently, the City Clerk published the required notice.

The City Council's intent at that meeting was to maintain the assessments for Zones 1, 3 & 4 at the same level as the prior year and to increase the assessments for Zone 2 by 2% over Fiscal Year 2024/2025.

Staff recommends the City Council:

1. Convene the public hearing for the district regarding the proposed annual assessment for Fiscal Year 2025/2026; and
2. Adopt Resolution No. 2025-____: A Resolution of the City Council of the City of Citrus Heights, California, to confirm the diagram and assessment and to levy Fiscal Year 2025/2026 assessments for Landscape Maintenance Assessment District No. 97-01 (Zones 1, 2, 3 & 4).

Fiscal Impact

Assessment District 97-01, Zones 1 (Table No.1) and 2 (Table No. 2) are currently fully funded by their annual assessments as well as use of fund reserves as necessary; therefore, there is no fiscal impact to the General Fund for these zones.

Table No. 1
97-01, Zone 1 (Bridgemont)

Description	FY 24/25 Actual*	FY 25/26 Proposed
REVENUE:		
Special Assessments Revenues	$10,115.15	$10,523.20
Interest on Fund Balance (1)	$890.21	$0.00
Total Revenues	**$11,005.36**	**$10,523.20**
EXPENDITURES:		
Total Expenditures	**$9,273.00**	**$10,559.00**
Annual Operating Balance	**$1,732.36 (2)**	**-$35.80 (3)**

(1) Interest earnings estimated; will reflect actuals in Annual Comprehensive Financial Report.
(2) Balance transferred to Assessment Fund reserve.
(3) Assessment Fund reserves available to balance the annual operating shortfall.

Table No. 2
97-01, Zone 2 (Heather Downs)

Description	FY 24/25 Actual*	FY 25/26 Proposed
REVENUE:		
Special Assessments Revenues	$13,006.18	$13,431.60
Interest on Fund Balance (1)	$1,235.31	$0.00
Total Revenues	**$14,241.49**	**$13,431.60**
EXPENDITURES:		
Total Expenditures	**$21,973.62**	**$12,600.00**
Annual Operating Balance (2)	**-$7,732.13(2)**	**$831.60**

(1) Interest earnings estimated; will reflect actuals in Annual Comprehensive Financial Report.
(2) Assessment Fund reserves available to balance the annual operating shortfall.

Historically, Zone 3 has had adequate funding to cover the annual expenditures. However, beginning in FY 19/20, Zone 3 began operating under a shortfall with insufficient revenues to offset these costs. For FY 24/25, Zone 3 had a projected shortfall of $6,266.44. Staff's recommendation was to utilize Gas Tax revenues (Fund 205) to cover this shortfall. For FY 25/26, the fund shortfall is expected to be approximately $5,149.60. While these numbers represent a decrease in comparison to the prior year's shortfall, it will be necessary to seek additional revenue through assessment increases. These efforts are expected to be initiated in FY 2025/2026 following completion of the City's cost allocation update.

Table No. 3
97-01, Zone 3 (Verner Glen)

Description	FY 24/25 Actual*	FY 25/26 Proposed
REVENUE:		
Special Assessments Revenues	$6,348.38	$6,550.40
Interest on Fund Balance	$0	$0
Total Revenues	**$6,348.38**	**$6,550.40**
EXPENDITURES:		
Total Expenditures	**$12,614.82**	**$11,700.00**
Annual Operating Shortfall (1)	**-$6,266.44**	**-$5,149.60**

(1) Gas Tax (Fund 205) revenue is recommended to balance the annual operating shortfall.

The funding for Zone 4 does not adequately cover the maintenance costs. Historically, this Zone has had a shortfall and the City has implemented cost saving measures to try and reduce the shortfall to the greatest extent possible. In past years, contributions from the City's Gas Tax and General Fund revenues were used to balance Zone 4. For FY 24/25, Zone 4 had a projected shortfall of $12,996.76. Staff's recommendation was to utilize Gas Tax revenues (Fund 205) to cover this shortfall. For FY 25/26, the fund shortfall is expected to be $10,582.50.

Table No. 4
97-01, Zone 4 (Creekridge)

Description	FY 24/25 Actual*	FY 25/26 Proposed
REVENUE:		
Special Assessments Revenues	$4,556.26	$4,717.50
Interest on Fund Balance	$0	$0
Total Revenues	**$4,556.26**	**$4,717.50**
EXPENDITURES:		
Total Expenditures	**$17,553.02**	**$15,300.00**
Annual Operating Shortfall (1)	**-$12,996.76**	**-$10,582.50**

(1) Gas Tax (Fund 205) revenue recommended to balance the annual operating shortfall.

Since the City first took over the LMAD 97-01 from Sacramento County in 1997, the revenues have not been adequate to cover the costs in each of the zones. Over the years, many efforts have been made to reduce costs and in some cases the City has been required to increase assessment. However, continually increasing utility rates and monthly maintenance costs as well as updated methods for allocation of the City's overhead costs have all contributed to the increasing shortfall in Zones 3 and 4. The underlying problem is that the assessment rates (outlined in

Fiscal Impact, above) have remained largely unchanged since 1996 when Proposition 218, which requires a vote of those assessed to approve an increase, was passed by the California voters.

In 2000, the property owners in Zone 2 approved an immediate assessment increase and the addition of a cost-of-living increase provision to the zone. Annual expenditures in this zone have since exceeded the additional annual revenues and the cost-of-living provision will need to be implemented to ensure sufficient funding in the future.

In 2005, the property owners in Zone 3 approved a one-time assessment increase, but annual expenditures in this zone have now exceeded the additional annual revenues.

Background and Analysis

The City currently has four landscape maintenance districts and several zones within some of the districts.

Assessment District	Zone	Creation Date	Location
97-01	1	1997	"Bridgemont" subdivision off of Van Maren Lane
	2	1997	"Heather Downs" subdivision off of Old Auburn Road
	3	1997	"Verner Glen" (Summerhill) subdivision off of Verner Avenue
	4	1997	"Villa Creekridge" subdivision off of Oak Avenue
98-01	1	1998	"Stock Village Unit No. 1 & 2" Subdivision off of Stock Ranch Road
98-02	1	1998	"Sorenson Ranch" subdivision off of Van Maren Lane
	2	2014	"Autumnwood" subdivision off of Antelope Road
	3	2018	"Mariposa Creek" subdivision off Antelope Road
	4	2019	"Wyatt Ranch" subdivision off Sunrise Boulevard
03-01	1	2003	"Stock Ranch" development on Auburn Blvd - properties north of Arcade Creek
	2	2003	"Stock Ranch" development off of Stock Ranch Road – properties south of Arcade Creek
	3	2020	"Mitchell Farms" subdivision between Sunrise Boulevard and Fair Oaks Boulevard, north of Arcadia Drive.

This agenda item addresses LMAD 97-01; LMADs 98-01, 98-02 and 03-01 are addressed under a separate agenda item. The annual update and the levy of assessments for Fiscal Year 2025/2026 for the LMAD 97-01 (Zones 1, 2, 3, and 4), proposed by the resolution will fund the following: maintenance and servicing of landscaping, trees, and other vegetation, and related or appurtenant facilities, including weeding, fertilizing, pruning, and controlling fungus, disease and insect infestation; operation of irrigation and drainage systems, including the provision of water and power, and maintenance of sound walls. Specific maintenance responsibilities for each zone in the district are discussed in the Engineer's Report. The revenues, including reserves for Zone 1, are presently adequate to cover its annual expenses and the Engineer's Report proposes the assessment rate for this zone remain at the rate levied in Fiscal Year 2024/2025 as this zone does not allow for annual increases.

Maintenance expenditures for Zone 2 exceeded annual assessment revenues in FY 24/25, however there are adequate available reserves to offset its current operating costs. As

expenditures for this zone continue to increase, and as permitted by this zone, the Engineer's Report proposes a 2% cost of living increase in the annual assessment to be levied on each parcel in Zone 2 in Fiscal Year 2025/2026 to maintain current levels of service and sustain the operating reserves.

Since the City took over 97-01 from the County of Sacramento, Zones 3 and 4 have been largely underfunded and as a result, the City has used various funds, including Gas Tax and General Fund revenues, to cover the operating shortfall. To eliminate the funding gap in Zone 3, an assessment increase was approved by the owners of the assessed properties in 2005. The amount increased from $42.50 per parcel to $81.88 per parcel. This assessment increase provided sufficient funds to cover the costs for maintenance and utilities leaving an account balance of a few hundred dollars each year to build reserves until FY 2015/2016. Since FY 2015/2016, irrigation repairs, tree maintenance, the continuing increase in utility rates, and updated methods for allocating the City's overhead costs have contributed to the depletion of existing reserves and, ultimately a budget shortfall. In recent years, subsidy to Zone 3 has been shifted from General Fund to Gas Tax funds. The table below outlines estimated annual revenues and expenditures for Zone 3 dating back to Fiscal Year 2005/2006 when Verner Glen, and Creekridge were separated into two separate zones:

Fiscal Year	Revenues	Expenditures	
		Maintenance	Capital Project*
2005/2006*	$28,279.00	$18,218.00	$13,974.00
2006/2007*	$20,524.80	$9,008.00	$13,974.00
2007/2008*	$20,979.89	$6,619.94	$13,974.00
2008/2009*	$22,329.37	$7,194.67	$13,974.00
2009/2010*	$20,547.52	$6,781.12	$13,974.00
2010/2011*	$20,524.80	$6,391.84	$13,974.00
2011/2012*	$20,820.00	$6,412.00	$13,974.00
2012/2013*	$20,469.00	$6,919.00	$13,974.00
2013/2014*	$20,562.00	$6,023.00	$13,974.00
2014/2015*	$20,397.00	$5,808.00	$13,974.00
2015/2016	$6,776.00	$5,778.00	$ -
2016/2017	$6,587.00	$10,253.00	$ -
2017/2018	$6,558.00	$8,802.00	$ -
2018/2019	$6,569.00	$10,228.00	$ -
2019/2020	$6,509.00	$15,936.00	$ -
2020/2021	$6,591.34	$15,025.00	$ -
2021/2022	$6,353.78	$14,546.37	$ -
2022/2023	$6,550.32	$14,905.00	$ -
2023/2024	$6,520.74	$24,293.06	$ -
2024/2025	$6,348.38	$12,614.82	$ -
Total Estimated Subsidy to Zone 3**			**$71,860.90**

*Increased assessments and expenditures attributed to approved sound wall construction project.
**Maintenance only; does not account for city's contribution towards sound wall.

To balance the Zone 4 budget, the City proposed to increase the annual assessment three times. In 1998/1999 shortly after incorporation and when Zones 3 and 4 were one single zone. The City attempted twice more after the zones were separated, in 2005 and again in 2009, however, the owners of properties within Zone 4 voted against a proposed increase in the annual assessment. In 2010, in an effort to reduce future subsidies, the City incorporated a xeriscaping (low-water and maintenance) plan to eliminate some of the more labor intensive and water consuming landscape features, such as turf, and reduced the level of service on the remaining landscaping to a minimum. There had been significant reductions in maintenance and utility costs, but the expenditures still exceeded the existing revenues for this zone. This shortfall was subsidized by the City's General Fund. In an effort to further minimize costs, the City reduced the frequency of maintenance as a pilot project (i.e., every 6 or 8 weeks instead of monthly). However, after numerous complaints from the public of its poor appearance, a higher level of maintenance was reinstated during the FY 2011/2012 year, and Zone 4 continues to see a projected shortfall for FY 2025/2026. In recent years, subsidy to Zone 4 has been shifted from General Funds to Gas Tax funds. The table below outlines estimated annual revenues and expenditures for Zone 4, dating back to Fiscal Year 2005/2006 when Zone 4 was split into two separate zones (Verner Glen, and Creekridge):

Fiscal Year	Revenues	Maintenance	Total Subsidy
2005/2006*	$4,719.00	$11,173.00	$(6,454.00)
2006/2007*	$4,672.00	$11,574.00	$(6,902.00)
2007/2008*	$4,752.00	$14,101.00	$(9,349.00)
2008/2009*	$4,753.00	$9,942.00	$(5,189.00)
2009/2010*	$4,724.00	$7,091.00	$(2,367.00)
2010/2011*	$4,827.00	$10,648.00	$(5,821.00)
2011/2012*	$4,720.00	$11,127.00	$(6,407.00)
2012/2013*	$4,720.00	$11,129.00	$(6,409.00)
2013/2014*	$4,718.00	$8,174.00	$(3,456.00)
2014/2015*	$4,696.00	$8,130.00	$(3,434.00)
2015/2016*	$4,958.00	$8,643.00	$(3,685.00)
2016/2017*	$4,885.00	$8,536.00	$(3,651.00)
2017/2018*	$4,178.00	$11,957.00	$(7,779.00)
2018/2019*	$4,739.00	$9,480.00	$(4,741.00)
2019/2020*	$4,718.00	$13,717.00	$(8,999.00)
2020/2021*	$4,699.00	$17,627.00	$(12,928.00)
2021/2022*	$4,650.00	$19,701.00	$(15,051.00)
2022/2023*	$4,529.86	$19,853.87	$(15,324.01)
2023/2024*	$4,586.73	$25,437.92	$(20,851.19)
2024/2025	$4,556.26	$17,553.02	$(12,996.76)
Total Estimated Subsidy to Zone 4			**$161,793.96**

* Revenues and Expenditures tied to respective years Annual Comprehensive Financial Report
Expenditures above reflect maintenance only; does not reflect costs incurred to when zone transitioned to xeriscaping.

Pursuant to the Landscaping and Lighting Act of 1972, assessment districts of this type must be updated annually. A Resolution to Initiate Proceedings is required as the first action of the City

Council in order to initiate the update of the LMADs. Subsequent approval of the assessments to be levied and collected will be for the purpose of meeting operating expenses and purchasing supplies, equipment, or materials necessary to maintain landscape facilities for the districts.

On June 25, 2025, the City Council adopted a Resolution of Intention for LMAD 97-01 (Zones 1, 2, 3, and 4) approving the Engineer's Report; declaring its intention to order the annual update for Fiscal Year 2025/2026 to levy and collect assessments for the City of Citrus Heights Landscape Maintenance Assessment District; and setting Wednesday, July 9, 2025 at 6:00 p.m. (or shortly thereafter) as the date and time for the public hearing.

The Engineer's Report summarizes maintenance efforts and proposes the assessment rates for Zones 1, 3 and 4 will not exceed the rate levied in Fiscal Year 2024/2025. The Engineer's Report does recommend increasing the assessment for Fiscal Year 2025/2026 by 2% for Zone 2. The recommended increase is to help sustain existing reserves in the zone as well as maintain the current level of service.

Pursuant to State Law, the City must hold a public hearing on the matter for each District. Since an increase in assessments beyond the allowable annual increase per zone is not proposed and thus not triggering Prop 218, the code only requires the notice to be published in a newspaper and no ballot procedure or special notice will be necessary.

The assessment district diagrams and assessment rolls are contained in the Engineer's Reports.

Attachments

1) Resolution No. 2025-____: A Resolution of the City Council of the City of Citrus Heights, California, to confirm the diagram and assessment and to levy Fiscal Year 2025/2026 assessments for Landscape Maintenance Assessment District No. 97-01 (Zones 1, 2, 3 & 4).
2) Engineer's Report

RESOLUTION NO. 2025-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CITRUS HEIGHTS, CALIFORNIA, TO CONFIRM THE DIAGRAM AND ASSESSMENT AND TO LEVY FISCAL YEAR 2025/2026 ASSESSMENTS FOR LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT NO. 97-01 (ZONES 1, 2, 3 & 4)

WHEREAS, on June 25, 2025 the City Council (Council) of the City of Citrus Heights (City) adopted its Resolution No. 2025-046, initiating proceedings pursuant to the landscaping and Lighting Act of 1972, being California Streets and Highways Code Sections 22500 et seq. (Act), to levy and collect assessments for Fiscal Year 2025/2026 in the City of Citrus Heights Landscape Maintenance Assessment District No. 97-01 (Zones 1, 2, 3 & 4); and

WHEREAS, as directed by this Council, the City Engineer has prepared and filed with the City Clerk a report for Fiscal Year 2025/2026 (Engineer's Report) in accordance with the Act; and

WHEREAS, on June 25, 2025, Council adopted its Resolution No. 2025-047, approving Engineer's Report, and setting a public hearing date of July 9, 2025, at 6:00 p.m., at the Citrus Heights Council Chambers located at 6360 Fountain Square Drive, Citrus Heights, California 95621; and

WHEREAS, a notice of the public hearing was published in the form, time and manner required by law; and

WHEREAS, at the public hearing, Council duly heard all interested persons desiring to be heard.

NOW THEREFORE BE IT RESOLVED AND ORDERED, by the City Council of the City of Citrus Heights hereby declares that:

Section 1. Recitals. The foregoing recitals are true and correct and the City Council so finds and determines.

Section 2. Approval of Engineer's Report. This Council hereby approves the Engineer's Report as now on file with the City Clerk.

Section 3. Improvements Ordered. This Council hereby orders the proposed improvements described in the Engineer's Report to be made.

Section 4. Special Benefit Finding. This Council hereby finds and determines that the assessment included in the Engineer's Report assesses all of the subdivisions of land in the assessment district for the special benefits provided by the improvements in proportion to the special benefits to be received by such subdivision, respectively, from the improvements.

Section 5. Confirmation of Assessment Diagram. This Council hereby confirms the diagram and the assessment now on file with it.

Section 6. Directive to file Diagram and Assessment. This Council hereby directs the City Clerk to file a certified copy of the diagram and the assessment as confirmed with the Sacramento County Auditor.

Section 7. Entry on the Roll. The Sacramento County Auditor is hereby requested to enter on the County Assessment Roll opposite each lot or parcel of land the amount assessed thereupon, as shown on the assessment filed by the City Clerk.

Section 8. Effective Date. This resolution shall take effect from and after the date of its passage.

The City Clerk shall certify the passage and adoption of this Resolution and enter it into the book of original resolutions.

PASSED AND ADOPTED by the City Council of the City of Citrus Heights, California, this 9th day of Ju1y 2025, by the following vote, to wit:

AYES: **Council Members:**
NOES: **Council Members:**
ABSENT: **Council Members:**
ABSTAIN: **Council Members:**

Dr. Jayna Karpinski-Costa, Mayor

ATTEST:

Amy Van, City Clerk

CITY OF CITRUS HEIGHTS

SACRAMENTO COUNTY

CALIFORNIA

CITRUS HEIGHTS
Solid roots. New growth.

ENGINEER'S REPORT
for
Landscape Maintenance Districts

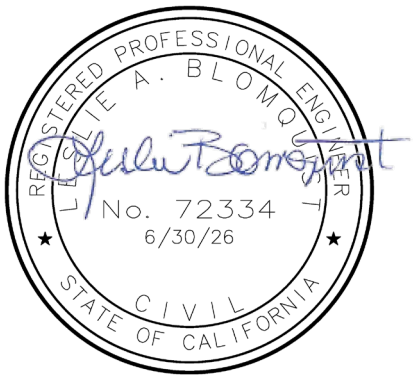
Assessment District No. 97-01(Zones 1, 2, 3, & 4)
Annual Update for Fiscal Year 2025/2026

Prepared by:

Leslie Blomquist

City Engineer

July 9, 2025



CERTIFICATIONS

LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT NO. 97-01, Zones 1, 2, 3 & 4

(Pursuant to the Landscaping and Lighting Act of 1972)

Engineer's Report for Fiscal Year 2025/2026

The undersigned respectfully submits the enclosed report as directed by the City Council.

DATED: July 9, 2025

CITY OF CITRUS HEIGHTS

By _____
Leslie Blomquist, P.E.
CITY ENGINEER

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was filed with me on the _____ day of _____, 2025.

Amy Van, City Clerk
City of Citrus Heights,
Sacramento County, California

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was approved and confirmed by the City Council of the City of Citrus Heights, California, on the _____day of _____,2025.

Amy Van, City Clerk
City of Citrus Heights,
Sacramento County, California

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was filed with the County Auditor of the County of Sacramento on the _____ day of _____, 2025.

Amy Van, City Clerk
City of Citrus Heights,
Sacramento County, California

By _____

ENGINEER'S REPORT

LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT NO. 97-01, Zones 1, 2, 3, & 4

LEVY of FISCAL YEAR 2025/2026 ASSESSMENTS

INTRODUCTION

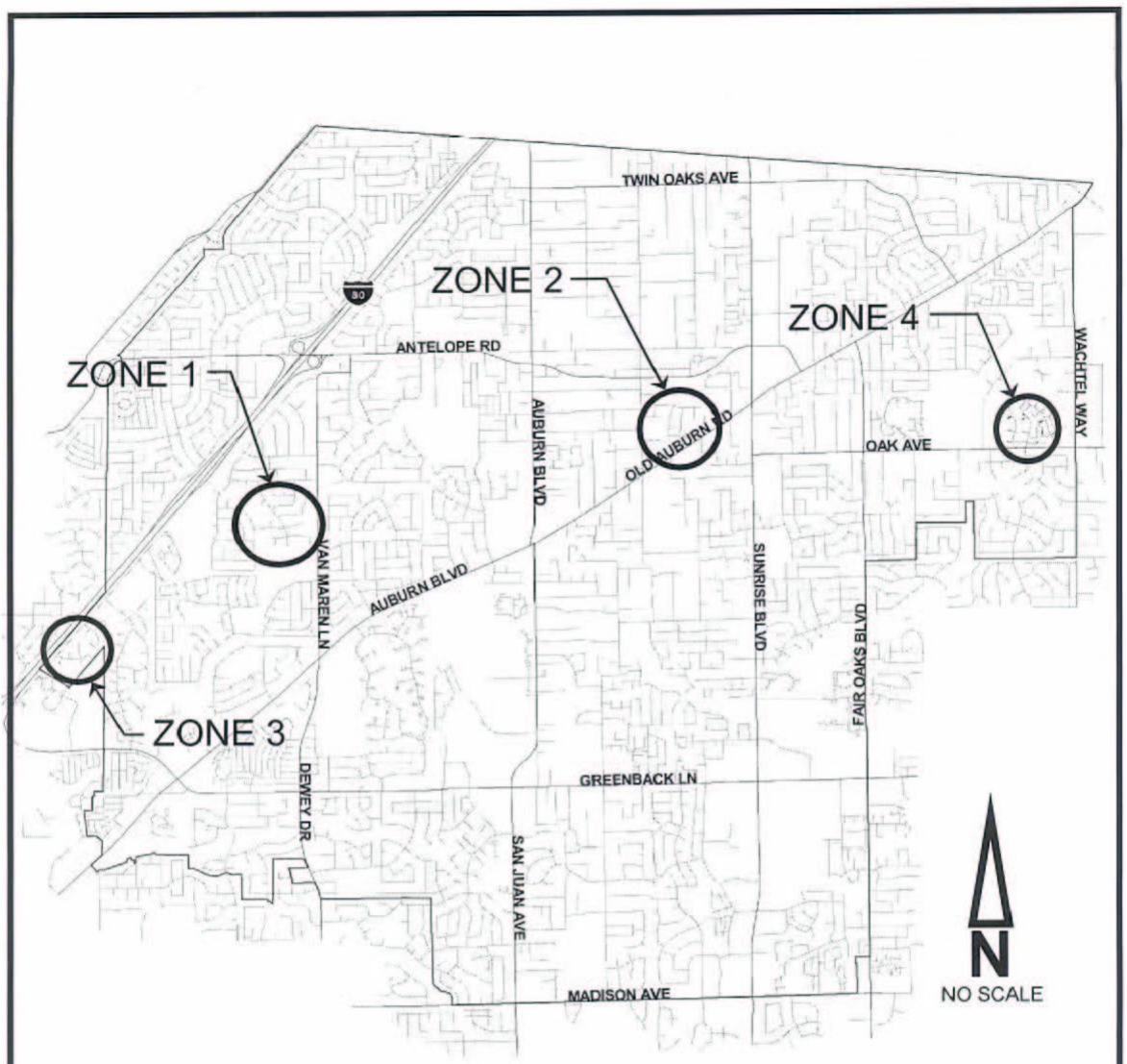
The City of Citrus Heights has four (4) separate Landscape Maintenance Assessment Districts (LMADs), which provide for maintenance of common areas within nine (9) distinct communities around the City. This report addresses only LMAD 97-01, which contains four (4) separate zones. The general locations for Zones 1, 2, 3, & 4 are shown on the maps on the following pages.

The Sacramento County Landscape Maintenance Assessment District (SCLMAD) was created in 1994 by Sacramento County to consolidate eighteen separate landscape maintenance districts into a single district with five zones. Zones were established based on the type of landscaping, the frequency and level of service required and geographical location.

Upon incorporation, all of Zone 1, and part of Zones 2 and 4 of the SCLMAD fell within the boundaries of the City of Citrus Heights. As a result, the City created Assessment District 97-01 (AD 97-01) on August 13, 1997 to take over responsibility for the maintenance of the zones or portions of zones located within Citrus Heights. Subsequently, in 2004, the City split the existing Zone 4 into two separate zones, Zone 3 and Zone 4.

Funding for the District will be from annual assessments levied on property in the four zones. The annual assessment levied on each property is related to the maintenance costs for the zone in which the parcel is located.

The following sections provide detailed explanations of each Zone. The corresponding Budget Assessment tables list the 2025/2026 sources of funds (revenues), uses of funds (direct and indirect expenditures), and the proposed assessment for each. Prior year expenditures and assessments are shown for comparison. The City has separated the accounting for each of the four zones; therefore, any noticing and balloting requirements for each of the zones will be treated independently.



City of Citrus Heights

ASSESSMENT DISTRICT 97-01

3

ZONE 1

General:

Known as the Bridgemont Landscape Maintenance Zone, the limits of Zone 1 are defined by Van Maren Lane on the east; north and south of Bridgemont Way, and by Cripple Creek on the west. There are 80 parcels in this Zone, whose boundaries are particularly shown on the Assessment Diagram in Figure 1.1.

The landscape is a natural open space re-vegetation area along Cripple Creek and adjacent to Van Maren Lane. It consists of naturalized and mitigated oak tree stands and other California native plantings. An automatic drip irrigation system is no longer providing water to the re-vegetation plantings, because the plantings are already well established. Routine maintenance includes tree and shrub care, pruning, fertilization, and tree and shrub well maintenance. A minimum of two times per year, in the spring and summer, weed abatement is performed along the open space perimeter, adjacent to the homes within the district.

City performs/manages the maintenance for the LMAD using its own forces or those of contract providers. Figure 1.2 describes the maintenance specifications for the district.

District Financing/Method of Assessment:

Development of the single family Bridgemont subdivision was conditioned upon establishing a funding source to provide for ongoing landscape maintenance to the re-vegetation planting and open space area. The funding for Zone 1 is from annual assessments levied on residential parcels within the zone's assessment boundary (Figure 1.1), pursuant to the Landscaping and Lighting Act of 1972. Because each of the single-family lots within the Zone was created as a result of compliance with this condition, each lot benefits in the same proportion. Therefore, the assessment costs are allocated on a per parcel basis for all parcels located in Zone 1 that currently qualify as a buildable single-family parcel per the current City of Citrus Heights Zoning Ordinances. The original annual assessment adopted for Zone 1 upon formation in 1997 was $131.54.

This Zone does not have a cost of living increase provision.

Annual Assessment:

The annual costs for maintenance in Zone 1 have historically exceed total revenues from the assessments and the Zone's cash reserves have been used to balance the annual budget. However, this past year, adjustments have been made to preserve the districts reserves while still maintaining a level of service. This zone does not have a provision to increase the annual assessment levied on each parcel. Therefore, as shown in Figure 1.3. "Summary Analysis", the Fiscal Year 2025/2026 assessments for District 97-01 Zone 1 are proposed to remain the same as the previous fiscal year, at $131.54 per parcel per year for a total annual assessment of $10,523.20. In the future it may be necessary to use other funding sources to cover anticipated shortfalls and/or seek approval of a cost-of-living increase provision through a property owner vote.

The FY 2025/2026 Assessment Roll for Zone 1 is shown in Figure 1.4.

Zone 1 Boundary Description:

All that territory situated in the City of Citrus Heights, County of Sacramento, State of California, more particularly described as follows and as shown on the Assessment Diagram for Zone 1 in Figure 1.1.

Area Description:

All that real property included in the map of Bridgemont, as recorded in the office of the recorder of Sacramento County in Book 195 of Maps, Map number 10 on July 12, 1989.

FIGURE 1.1

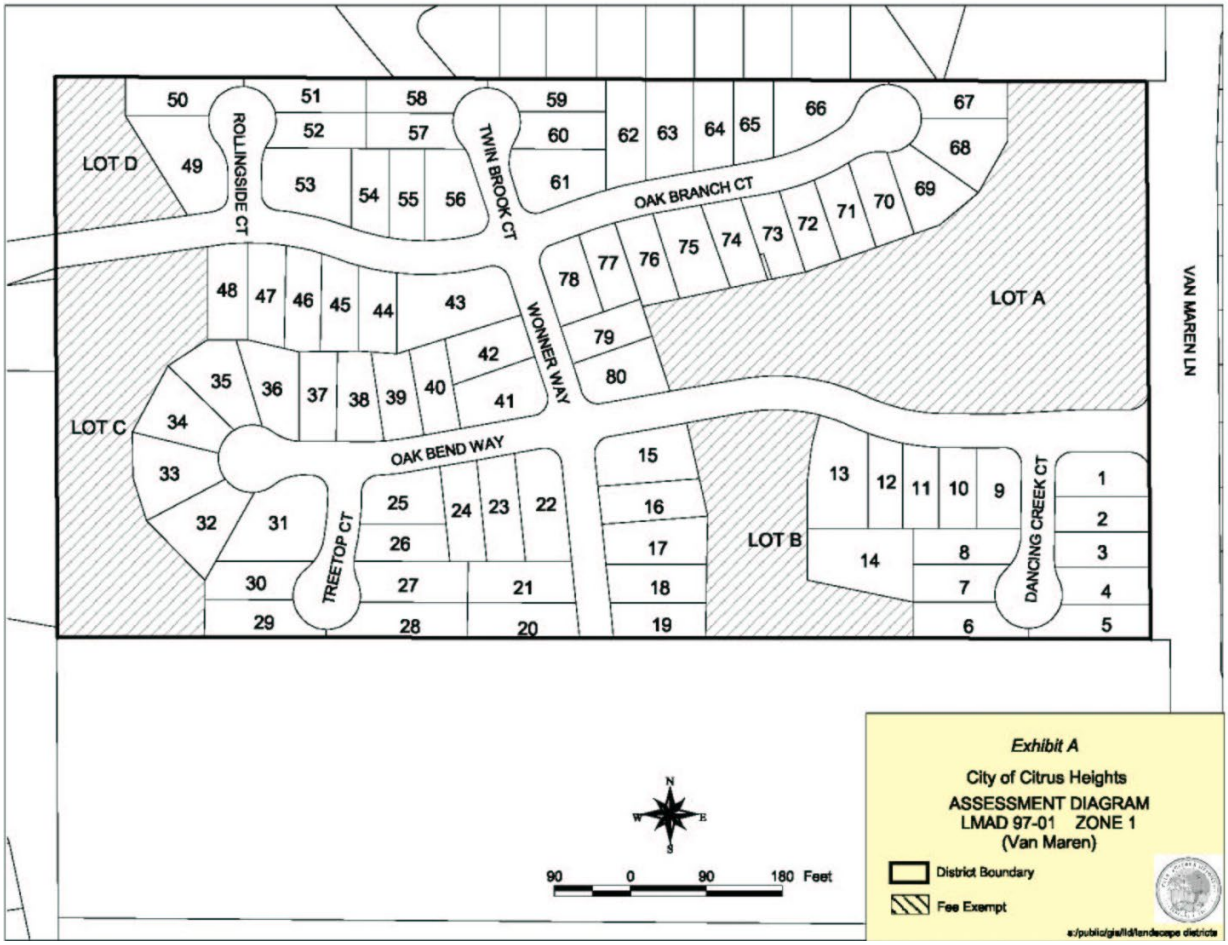


FIGURE 1.2

AD 97-01
Zone 1
City of Citrus Heights Landscape Maintenance District

Task Sheet	Van Maren / Riparian Area
Lawn Maintenance:	
1. Mowing, trimming, edging all lawn areas.	
2. Fertilize lawn areas.	
3. Aerate lawn areas.	
4. Weed Control of all lawn areas.	
5. Control infestation of fungus, diseases and/or insects.	
6. Manage irrigation. Adjust controllers as needed.	
Hard/Tall Fescue Maintenance:	
7. Weed control of fescue. ***Fescue to be as weed free as ornamental turf.***	
8. Weedeat fescue seed-heads.	
9. Weedeat fescue to 4" heights.	
10. Fertilize fescue.	
11. Control infestation of fungus, diseases and/or insects.	
12. Manage irrigation. Adjust controllers as needed.	
Trees, Shrubs and Planting Area Maintenance:	
13. Complete weeding of all planting areas.	**X**
14. Fertilize planting areas.	
15. Fertilize trees.	
16. Prune trees.	**X**
17. Prune shrubs.	**X**
18. Control infestation of fungus, diseases and/or insects.	**X**
19. Maintain adequate staking of all trees.	
20. Manage irrigation. Adjust controllers as needed.	
Groundcover and Vine Maintenance:	
21. Complete weeding of groundcovers.	
22. Fertilize all groundcovers and vines.	
23. Control infestation of fungus, diseases and/or insects.	
24. Prune groundcovers and vines.	**X**
25. Edge groundcovers.	
26. Manage irrigation. Adjust controllers as needed.	
Grounds Maintenance:	
27. Complete litter pick up of landscape areas.	**X**
28. Remove all cuttings, trimmings, and leaf debris from site.	**X**
29. Remove weeds in paved and D.G. areas, fence lines.	**X**
30. Remove litter and debris (sidewalk and gutter).	**X**
Weed Abatement:	
31. Complete weed abatement.	
32. Tree/shrub well clearing.	

FIGURE 1.3

SUMMARY ANALYSIS
ASSESSMENT DISTRICT 97-01 - ZONE 1

280-75-290; County DL 0270

	DESCRIPTION	FY 24/25 ACTUAL**	FY 25/26 PROPOSED BUDGET
ASSESSMENT RATES:			
	Rate Per Parcel	$ 131.54	$ 131.54
	Total Number of Parcels	80	80
	Total Special Assessments	**$ 10,523.20**	**$ 10,523.20**
REVENUE:			
	Interest on Fund Balance	$ 890.21	$ -
	Special Assessments	$ 10,115.15	$ 10,523.20
	Total Revenue:	**$ 11,005.36**	**$ 10,523.20**
EXPENDITURES:			
	Advertising & Mail	$ -	$ 400.00
	Professional Services	$ -	$ 159.00
	Contract - Landscape/Tree Maintenance/Vegetation Clearing	$ 3,828.00	$ 10,000.00
	Cost Allocation (Overhead)	$ 5,445.00	$ -
	Total Expenditures:	**$ 9,273.00**	**$ 10,559.00**
Annual Operating Balance		**$ 1,732.36**	**$ (35.80)**
	Transfer to/from Operating Reserve	**$ (1,732.36)**	**$ 35.80**
Annual Ending Balance		**$ -**	**$ -**
OPERATING RESERVE			
	Beginning Fund Balance (July 1st)	$ 41,058.00	$ 42,790.36
	Operating Reserve Set-a-side	$ -	$ -
	Transfer from (to) Annual Operating Balance	$ 1,732.36	$ (35.80)
	Ending Operating Reserve Balance (June 30th)	$ 42,790.36	$ 42,754.56

** Recorded actual expenses for the first 3 quarters of the current Fiscal Year plus projections for the 4th quarter.

$xx.xx Audited Fund Balance from previous Fiscal Year

FIGURE 1.4

ASSESSMENT DISTRICT 97-01 - ZONE 1

A.D. 97-01 (Zone 1) Assessment Roll

Assessor's Number	Assessment
211 0820 001 0000	131.54
211 0820 002 0000	131.54
211 0820 003 0000	131.54
211 0820 004 0000	131.54
211 0820 005 0000	131.54
211 0820 006 0000	131.54
211 0820 007 0000	131.54
211 0820 008 0000	131.54
211 0820 009 0000	131.54
211 0820 010 0000	131.54
211 0820 011 0000	131.54
211 0820 012 0000	131.54
211 0820 013 0000	131.54
211 0820 014 0000	131.54
211 0820 015 0000	131.54
211 0820 016 0000	131.54
211 0820 017 0000	131.54
211 0820 018 0000	131.54
211 0820 019 0000	131.54
211 0820 020 0000	131.54
211 0820 021 0000	131.54
211 0820 022 0000	131.54
211 0820 023 0000	131.54
211 0820 024 0000	131.54
211 0820 025 0000	131.54
211 0820 026 0000	131.54
211 0820 027 0000	131.54
211 0820 028 0000	131.54
211 0820 029 0000	131.54
211 0820 030 0000	131.54
211 0820 031 0000	131.54
211 0820 032 0000	131.54
211 0820 033 0000	131.54
211 0820 034 0000	131.54
211 0820 035 0000	131.54
211 0820 036 0000	131.54
211 0820 037 0000	131.54
211 0820 038 0000	131.54
211 0820 039 0000	131.54
211 0820 040 0000	131.54
211 0820 041 0000	131.54
211 0820 042 0000	131.54
211 0820 043 0000	131.54

Assessor's Number	Assessment
211 0820 044 0000	131.54
211 0820 045 0000	131.54
211 0820 046 0000	131.54
211 0820 047 0000	131.54
211 0820 048 0000	131.54
211 0820 049 0000	131.54
211 0820 050 0000	131.54
211 0820 051 0000	131.54
211 0820 052 0000	131.54
211 0820 053 0000	131.54
211 0820 054 0000	131.54
211 0820 055 0000	131.54
211 0820 056 0000	131.54
211 0820 057 0000	131.54
211 0820 058 0000	131.54
211 0820 059 0000	131.54
211 0820 060 0000	131.54
211 0820 061 0000	131.54
211 0820 062 0000	131.54
211 0820 063 0000	131.54
211 0820 064 0000	131.54
211 0820 065 0000	131.54
211 0820 066 0000	131.54
211 0820 067 0000	131.54
211 0820 068 0000	131.54
211 0820 069 0000	131.54
211 0820 070 0000	131.54
211 0820 071 0000	131.54
211 0820 072 0000	131.54
211 0820 074 0000	131.54
211 0820 075 0000	131.54
211 0820 076 0000	131.54
211 0820 077 0000	131.54
211 0820 078 0000	131.54
211 0820 079 0000	131.54
211 0820 080 0000	131.54
211 0820 085 0000	131.54

80 Parcels; Total Zone 1 Assessment is $10,523.20

ZONE 2

General:

Known as the Heather Downs Landscape Maintenance Zone, the Zone 2 limits are defined by Old Auburn Road on the south, east and west of Wickham Drive; and Mariposa Avenue on the west, north and south of Heredia Way. There are 82 parcels in this Zone, whose boundaries are more particularly shown on the Assessment Diagram in Figure 2.1.

The maintained area in Zone 2 consists of two landscape types, a natural, open space, re-vegetation area, and a street frontage (corridor). It consists of naturalized and mitigated oak tree stands, other California native plantings and an automatic drip irrigation system providing water to the re-vegetation plantings. Routine maintenance includes tree and shrub care, pruning, fertilization, and tree and shrub well maintenance. A minimum of three times per year, weed abatement mowing is performed in the open space.

The street frontage landscape includes lawn, trees, shrubs, and ground cover. Ongoing street frontage maintenance requires weekly care of the lawn, trees, shrubs, and ground cover, including weed control, fertilization, pruning, and litter removal.

City performs/manages the maintenance for the LMAD using its own forces or those of contract providers. Figure 2.2 describes the maintenance specifications for the district.

District Financing/Method of Assessment:

As a condition of approval, the developer of this single family subdivision was required to establish a funding source to provide ongoing landscape maintenance. The funding for Zone 2 is from annual assessments levied on residential parcels within the zone's assessment boundary (Figure 2.1), pursuant to the Landscaping and Lighting Act of 1972. Because each of the single-family lots within the Zone was created as a result of compliance with this condition, each lot benefits in the same proportion. Therefore, the assessment costs are allocated on a per parcel basis for all parcels located in Zone 2 that currently qualify as a buildable single-family parcel per the current City of Citrus Heights Zoning Ordinances. The original annual assessment adopted for Zone 2 upon formation was $122.74.

The original assessment amount per parcel was insufficient to fund the Zone 2 services after just a few years, so General Fund money was used to supplement this zone. However, in Fiscal Year 2000/2001 the property owners within this zone voted to approve an assessment increase from $122.74 to $151.38 per parcel.

Concurrent with the approval of the assessment increase in FY 2000/2001, the property owners also voted to include a cost of living adjustment provision for Zone 2. This provision allows for an increase in the annual assessment with the percent of increase over the previous annual assessment being less than or equal to the cost of living increase based on the Bay Area Consumer Price Index for all urban consumers. In FY 2023/2024, the City began to exercise the option to adjust the assessments to inflation.

Annual Assessment:

An adjustment in the annual assessment per parcel is proposed for Fiscal Year 2025/2026. Maintenance and replacement costs for Zone 2 have continued to increase beyond the amount of revenue generated by the previous annual assessment. As a result, the City of Citrus Heights must increase the annual assessment on each assessed parcel. As shown in Figure 2.3. "Summary Analysis", the Fiscal Year 2025/2026 assessments for District 97-01 Zone 2 are proposed to increase by 2% (less than the maximum allowable) to an amount of $163.80 per residential parcel. These additional revenues are necessary to support the Zone's operations and maintenance as well as help to restore an appropriate operating reserve.

The FY 2025/2026 Assessment Roll for Zone 2 is shown in Figure 2.4.

Zone 2 Boundary:

All that territory situated in the City of Citrus Heights, County of Sacramento, State of California, more particularly described as follows and as shown on the Assessment Diagram for Zone 2 in Figure 2.1.

Area Description:

All that real property included in the revised map of Heather Downs Two, as recorded in the office of the recorder of Sacramento County in Book 206 of Maps, Map number 2; July, 1991.

FIGURE 2.1

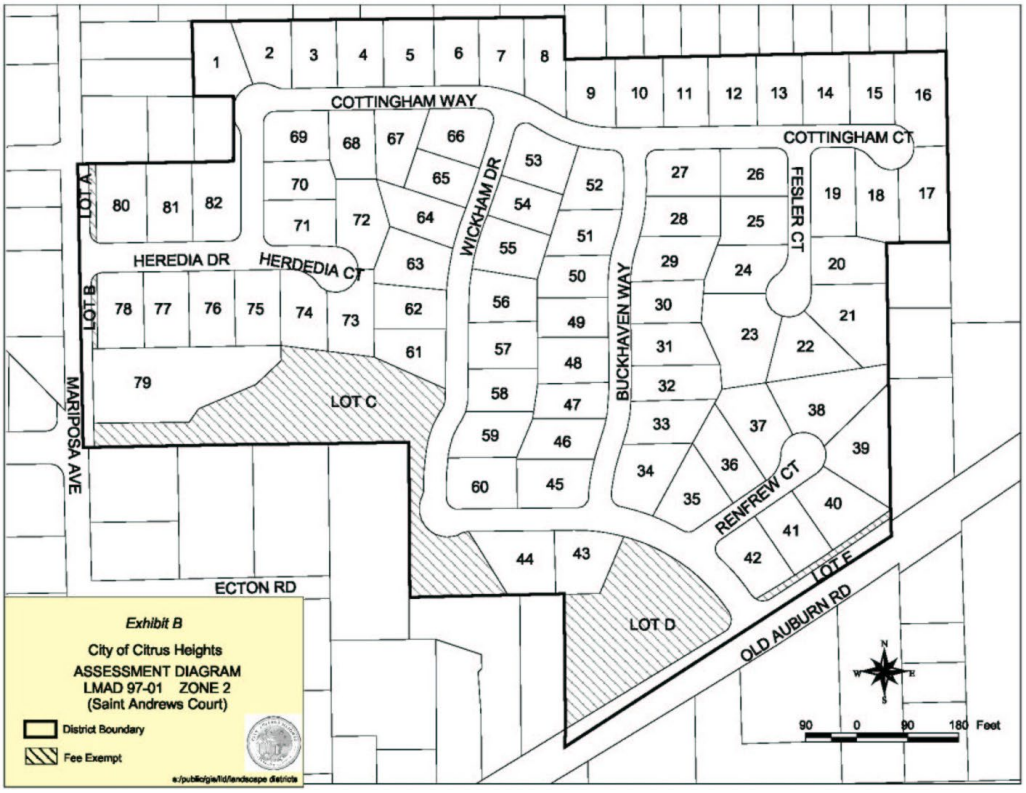


FIGURE 2.2

AD 97-01
Zone 2
City of Citrus Heights Landscape Maintenance District

Task Sheet	22100 Heather Downs Frontage	22101 Heather Downs Revegetation
Lawn Maintenance:		
1. Mowing, trimming, edging all lawn areas.	X	
2. Fertilize/weed control of all lawn areas.	X	
3. Aerate lawn areas.	X	
4. Control infestation of fungus, diseases and/or insects.	X	
5. Manage irrigation. Adjust controllers.	X	
Hard/Tall Fescue Maintenance:		
6. Weed control of fescue. ***Fescue to be as weed free as ornamental turf.***		
7. Weedeat fescue seed-heads.		
8. Weedeat fescue to 4" heights.		
9. Control infestation of fungus, diseases and/or insects.		
10. Manage irrigation. Adjust controllers.		
Trees, Shrubs and Planting Area Maintenance:		
11. Complete weeding of all planting areas.	X	
12. Fertilize planting areas.	X	
13. Fertilize trees.	X	
14. Prune trees and remove all trimmings.	X	X
15. Prune shrubs and remove all trimmings.	X	
16. Control infestation of fungus, diseases and/or insects.	X	X
17. Maintain adequate staking of all trees.	X	X
18. Manage irrigation. Adjust controllers.	X	
Groundcover and Vine Maintenance:		
19. Complete weeding of groundcovers.	X	
20. Fertilize all groundcovers and vines.	X	
21. Control infestation of fungus, diseases and/or insects.	X	
22. Prune groundcovers.	X	
23. Edge groundcovers.	X	
24. Manage irrigation. Adjust controllers.	X	
Grounds Maintenance:		
25. Complete litter pick up of landscape areas every visit.	X	
26. Remove all cuttings, trimmings, and leaf debris from site.	X	
27. Remove weeds in paved and D.G. areas, fence lines.	X	
28. Remove litter and debris every visit (sidewalk and gutter).	X	
Weed Abatement:		
29. Complete initial weed abatement.		X
30. Tree/shrub well clearing.		X
31. Mow tall grasses as required by fire protection services.		X

FIGURE 2.3

SUMMARY ANALYSIS
ASSESSMENT DISTRICT 97-02 – ZONE 2

281-75-291; County DL 0271

DESCRIPTION		FY 24/25 ACTUAL**	FY 25/26 PROPOSED BUDGET
ASSESSMENT RATES:			
	Rate Per Parcel	$ 160.60	$ 163.80
	Total Number of Parcels	82	82
	Total Special Assessments	**$ 13,169.20**	**$ 13,431.60**
REVENUE:			
	Interest on Fund Balance	$ 1,235.31	$ -
	Special Assessments	$ 13,006.18	$ 13,431.60
	Total Revenue:	**$ 14,241.49**	**$ 13,431.60**
EXPENDITURES:			
	Advertising & Mail	$ -	$ 400.00
	Utilities	$ 4,779.52	$ 2,200.00
	Professional Services	$ -	$ 1,000.00
	Contract - Landscape/Tree Maintenance	$ 6,348.00	$ 9,000.00
	Contract - Construction, Repairs & Extra Work	$ 5,340.10	$ -
	Cost Allocation (Overhead)	$ 5,506.00	$ -
	Total Expenditures:	**$ 21,973.62**	**$ 12,600.00**
Annual Operating Balance		**$ (7,732.13)**	**$ 831.60**
	Transfer to/from Operating Reserve	**$ 7,732.13**	**$ (831.60)**
Annual Ending Balance		**$ -**	**$ -**
OPERATING RESERVE			
	Beginning Fund Balance (July 1st)	$ 64,731.00	$ 70,184.15
	Operating Reserve Set-a-side	$ -	$ -
	Transfer from (to) Annual Operating Balance	$ (7,732.13)	$ 831.60
	Ending Operating Reserve Balance (June 30th)	$ 56,998.87	$ 71,015.75
**	Recorded actual expenses for the first 3 quarters of the current Fiscal Year plus projections for the 4th quarter.		
$xx.xx	Audited Fund Balance from previous Fiscal Year		

FIGURE 2.4

ASSESSMENT DISTRICT 97-01 ZONE 2

AD 97-01 Zone 2 Assessment Roll

Assessment Number				Assessment	Assessment Number				Assessment
224	0910	001	0000	$ 163.80	224	0910	042	0000	$ 163.80
224	0910	002	0000	$ 163.80	224	0910	043	0000	$ 163.80
224	0910	003	0000	$ 163.80	224	0910	044	0000	$ 163.80
224	0910	004	0000	$ 163.80	224	0910	045	0000	$ 163.80
224	0910	005	0000	$ 163.80	224	0910	046	0000	$ 163.80
224	0910	006	0000	$ 163.80	224	0910	047	0000	$ 163.80
224	0910	007	0000	$ 163.80	224	0910	048	0000	$ 163.80
224	0910	008	0000	$ 163.80	224	0910	049	0000	$ 163.80
224	0910	009	0000	$ 163.80	224	0910	050	0000	$ 163.80
224	0910	010	0000	$ 163.80	224	0910	051	0000	$ 163.80
224	0910	011	0000	$ 163.80	224	0910	052	0000	$ 163.80
224	0910	012	0000	$ 163.80	224	0910	053	0000	$ 163.80
224	0910	013	0000	$ 163.80	224	0910	054	0000	$ 163.80
224	0910	014	0000	$ 163.80	224	0910	055	0000	$ 163.80
224	0910	015	0000	$ 163.80	224	0910	056	0000	$ 163.80
224	0910	016	0000	$ 163.80	224	0910	057	0000	$ 163.80
224	0910	017	0000	$ 163.80	224	0910	058	0000	$ 163.80
224	0910	018	0000	$ 163.80	224	0910	059	0000	$ 163.80
224	0910	019	0000	$ 163.80	224	0910	062	0000	$ 163.80
224	0910	020	0000	$ 163.80	224	0910	063	0000	$ 163.80
224	0910	021	0000	$ 163.80	224	0910	064	0000	$ 163.80
224	0910	022	0000	$ 163.80	224	0910	065	0000	$ 163.80
224	0910	023	0000	$ 163.80	224	0920	001	0000	$ 163.80
224	0910	024	0000	$ 163.80	224	0920	002	0000	$ 163.80
224	0910	025	0000	$ 163.80	224	0920	003	0000	$ 163.80
224	0910	026	0000	$ 163.80	224	0920	006	0000	$ 163.80
224	0910	027	0000	$ 163.80	224	0920	007	0000	$ 163.80
224	0910	028	0000	$ 163.80	224	0920	008	0000	$ 163.80
224	0910	029	0000	$ 163.80	224	0920	009	0000	$ 163.80
224	0910	030	0000	$ 163.80	224	0920	010	0000	$ 163.80
224	0910	031	0000	$ 163.80	224	0920	011	0000	$ 163.80
224	0910	032	0000	$ 163.80	224	0920	012	0000	$ 163.80
224	0910	033	0000	$ 163.80	224	0920	013	0000	$ 163.80
224	0910	034	0000	$ 163.80	224	0920	014	0000	$ 163.80
224	0910	035	0000	$ 163.80	224	0920	015	0000	$ 163.80
224	0910	036	0000	$ 163.80	224	0920	016	0000	$ 163.80
224	0910	037	0000	$ 163.80	224	0920	017	0000	$ 163.80
224	0910	038	0000	$ 163.80	224	0920	019	0000	$ 163.80
224	0910	039	0000	$ 163.80	224	0920	023	0000	$ 163.80
224	0910	040	0000	$ 163.80	224	0920	024	0000	$ 163.80
224	0910	041	0000	$ 163.80	224	0920	027	0000	$ 163.80
			Subtotal =	$ 6,715.80				Subtotal =	$ 6,715.80
				82 Parcels; Total Zone 2 Assessment is					$ 13,431.60

ZONE 3

General:

Zone 4 of LMAD 97-01, as originally adopted by the City, consisted of two widely separated landscape areas with differing landscape types and maintenance responsibilities. In 2004, the City Council adopted a resolution dividing Zone 4 into two parts and thereby creating Zone 3 (previously non-existent). Zone 3 consists of the Verner Glen Subdivision (commonly known as Summerhill). There are 80 parcels in this Zone, whose boundaries are particularly shown on the Assessment Diagram in Figure 3.1.

The maintained area in Zone 3 consists of street frontage landscape including lawn, trees, shrubs, and ground cover. Ongoing street frontage maintenance requires weekly care of the lawn, trees, shrubs, and ground cover, including weed control, fertilization, pruning, and litter removal.

City performs/manages the maintenance for the LMAD using its own forces or those of contract providers. Figure 3.2 describes the maintenance specifications for the district.

District Financing/Method of Assessment:

As a condition of approval, the developer of two single family subdivisions comprising the original Zone 4 was required to establish a funding source to provide ongoing landscape maintenance. The funding was from annual assessments levied on residential parcels within the zone's assessment boundaries, pursuant to the Landscaping and Lighting Act of 1972. Because each of the single-family lots within the Zone was created as a result of compliance with this condition, each lot benefits in the same proportion. Therefore, the assessment costs are allocated on a per parcel basis for all parcels located within the assessment boundaries that currently qualify as a buildable single-family parcel per the current City of Citrus Heights Zoning Ordinances. The original annual assessment adopted for Zone 4 upon formation was $42.50. Upon separation in 2004, the original annual assessment of $42.50 was carried over to Zone 3.

General Fund money was used to supplement maintenance of landscaped areas in Zone 3 in the past. To eliminate the assessment revenue shortfall, an increase in assessment was proposed in Fiscal Year 98/99, but was unanimously opposed by the property owners in the required balloting process. In 2005 an increase in the annual assessment was again proposed and subsequently the property owners approved a one-time increase in the assessment from $42.50 to $81.88.

Concurrent with the assessment increase in 2005, a cost of living adjustment provision was proposed for Zone 3. However, during the property owner balloting process, this provision failed.

Annual Assessment:

The assessment increase approved in 2005 along with focused efforts to reduce overall maintenance costs kept Zone 3 expenditures below available revenues for several years. However, increased monthly utility costs and the implementation of updated cost allocation

procedures by the City have resulted in a shortfall of approximately $6,266.44 for FY 2024/2025. With no current reserves, this shortfall was subsidized by Gas Tax funds. A shortfall of approximately $5,149.60 is anticipated for FY 2025/2026.

The Summary Analysis in Figure 3.3 shows details of the Fiscal Year 2025/2026 budget and assessments for Zone 3. The assessments for Zone 3 are proposed to remain the same as Fiscal Year 2024/2025 at $81.88 per parcel per year for a total annual assessment of $6,550.40, as this district does not allow for increasing the assessments without a vote of the effected property owners.

The FY 2025/2026 Assessment Roll for Zone 3 is shown in Figure 3.4.

Zone 3 Boundary Description:

All that territory situated in the City of Citrus Heights, County of Sacramento, State of California, more particularly described as follows and as shown on the Assessment Diagram in Figure 3.1.

Area Description:

All that real property included in the Plat of Verner Glen, as recorded in the office of the recorder of Sacramento County in Book 181 of Maps, Map number 21, on March 1988.

FIGURE 3.1

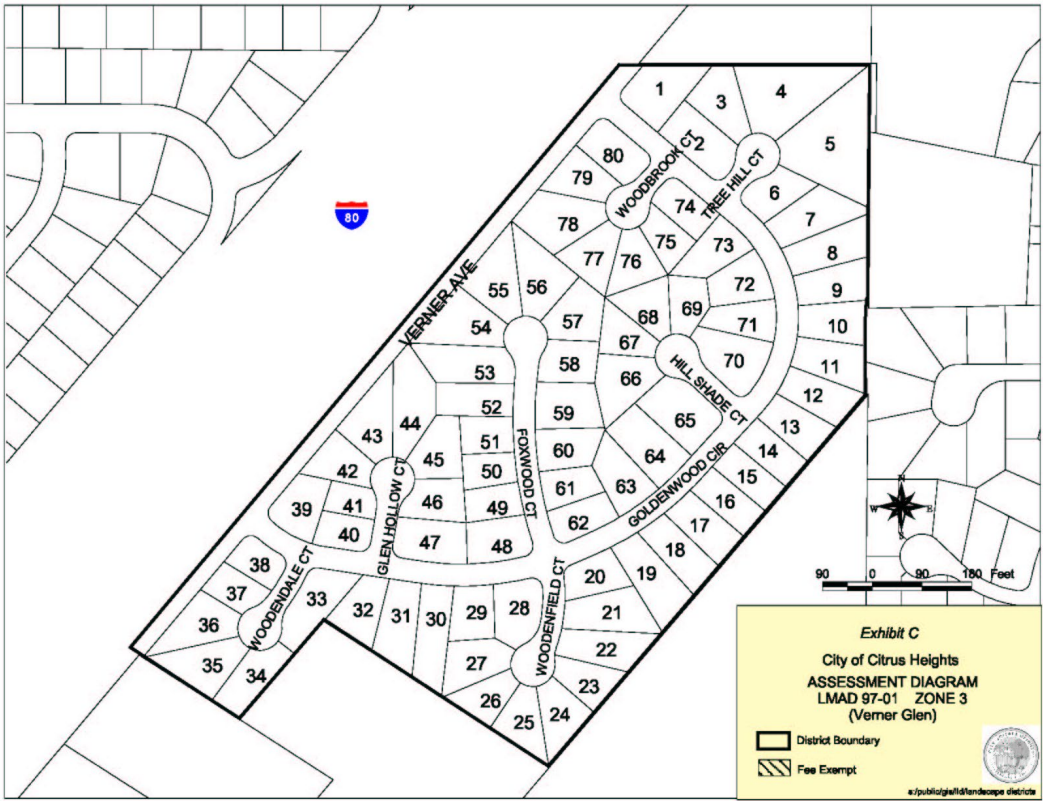


FIGURE 3.2

AD 97-01
Zone 3
City of Citrus Heights Landscape Maintenance District

Task Sheet	42005 Verner Glen
Lawn Maintenance:	
1. Mowing, trimming, edging all lawn areas.	X
2. Fertilize/weed control lawn areas.	X
3. Aerate lawn areas.	X
4. Control infestation of fungus, diseases and/or insects.	X
5. Manage irrigation. Adjust controllers.	X
Hard/Tall Fescue Maintenance:	
6. Weed control of fescue. ***Fescue to be as weed free as ornamental turf.***	
7. Weedeat fescue seed-heads.	
8. Weedeat fescue to 4" heights.	
9. Fertilize fescue.	
10. Control infestation of fungus, diseases and/or insects.	
11. Manage irrigation. Adjust controllers.	
Trees, Shrubs and Planting Area Maintenance:	
12. Complete weeding of all planting areas.	X
13. Fertilize planting areas and trees.	X
14. Prune trees **one** time per year.	X
15. Prune shrubs.	X
16. Control infestation of fungus, diseases and/or insects.	X
17. Maintain adequate staking of all trees.	X
18. Manage irrigation. Adjust controllers.	X
Groundcover and Vine Maintenance:	
19. Complete weeding of groundcovers.	X
20. Fertilize all groundcovers and vines.	X
21. Control infestation of fungus, diseases and/or insects.	X
22. Prune groundcovers and vines.	
23. Edge groundcovers.	X
24. Manage irrigation. Adjust controllers.	X
Grounds Maintenance:	
25. Complete litter pick up of landscape areas each visit.	X
26. Remove all cuttings, trimmings, and leaf debris from site each visit.	X
27. Remove weeds in paved and D.G. areas, fence lines.	X
28. Remove litter and debris every visit (sidewalk and gutter).	X
29. Median(s): Remove weeds in paved and D.G. areas.	
30. Median(s): Remove litter and debris each visit (gutter to gutter and nosing).	

FIGURE 3.3

SUMMARY ANALYSIS
ASSESSMENT DISTRICT 97-01 – ZONE 3

288-75-298; County DOL 0279

DESCRIPTION	FY 24/25* ACTUAL	FY 25/26 PROPOSED BUDGET
ASSESSMENT RATES:		
Rate Per Parcel	$ 81.88	$ 81.88
Total Number of Parcels	80	80
Total Special Assessments:	**$ 6,550.40**	**$ 6,550.40**
REVENUE:		
Interest on Fund Balance	$ -	$ -
Special Assessments	$ 6,348.38	$ 6,550.40
Total Revenue:	**$ 6,348.38**	**$ 6,550.40**
EXPENDITURES:		
Advertising & Mail	$ -	$ 400.00
Utilities	$ 3,326.82	$ 3,600.00
Professional Services	$ -	$ -
Contract - Landscape Maintenance & Extra Work	$ 9,288.00	$ 7,700.00
Contract - Tree Maintenance	$ -	$ -
Contract -Materials & Supplies	$ -	$ -
Cost Allocation (Overhead)	$ -	$ -
Total Expenditures:	**$ 12,614.82**	**$ 11,700.00**
Annual Operating Balance	**$ (6,266.44)**	**$ (5,149.60)**
Transfer to/from Operating Reserve	**$ 6,266.44**	**$ 5,149.60**
Annual Ending Balance	**$ -**	**$ -**
OPERATING RESERVE		
Beginning Fund Balance (July 1st)	$ -	$ -
Operating Reserve Set-a-side	$ -	$ -
Transfer from (to) Annual Operating Balance	$ (6,266.44)	$ (5,149.60)
Ending Operating Reserve Balance (June 30th)	**$ (6,266.44)**	**$ (5,149.60)**

** Recorded actual expenses for the first 3 quarters of the current Fiscal Year plus projections for the 4th quarter.

FIGURE 3.4

ASSESSMENT DISTRICT 97-01
ZONE 3

A.D. 97-01 (Zone 3) Assessment Roll

Assessor's Number	Assessment
229 0970 001 0000	$81.88
229 0970 002 0000	$81.88
229 0970 003 0000	$81.88
229 0970 004 0000	$81.88
229 0970 005 0000	$81.88
229 0970 006 0000	$81.88
229 0970 007 0000	$81.88
229 0970 008 0000	$81.88
229 0970 009 0000	$81.88
229 0970 013 0000	$81.88
229 0970 014 0000	$81.88
229 0970 015 0000	$81.88
229 0970 016 0000	$81.88
229 0970 017 0000	$81.88
229 0970 018 0000	$81.88
229 0970 019 0000	$81.88
229 0970 020 0000	$81.88
229 0970 021 0000	$81.88
229 0970 022 0000	$81.88
229 0970 023 0000	$81.88
229 0970 024 0000	$81.88
229 0970 025 0000	$81.88
229 0970 026 0000	$81.88
229 0970 027 0000	$81.88
229 0970 028 0000	$81.88
229 0970 029 0000	$81.88
229 0970 030 0000	$81.88
229 0970 031 0000	$81.88
229 0970 032 0000	$81.88
229 0970 033 0000	$81.88
229 0970 034 0000	$81.88
229 0970 035 0000	$81.88
229 0970 036 0000	$81.88
229 0970 037 0000	$81.88
229 0970 038 0000	$81.88
229 0970 039 0000	$81.88
229 0970 040 0000	$81.88
229 0970 041 0000	$81.88
229 0970 042 0000	$81.88
229 0970 043 0000	$81.88
229 0970 044 0000	$81.88
229 0970 045 0000	$81.88
229 0970 046 0000	$81.88

Assessor's Number	Assessment
229 0970 047 0000	$81.88
229 0970 048 0000	$81.88
229 0970 049 0000	$81.88
229 0970 050 0000	$81.88
229 0970 051 0000	$81.88
229 0970 052 0000	$81.88
229 0970 053 0000	$81.88
229 0970 054 0000	$81.88
229 0970 055 0000	$81.88
229 0970 056 0000	$81.88
229 0970 057 0000	$81.88
229 0970 058 0000	$81.88
229 0970 059 0000	$81.88
229 0970 060 0000	$81.88
229 0970 061 0000	$81.88
229 0970 062 0000	$81.88
229 0970 063 0000	$81.88
229 0970 064 0000	$81.88
229 0970 065 0000	$81.88
229 0970 066 0000	$81.88
229 0970 067 0000	$81.88
229 0970 068 0000	$81.88
229 0970 069 0000	$81.88
229 0970 070 0000	$81.88
229 0970 071 0000	$81.88
229 0970 072 0000	$81.88
229 0970 073 0000	$81.88
229 0970 074 0000	$81.88
229 0970 075 0000	$81.88
229 0970 076 0000	$81.88
229 0970 077 0000	$81.88
229 0970 078 0000	$81.88
229 0970 079 0000	$81.88
229 0970 080 0000	$81.88
229 0970 081 0000	$81.88
229 0970 082 0000	$81.88
229 0970 083 0000	$81.88

80 Parcels; Total Zone 3 Assessment is $6,550.40

ZONE 4

General:

Zone 4 of LMAD 97-01 was originally adopted by the City in 1997. The original zone consisted of the Summerhill Subdivision and the Villa Creekridge Subdivision. These two single family subdivisions were on opposite sides of the City and had widely differing landscaping and maintenance responsibilities.

As a result of the different geographical locations and maintenance responsibilities, the City Council adopted a resolution in 2004 to divide Zone 4 into two parts. The Verner Glenn (Summerhill subdivision) was incorporated into the newly created Zone 3 and the 111 parcel Villa Creekridge Subdivision remained in Zone 4. Figure 4.1 shows the current boundaries of Zone 4.

Originally the maintained area in Zone 4 consisted of street frontage landscape including lawn, trees, shrubs, and ground cover. Ongoing street frontage maintenance requires weekly care of the lawn, trees, shrubs, and ground cover, including weed control, fertilization, pruning, and litter removal.

Over the years General Fund money has been used to supplement maintenance in Zone 4. To reduce the assessment revenue shortfall, staff repeatedly re-evaluated and adjusted the maintenance effort to reduce costs. In July 2007, the City Council approved detaching a portion of the maintained area from Zone 4 (landscaping along Fireweed Circle). This detached area is now maintained by a neighboring Homeowner's Association under a special agreement. In 2010 the City implemented a xeriscaping (low-water and maintenance) plan to eliminate some of the more labor intensive and water consuming landscape features, such as turf, and reduced the level of service on the remaining landscaping to a minimum. In a further effort to reduce subsidies, in 2011, the City conducted a pilot project that reduced the frequency of maintenance (i.e. every 6 or 8 weeks instead of monthly). However, the monthly maintenance schedule was reinstated due to complaints on its appearance from the public.

Zone 4 now consists of street frontage landscape including trees, shrubs, and ground cover; all with monthly maintenance.

The City performs/manages the maintenance for the LMAD using its own forces or those of contract providers. Figure 4.2 describes the maintenance specifications for the district.

District Financing/Method of Assessment:

As a condition of approval, the developer of two single family subdivisions comprising the original Zone 4 was required to establish a funding source to provide ongoing landscape maintenance. The funding for Zone 4 is from annual assessments levied on residential parcels within the zone's assessment boundaries, pursuant to the Landscaping and Lighting Act of 1972. Because each of the single-family lots within the Zone was created as a result of compliance with this condition, each lot benefits in the same proportion. Therefore, the assessment costs are allocated on a per parcel basis for all parcels located within the assessment boundaries that

currently qualify as a buildable single-family parcel per the current City of Citrus Heights Zoning Ordinances. The original annual assessment adopted for Zone 4 upon formation was $42.50. Upon separation in 2004, the annual assessment for Zone 4 remained at $42.50 per assessed parcel.

General Fund money has been used to supplement maintenance of landscaped areas in Zone 4 in the past. To eliminate the assessment revenue shortfall, assessment increases were proposed in Fiscal Years 98/99, 2005/2006 and 2009/2010, but all attempts failed under majority opposition by the property owners in the required balloting process.

This Zone does not have a cost of living increase provision.

Annual Assessment:

From the beginning, General Fund revenues have been used to subsidize Zone 4 maintenance. Efforts such as detaching part of the maintained area, replanting with low-water and low maintenance landscaping and even reducing the maintenance frequency have resulted in significant reductions in maintenance and utility costs, but the gap between maintenance expenditures and assessment revenues continues to widen.

For the 2023/2024 fiscal year, the increase of monthly utility costs and the implementation of updated cost allocation procedures by the city has resulted in a shortfall of $20,851.19 With no reserves, this shortfall was subsidized by Gas Tax revenues.

The Summary Analysis in Figure 4.3 shows details of the Fiscal Year 2025/2026 budget and assessments for Zone 4. The assessments for Zone 4 are proposed to remain the same as Fiscal Year 2024/2025, at $42.50 per parcel per year for a total annual assessment of $4,717.50, as this district does not allow for increasing the assessments without a vote of the effected property owners. For FY 2024/2025 the projected budget shortfall is $12,996.76 and again Gas Tax revenues are being budgeted to cover the shortfall. A shortfall of approximately $10,582.50 is anticipated for FY 2025/2026.

The FY 2024/2025 Assessment Roll for Zone 4 is shown in 4.4.

Zone 4 Boundary Description:

All that territory situated in the City of Citrus Heights, County of Sacramento, State of California, more particularly described as follows and as shown on the Assessment Diagram for Zone 4 in Figure 4.1.

Area Description:

All that real property included in the Plat of Villa Creekridge, as recorded in the office of the recorder of Sacramento County Book 188 of Maps, Map number 3; December, 1988.

FIGURE 4.1

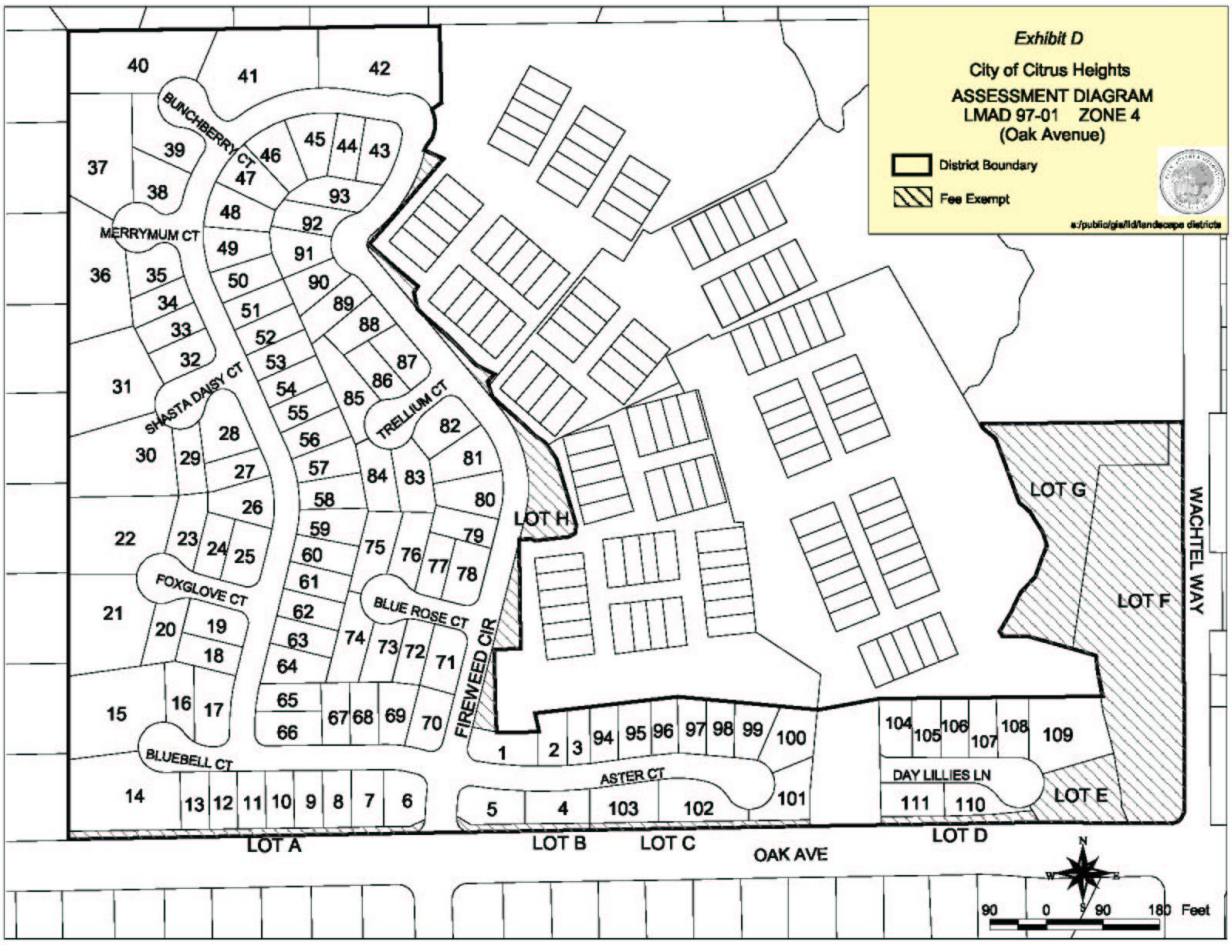

Exhibit D
City of Citrus Heights
ASSESSMENT DIAGRAM
LMAD 97-01 ZONE 4
(Oak Avenue)
District Boundary
Fee Exempt
BUNCHBERRY CT
MERRYMUM CT
SHASTA DAISY CT
TRELLIUM CT
FOXGLOVE CT
BLUE ROSE CT
FIREWEED CIR
BLUEBELL CT
ASTER CT
DAY LILLIES LN
LOT A
LOT B
LOT C
LOT D
LOT E
LOT F
LOT G
LOT H
OAK AVE
WACHTEL WAY
90 0 90 180 Feet

FIGURE 4.2

AD 97-01
Zone 4
City of Citrus Heights Landscape Maintenance District

Task Sheet	42006 Villa Creekridge
Lawn Maintenance:	
1. Mowing, trimming, edging all lawn areas.	
2. Fertilize/weed control lawn areas.	
3. Aerate lawn areas.	
4. Control infestation of fungus, diseases and/or insects.	
5. Manage irrigation. Adjust controllers.	
Hard/Tall Fescue Maintenance:	
6. Weed control of fescue. ***Fescue to be as weed free as ornamental turf.***	
7. Weedeat fescue seed-heads.	
8. Weedeat fescue to 4" heights.	
9. Fertilize fescue.	
10. Control infestation of fungus, diseases and/or insects.	
11. Manage irrigation. Adjust controllers.	
Trees, Shrubs and Planting Area Maintenance:	
12. Complete weeding of all planting areas.	X
13. Fertilize planting areas and trees.	X
14. Prune trees **one** time per year.	X
15. Prune shrubs.	X
16. Control infestation of fungus, diseases and/or insects.	X
17. Maintain adequate staking of all trees.	X
18. Manage irrigation. Adjust controllers.	X
Groundcover and Vine Maintenance:	
19. Complete weeding of groundcovers.	X
20. Fertilize all groundcovers and vines.	X
21. Control infestation of fungus, diseases and/or insects.	X
22. Prune groundcovers and vines.	X
23. Edge groundcovers.	X
24. Manage irrigation. Adjust controllers.	X
Grounds Maintenance:	
25. Complete litter pick up of landscape areas each visit.	X
26. Remove all cuttings, trimmings, and leaf debris from site each visit.	X
27. Remove weeds in paved and D.G. areas, fence lines.	X
28. Remove litter and debris every visit (sidewalk and gutter).	X
29. Median(s): Remove weeds in paved and D.G. areas.	
30. Median(s): Remove litter and debris each visit (gutter to gutter and nosing).	

FIGURE 4.3

ASSESSMENT DISTRICT 97-01 – ZONE 4

282-75-292; County DOL 0272

DESCRIPTION	FY 24/25 ACTUAL**	FY 25/26 PROPOSED BUDGET
ASSESSMENT RATES:		
Rate Per Parcel	$ 42.50	$ 42.50
Total Number of Parcels	111	111
Total Special Assessments	**$ 4,717.50**	**$ 4,717.50**
REVENUE:		
Interest on Fund Balance	$ -	$ -
Special Assessments	$ 4,556.26	$ 4,717.50
Total Revenues:	**$ 4,556.26**	**$ 4,717.50**
EXPENDITURES:		
Advertising	$ -	$ 400.00
Utilities - Electric	$ 921.50	$ 600.00
Utilities - Water	$ 7,038.52	$ 4,500.00
Professional Services	$ -	$ -
Contract - Landscape Maintenance	$ 9,216.00	$ 9,800.00
Contract - Construction, Repairs & Extra Work	$ 377.00	$ -
Contract - Materials & Supplies	$ -	$ -
Cost Allocation (Overhead)	$ -	$ -
Total Expenditures:	**$ 17,553.02**	**$ 15,300.00**
Annual Operating Balance	**$ (12,996.76)**	**$ (10,582.50)**
Transfer to/from Operating Reserve	**$ 12,996.76**	**$ 10,582.50**
Annual Ending Balance	**$ -**	**$ -**
OPERATING RESERVE		
Beginning Fund Balance (July 1st)	$ -	$ -
Operating Reserve Set-a-side	$ -	$ -
Transfer from (to) Annual Operating Balance	$ (12,996.76)	$ (10,582.50)
Ending Operating Reserve Balance (June 30th)	**$ (12,996.76)**	**$ (10,582.50)**
FACILITY REPLACEMENT RESERVE		
Beginning Facility Replacement Balance (July 1st)	$ -	$ -
Facility Replacement Set-aside	$ -	$ -
Replacement Project Cost	$ -	$ -
Ending Facility Replacement Balance (June 30th)	$ -	$ -

** Recorded actual expenses for the first 3 quarters of Fiscal Year plus projection for the 4th quarter.

FIGURE 4.4

ASSESSMENT DISTRICT 97-01 - ZONE 4

A.D. 97-01 (Zone 4) Assessment Roll

Assessor's Number				Assessment
224	0890	001	0000	$42.50
224	0890	002	0000	$42.50
224	0890	003	0000	$42.50
224	0890	004	0000	$42.50
224	0890	005	0000	$42.50
224	0890	006	0000	$42.50
224	0890	007	0000	$42.50
224	0890	008	0000	$42.50
224	0890	009	0000	$42.50
224	0890	010	0000	$42.50
224	0890	011	0000	$42.50
224	0890	012	0000	$42.50
224	0890	013	0000	$42.50
224	0890	014	0000	$42.50
224	0890	015	0000	$42.50
224	0890	016	0000	$42.50
224	0890	017	0000	$42.50
224	0890	018	0000	$42.50
224	0890	019	0000	$42.50
224	0890	020	0000	$42.50
224	0890	021	0000	$42.50
224	0890	022	0000	$42.50
224	0890	023	0000	$42.50
224	0890	024	0000	$42.50
224	0890	025	0000	$42.50
224	0890	026	0000	$42.50
224	0890	027	0000	$42.50
224	0890	028	0000	$42.50
224	0890	029	0000	$42.50
224	0890	030	0000	$42.50
224	0890	031	0000	$42.50
224	0890	032	0000	$42.50
224	0890	033	0000	$42.50
224	0890	034	0000	$42.50
224	0890	035	0000	$42.50
224	0890	036	0000	$42.50
224	0890	037	0000	$42.50
224	0890	038	0000	$42.50
224	0890	039	0000	$42.50
224	0890	040	0000	$42.50
224	0890	041	0000	$42.50

Assessor's Number				Assessment
224	0890	042	0000	$42.50
224	0890	043	0000	$42.50
224	0890	044	0000	$42.50
224	0890	045	0000	$42.50
224	0890	046	0000	$42.50
224	0890	047	0000	$42.50
224	0890	048	0000	$42.50
224	0890	049	0000	$42.50
224	0890	050	0000	$42.50
224	0890	051	0000	$42.50
224	0890	052	0000	$42.50
224	0890	053	0000	$42.50
224	0890	054	0000	$42.50
224	0890	055	0000	$42.50
224	0890	056	0000	$42.50
224	0890	057	0000	$42.50
224	0890	058	0000	$42.50
224	0890	059	0000	$42.50
224	0890	060	0000	$42.50
224	0890	061	0000	$42.50
224	0890	062	0000	$42.50
224	0890	063	0000	$42.50
224	0890	064	0000	$42.50
224	0890	065	0000	$42.50
224	0890	066	0000	$42.50
224	0890	067	0000	$42.50
224	0890	068	0000	$42.50
224	0890	069	0000	$42.50
224	0890	070	0000	$42.50
224	0890	071	0000	$42.50
224	0890	072	0000	$42.50
224	0890	073	0000	$42.50
224	0890	074	0000	$42.50
224	0890	075	0000	$42.50
224	0890	076	0000	$42.50
224	0890	077	0000	$42.50
224	0890	078	0000	$42.50
224	0890	079	0000	$42.50
224	0890	080	0000	$42.50
224	0890	081	0000	$42.50
224	0890	082	0000	$42.50

ASSESSMENT DISTRICT 97-01 - ZONE 4

A.D. 97-01 (Zone 4) Assessment Roll

Assessor's Number				Assessment
224	0890	083	0000	$42.50
224	0890	084	0000	$42.50
224	0890	085	0000	$42.50
224	0890	086	0000	$42.50
224	0890	087	0000	$42.50
224	0890	088	0000	$42.50
224	0890	089	0000	$42.50
224	0890	090	0000	$42.50
224	0890	091	0000	$42.50
224	0890	092	0000	$42.50
224	0890	093	0000	$42.50
224	0900	001	0000	$42.50
224	0900	002	0000	$42.50
224	0900	003	0000	$42.50
224	0900	004	0000	$42.50
224	0900	010	0000	$42.50
224	0900	011	0000	$42.50
224	0900	013	0000	$42.50
224	0900	014	0000	$42.50
224	0900	015	0000	$42.50
224	0900	016	0000	$42.50
224	0900	017	0000	$42.50
224	0900	018	0000	$42.50
224	0900	019	0000	$42.50
224	0900	020	0000	$42.50
224	0900	021	0000	$42.50
224	0900	022	0000	$42.50
224	0900	026	0000	$42.50
224	0900	028	0000	$42.50

111 Parcels; Total Zone 4 Assessment is $4,717.50

CITY OF CITRUS HEIGHTS

CITY COUNCIL STAFF REPORT MEMORANDUM

DATE: July 9, 2025

TO: Mayor and City Council Members
Ashley J. Feeney, City Manager

FROM: Regina Cave, General Services Director
Leslie Blomquist, City Engineer

SUBJECT: **Landscape Maintenance Assessment Districts 98-01, 98-02 and 03-01 Levy of Fiscal Year 2025/2026 Assessments**

Summary and Recommendation

On June 25, 2025, City Council took the first steps toward the proposed annual update for Fiscal Year 2025/2026 for the Landscape Maintenance Assessment Districts (LMAD) 98-01, 98-02 (Zones 1, 2, 3 and 4), and 03-01 (Zones 1, 2 and 3). At that time, Council adopted Resolutions of Intention to update the districts and called for public hearings on July 9, 2025. Subsequently, the City Clerk published the required notice.

Staff recommends the City Council:

1. Convene the public hearing for the district regarding the proposed annual assessment for Fiscal Year 2025/2026; and

2. Resolution No. 2025-____: Resolution of the City Council of the City of Citrus Heights, California, to Confirm the Diagram and Assessment and to Levy Fiscal Year 2025/2026 assessments for Landscape Maintenance Assessment District No. 98-01 (Stock Village Units Nos. 1 and 2).

3. Resolution No. 2025-____: Resolution of the City Council of the City of Citrus Heights, California, to Confirm the Diagram and Assessment and to Levy Fiscal Year 2025/2026 Assessments for Landscape Maintenance Assessment District No. 98-02 (Zone 1: Sorenson Ranch, Zone 2: Autumnwood, Zone 3: Mariposa Creek and Zone 4: Wyatt Ranch).

4. Resolution No. 2025-____: Resolution of the City Council of the City of Citrus Heights, California, to Confirm the Diagram and Assessment and to Levy Fiscal Year 2025/2026 Assessments for Landscape Maintenance Assessment District No. 03-01 (Stock Ranch Zones 1: Stock Ranch North, Zone 2: Stock Ranch South and Zone 3: Mitchell Farms).

Fiscal Impact

Assessment Districts 98-01, 98-02 (Zones 1, 2, 3 and 4), and 03-01 (Zones 1, 2 and 3) are currently fully funded by their annual assessments and operating reserves as needed; therefore, there is no fiscal impact to the General Fund for these districts. The following tables (Nos. 1, 2, 3, 4, 5, 6, 7 and 8) summarize the revenues and expenditures for each of the districts/zones) contained in the engineer's report:

Table No. 1
98-01 Stock Village

Description	FY 24/25 Actual	FY 25/26 Proposed
REVENUE:		
Special Assessments Revenues	$11,513.73	$11,855.62
Interest on Fund Balance (1)	$2,880.27	$0.00
Total Revenues	**$14,394.00**	**$11,855.62**
EXPENDITURES:		
Total Expenditures	**$10,956.71**	**$12,811.00**
Annual Operating Balance	**$3,437.29(2)**	**-$955.38(3)**

(1) Interest earnings estimated; will reflect actuals in Annual Comprehensive Financial Report.
(2) Balance transferred to Assessment Fund reserve.
(3) Assessment Fund reserves available to balance the annual operating shortfall.

Table No. 2
98-02, Zone 1 – Sorenson Ranch

Description	FY 24/25 Actual	FY 25/26 Proposed
REVENUE:		
Special Assessments Revenues	$23,382.55	$24,739.68
Interest on Fund Balance (1)	$1,379.03	$0.00
Total Revenues	**$24,240.52**	**$24,255.72**
EXPENDITURES:		
Total Expenditures	**$37,777.33**	**$21,600.00**
Annual Operating Balance (2)	**-$13,015.75**	**$3,139.68(3)**

(1) Interest earnings estimated; will reflect actuals in Annual Comprehensive Financial Report.
(2) Assessment Fund reserves available to balance the annual operating shortfall.
(3) Balance transferred to Assessment Fund reserve.

Table No. 3
98-02, Zone 2 - Autumnwood

Description	FY 24/25 Actual	FY 25/26 Proposed
REVENUE:		
Special Assessments Revenues	$17,541.80	$18,152.52
Interest on Fund Balance (1)	$971.69	$0.00
Total Revenues	**$18,513.49**	**$18,152.52**
EXPENDITURES:		
Total Expenditures	**$20,314.61**	**$11,425.00**
Annual Operating Balance	**-$5,042.04 (2)**	**$6,727.52 (3)**

(1) Interest earnings estimated; will reflect actuals in Annual Comprehensive Financial Report.
(2) Assessment Fund reserves available to balance the annual operating shortfall.
(3) Balance transferred to Assessment Fund reserve.

Table No. 4
98-02, Zone 3 – Mariposa Creek

Description	FY 24/25 Actual	FY 25/26 Proposed
REVENUE:		
Special Assessments Revenues	$12,306.25	$12,594.00
Interest on Fund Balance (1)	$749.97	$0.00
Total Revenues	**$13,056.22**	**$12,594.00**
EXPENDITURES:		
Total Expenditures	**$17,034.43**	**$6,925.00**
Annual Operating Balance	**-$3,978.21(2)**	**$5669.00(3)**

(1) Interest earnings estimated; will reflect actuals in Annual Comprehensive Financial Report.
(2) Assessment Fund reserves available to balance the annual operating shortfall.
(3) Balance transferred to Assessment Fund reserve.

Table No. 5
98-02, Zone 4 – Wyatt Ranch

Description	FY 24/25 Actual	FY 25/26 Proposed
REVENUE:		
Special Assessments Revenues	$11,184.11	$9,408.84
Interest on Fund Balance (1)	$317.59	$0
Total Revenues	**$11,501.70**	**$9,408.84**
EXPENDITURES:		
Total Expenditures	**$0.00**	**$3,725.00**
Annual Operating Balance (2)	**$11,501.70**	**$5,683.84**

(1) Interest earnings estimated; will reflect actuals in Annual Comprehensive Financial Report.
(2) Balance transferred to Assessment Fund reserve.

Table No. 6
03-01, Zone 1 – Stock Ranch NORTH

Description	FY 24/25 Actual	FY 25/26 Proposed
REVENUE:		
Special Assessments Revenues	$98,724.82	$98,861.70
Interest on Fund Balance (1)	$17,513.58	$0
Total Revenues	**$116,238.40**	**$98,861.70**
EXPENDITURES:		
Total Expenditures	**$123,143.86**	**$127,500.00**
Annual Operating Balance (2)	**-$6,905.46**	**-$28,638.30**

(1) Interest earnings estimated; will reflect actuals in Annual Comprehensive Financial Report.
(2) Assessment Fund reserves available to balance the annual operating shortfall.

Table No. 7
03-01, Zone 2 – Stock Ranch SOUTH

Description	FY 24/25 Actual	FY 25/26 Proposed
REVENUE:		
Special Assessments Revenues	$21,190.98	$22,621.38
Interest on Fund Balance (1)	$805.50	$0.00
Total Revenues	**$21,996.48**	**$22,621.38**
EXPENDITURES:		
Total Expenditures	**$9,726.50**	**$17,103.00**
Annual Operating Balance (2)	**$11,464.48**	**$5,518.38**

(1) Interest earnings estimated; will reflect actuals in Annual Comprehensive Financial Report.
(2) Balance transferred to Assessment Fund reserve.

Table No. 8
03-01, Zone 3 – Mitchell Farms

Description	FY 24/25 Actual	FY 25/26 Proposed
REVENUE:		
Special Assessments Revenues	$91,145.87	$93,339.24
Interest on Fund Balance (1)	$5,980.56	$0.00
Total Revenues	**$97,126.43**	**$93,339.24**
EXPENDITURES:		
Total Expenditures	**$0.00**	**$46,865.00**
Annual Operating Balance (2)	**$97,126.43**	**$46,474.24**

(1) Interest earnings estimated; will reflect actuals in Annual Comprehensive Financial Report.
(2) Balance transferred to Assessment Fund reserve.

Continually increasing utility rates and monthly maintenance costs as well as updated methods for allocation of the City's overhead costs have all contributed to an overall increase in district expenditures.

Background and Analysis

The City currently has four (4) landscape maintenance districts with several zones in some of the districts.

Assessment District	Zone	Creation Date	Location
97-01	1	1997	"Bridgemont" subdivision off of Van Maren Lane
	2	1997	"St. Andrews Court" subdivision off of Old Auburn Road
	3	1997	"Verner Glenn" (Summerhill) subdivision off of Verner Avenue
	4	1997	"Villa Creekridge" subdivision off of Oak Avenue
98-01	1	1998	"Stock Village Unit No. 1 & 2" Subdivision off of Stock Ranch Road
98-02	1	1998	"Sorenson Ranch" subdivision off of Van Maren Lane
	2	2014	"Autumnwood" subdivision off of Antelope Road
	3	2018	"Mariposa Creek" subdivision off Antelope Road
	4	2019	"Wyatt Ranch" subdivision off Sunrise Boulevard
03-01	1	2003	"Stock Ranch" development on Auburn Blvd - properties north of Arcade Creek
	2	2003	"Stock Ranch" development off of Stock Ranch Road – properties south of Arcade Creek
	3	2020	"Mitchell Farms" subdivision between Sunrise Boulevard and Fair Oaks Boulevard, north of Arcadia Drive.

This agenda item addresses LMADs 98-01, 98-02, and 03-01 (LMAD 97-01 is addressed under a separate agenda item). Specific maintenance responsibilities for each of these districts are discussed in the Engineer's Report.

On June 25, 2025, the City Council adopted Resolutions of Intention for each of the three LMADs approving the Engineer's Report, declaring its intention to order the annual update for Fiscal Year 2025/2026, to levy and collect assessments for the City of Citrus Heights Landscape Maintenance Assessment Districts, and setting Wednesday, July 9, 2025 at 6:00 p.m. (or shortly thereafter) as the time and date for the public hearings.

Pursuant to State Law, the City must hold a public hearing on the matter for each District. Since an increase in assessments beyond the allowable annual increase per zone is not proposed and thus not triggering Prop 218, the code only requires the notice to be published in a newspaper.

The annual update and the levy of assessments for Fiscal Year 2025/2026 for the Landscape Maintenance Assessment Districts Nos. 98-01, 98-02 (Zones 1, 2, 3 and 4) and 03-01 (Zones 1, 2 and 3), proposed by the resolutions will fund the following: maintenance and servicing of landscaping, trees, and other vegetation, and related or appurtenant facilities, including weeding, fertilizing, pruning, and controlling fungus, disease and insect infestation; operation of irrigation and drainage systems including the provision of water and power, and maintenance of sound walls.

The Engineer's Report summarizes maintenance efforts and recommends increasing assessments for Fiscal Year 2025/2026 by 2% (4% maximum allowed) for Districts 98-01; 98-02 Zones 1, 2, 3 and 4; and 03-01 Zones 1, 2 and 3. The recommended increases are to maintain current levels of services, sustain existing reserves in each of the respected zones and ensure sufficient reserve for the two zones (98-02 Zone 4, and 03-01 Zone 3) prior to the City and/or Sunrise Recreation

and Park District assuming maintenance responsibility of the Zones. The assessment district diagrams and assessment rolls for these assessment districts are contained in the Engineer's Reports.

Attachments

1. Resolution No. 2025-____: Resolution of the City Council of the City of Citrus Heights, California, to Confirm the Diagram and Assessment and to Levy Fiscal Year 2025/2026 Assessments for Landscape Maintenance Assessment District No. 98-01 (Stock Village Units Nos. 1 and 2).
2. Resolution No. 2025-____: Resolution of the City Council of the City of Citrus Heights, California, to Confirm the Diagram and Assessment and to Levy Fiscal Year 2025/2026 Assessments for Landscape Maintenance Assessment District No. 98-02 (Zone 1: Sorenson Ranch, Zone 2: Autumnwood, Zone 3: Mariposa Creek and Zone 4: Wyatt Ranch).
3. Resolution No. 2025-____: Resolution of the City Council of the City of Citrus Heights, California, to Confirm the Diagram and Assessment and to Levy Fiscal Year 2025/2026 Assessments for Landscape Maintenance Assessment District No. 03-01 (Zone 1: Stock Ranch North, Zone 2: Stock Ranch South and Zone 3: Mitchell Farms).
4. Engineer's Report

RESOLUTION NO. 2025-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CITRUS HEIGHTS, CALIFORNIA, TO CONFIRM THE DIAGRAM AND ASSESSMENT AND TO LEVY FISCAL YEAR 2025/2026 ASSESSMENTS FOR LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT NO. 98-01 (STOCK VILLAGE UNITS NOS. 1 AND 2)

WHEREAS, on June 25, 2025, the City Council (Council) of the City of Citrus Heights (City) adopted its Resolution No. 2025-048, initiating proceedings pursuant to the landscaping and Lighting Act of 1972, being California Streets and Highways Code Sections 22500 et seq. (Act), to levy and collect assessments for Fiscal Year 2025/2026 in the City of Citrus Heights Landscape Maintenance Assessment District No. 98-01 (Stock Village Units Nos. 1 and 2); and

WHEREAS, as directed by this Council, the City Engineer has prepared and filed with the City Clerk a report for Fiscal Year 2025/2026 (Engineer's Report) in accordance with the Act; and

WHEREAS, on June 25, 2025, Council adopted its Resolution No. 2025-051, approving Engineer's Report, and setting a public hearing date of July 9, 2025 at 6:00 p.m., at the Citrus Heights Council Chambers located at 6360 Fountain Square Drive, Citrus Heights, California 95621; and

WHEREAS, a notice of the public hearing was published in the form, time and manner required by law; and

WHEREAS, at the public hearing, the Council duly heard all interested persons desiring to be heard.

NOW THEREFORE BE IT RESOLVED AND ORDERED, by the City Council of the City of Citrus Heights hereby declares that:

Section 1. Recitals. The foregoing recitals are true and correct and the Council so finds and determines.

Section 2. Approval of Engineer's Report. This Council hereby approves the Engineer's Report as now on file with the City Clerk.

Section 3. Improvements Ordered. This Council hereby orders the proposed improvements described in the Engineer's Report to be made.

Section 4. Special Benefit Finding. This Council hereby finds and determines that the assessment included in the Engineer's Report assesses all of the subdivisions of land in the assessment district for the special benefits provided by the improvements in proportion to the special benefits to be received by such subdivision, respectively, from the improvements.

Section 5. Confirmation of Assessment Diagram. This Council hereby confirms the diagram and the assessment now on file with it.

Section 6. Directive to file Diagram and Assessment. This Council hereby directs the City Clerk to file a certified copy of the diagram and the assessment as confirmed with the Sacramento County Auditor.

Section 7. Entry on the Roll. The Sacramento County Auditor is hereby requested to enter on the County Assessment Roll opposite each lot or parcel of land the amount assessed thereupon, as shown on the assessment filed by the City Clerk.

Section 8. Effective Date. This resolution shall take effect from and after the date of its passage.

The City Clerk shall certify the passage and adoption of this Resolution and enter it into the book of original resolutions.

PASSED AND ADOPTED by the City Council of the City of Citrus Heights, California, this 9th day of July 2025 by the following vote, to wit:

AYES: Council Members:
NOES: Council Members:
ABSTAIN: Council Members:
ABSENT: Council Members:

Dr. Jayna Karpinski-Costa

ATTEST:

Amy Van, City Clerk

RESOLUTION NO. 2025-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CITRUS HEIGHTS, CALIFORNIA, TO CONFIRM THE DIAGRAM AND ASSESSMENT AND TO LEVY FISCAL YEAR 2025/2026 ASSESSMENTS FOR LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT NO. 98-02 (ZONE 1: SORENSON RANCH, ZONE 2: AUTUMNWOOD, ZONE 3: MARIPOSA CREEK and ZONE 4: WYATT RANCH)

WHEREAS, on June 25, 2025, the City Council (Council) of the City of Citrus Heights (City) adopted its Resolution No. 2025-049, initiating proceedings pursuant to the Landscaping and Lighting Act of 1972, being California Streets and Highways Code Sections 22500 et seq. (Act), to levy and collect assessments for Fiscal Year 2025/2026 in the City of Citrus Heights Landscape Maintenance Assessment District No. 98-02 (Zone 1: Sorenson Ranch, Zone 2: Autumnwood, Zone 3: Mariposa Creek and Zone 4: Wyatt Ranch); and

WHEREAS, as directed by this Council, the City Engineer has prepared and filed with the City Clerk a report for Fiscal Year 2025/2026 (Engineer's Report) in accordance with the Act; and

WHEREAS, on June 25, 2025, the Council adopted its Resolution No. 2025-052, approving Engineer's Report, and setting a public hearing date of July 9, 2025, at 6:00 p.m., at the Citrus Heights Council Chambers located at 6360 Fountain Square Drive, Citrus Heights, California 95621; and

WHEREAS, a notice of the public hearing was published in the form, time and manner required by law; and

WHEREAS, at the public hearing, the Council duly heard all interested persons desiring to be heard.

NOW THEREFORE BE IT RESOLVED AND ORDERED, by the City Council of the City of Citrus Heights hereby declares that:

Section 1. Recitals. The foregoing recitals are true and correct and the Council so finds and determines.

Section 2. Approval of Engineer's Report. This Council hereby approves the Engineer's Report as now on file with the City Clerk.

Section 3. Improvements Ordered. This Council hereby orders the proposed improvements described in the Engineer's Report to be made.

Section 4. Special Benefit Finding. This Council hereby finds and determines that the assessment included in the Engineer's Report assesses all of the subdivisions of land in the assessment district for the special benefits provided by the improvements in proportion to the special benefits to be received by such subdivision, respectively, from the improvements.

Section 5. Confirmation of Assessment Diagram. This Council hereby confirms the diagram and the assessment now on file with it.

Section 6. Directive to file Diagram and Assessment. This Council hereby directs the City

Clerk to file a certified copy of the diagram and the assessment as confirmed with the Sacramento County Auditor.

Section 7. Entry on the Roll. The Sacramento County Auditor is hereby requested to enter on the County Assessment Roll opposite each lot or parcel of land the amount assessed thereupon, as shown on the assessment filed by the City Clerk.

Section 8. Effective Date. This resolution shall take effect from and after the date of its passage.

The City Clerk shall certify the passage and adoption of this Resolution and enter it into the book of original resolutions.

PASSED AND ADOPTED by the City Council of the City of Citrus Heights, California, this 9th day of July 2025 by the following vote, to wit:

AYES: Council Members:
NOES: Council Members:
ABSTAIN: Council Members:
ABSENT: Council Members:

Dr. Jayna Karpinski-Costa

ATTEST:

Amy Van, City Clerk

RESOLUTION NO. 2025-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CITRUS HEIGHTS, CALIFORNIA, TO CONFIRM THE DIAGRAM AND ASSESSMENT AND TO LEVY FISCAL YEAR 2025/2026 ASSESSMENTS FOR LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT NO. 03-01 (ZONE 1: STOCK RANCH NORTH, ZONE 2: STOCK RANCH SOUTH and ZONE 3: MITCHELL FARMS)

WHEREAS, on June 25, 2025, the City Council (Council) of the City of Citrus Heights (City) adopted its Resolution No. 2025-050, initiating proceedings pursuant to the Landscaping and Lighting Act of 1972, being California Streets and Highways Code Sections 22500 et seq. (Act), to levy and collect assessments for Fiscal Year 2025/2026 in the City of Citrus Heights Landscape Maintenance Assessment District No. 03-01 (Zone 1: Stock Ranch North, Zone 2: Stock Ranch South and Zone 3: Mitchell Farms); and

WHEREAS, as directed by this Council, the City Engineer has prepared and filed with the City Clerk a report for Fiscal Year 2025/2026 (Engineer's Report) in accordance with the Act; and

WHEREAS, on June 25, 2025 the Council adopted its Resolution No. 2025-053, approving Engineer's Report, and setting a public hearing date of July 9, 2025 at 6:00 p.m., at the Citrus Heights Council Chambers located at 6360 Fountain Square Drive, Citrus Heights, California 95621; and

WHEREAS, a notice of the public hearing was published in the form, time and manner required by law; and

WHEREAS, at the public hearing, the Council duly heard all interested persons desiring to be heard.

NOW THEREFORE BE IT RESOLVED AND ORDERED, by the City Council of the City of Citrus Heights hereby declares that:

Section 1. Recitals. The foregoing recitals are true and correct and the Council so finds and determines.

Section 2. Recitals Approval of Engineer's Report. This Council hereby approves the Engineer's Report as now on file with the City Clerk.

Section 3. Improvements Ordered. This Council hereby orders the proposed improvements described in the Engineer's Report to be made.

Section 4. Special Benefit Finding. This Council hereby finds and determines that the assessment included in the Engineer's Report assesses all of the subdivisions of land in the assessment district for the special benefits provided by the improvements in proportion to the special benefits to be received by such subdivision, respectively, from the improvements.

Section 5. Confirmation of Assessment Diagram. This Council hereby confirms the diagram and the assessment now on file with it.

Section 6. Directive to file Diagram and Assessment. This Council hereby directs the City Clerk to file a certified copy of the diagram and the assessment as confirmed with the Sacramento County Auditor.

Section 7. Entry on the Roll. The Sacramento County Auditor is hereby requested to enter on the County Assessment Roll opposite each lot or parcel of land the amount assessed thereupon, as shown on the assessment filed by the City Clerk.

Section 8. Effective Date. This resolution shall take effect from and after the date of its passage.

The City Clerk shall certify the passage and adoption of this Resolution and enter it into the book of original resolutions.

PASSED AND ADOPTED by the City Council of the City of Citrus Heights, California, this 9th day of July 2025 by the following vote, to wit:

AYES: **Council Members:**
NOES: **Council Members:**
ABSTAIN: **Council Members:**
ABSENT: **Council Members:**

_____
Dr. Jayna Karpinski-Costa

ATTEST:

_____
Amy Van, City Clerk

CITY OF CITRUS HEIGHTS

SACRAMENTO COUNTY

CALIFORNIA

ENGINEER'S REPORT
for
Landscape Maintenance Districts

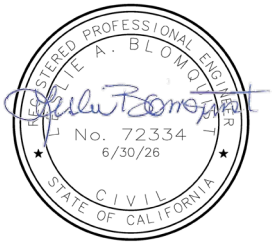
Assessment District Numbers: 98-01, 98-02 and 03-01
Annual Update for Fiscal Year 2025/2026

Prepared by:

Leslie Blomquist

City Engineer

July 9, 2025



CERTIFICATIONS

LANDSCAPE MAINTENANCE DISTRICT
ASSESSMENT DISTRICTS NUMBERS: 98-01, 98-02 and 03-01
(Pursuant to the Landscaping and Lighting Act of 1972)

Engineer's Report for Fiscal Year 2025/2026

The undersigned respectfully submits the enclosed report as directed by the City Council.

DATED: July 9, 2025

CITY OF CITRUS HEIGHTS

By _____
Leslie Blomquist, P.E.
CITY ENGINEER

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was filed with me on the _____ day of _____, 2025.

Amy Van, City Clerk
City of Citrus Heights,
Sacramento County, California

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was approved and confirmed by the City Council of the City of Citrus Heights, California, on the _____ day of _____, 2025.

Amy Van, City Clerk
City of Citrus Heights,
Sacramento County, California

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was filed with the County Auditor of the County of Sacramento on the _____ day of _____, 2025.

Amy Van, City Clerk
City of Citrus Heights,
Sacramento County, California

By _____

ENGINEER'S REPORT

LANDSCAPE MAINTENANCE DISTRICT
ASSESSMENT DISTRICT NO. 98-01, Stock Village Unit Nos. 1 & 2
ASSESSMENT DISTRICT NO. 98-02, Zone 1, Sorensen Ranch
ASSESSMENT DISTRICT NO. 98-02, Zone 2, Autumnwood
ASSESSMENT DISTRICT NO. 98-02, Zone 3, Mariposa Creek
ASSESSMENT DISTRICT NO. 98-02, Zone 4, Wyatt Ranch
ASSESSMENT DISTRICT NO. 03-01, Zone 1, Stock Ranch NORTH
ASSESSMENT DISTRICT NO. 03-01, Zone 2, Stock Ranch SOUTH
ASSESSMENT DISTRICT NO. 03-01, Zone 3, Mitchell Farms

LEVY of FISCAL YEAR 2025/2026 ASSESSMENTS

INTRODUCTION

The City of Citrus Heights has four (4) separate landscape maintenance assessment districts, which provide for maintenance of common areas within nine (9) distinct communities around the City. This Engineer's Report addresses three of the Districts, 98-01, 98-02 (Zones 1, 2, 3 and 4), and 03-01 (Zones 1, 2 and 3). The general locations of these districts are shown on the maps on the following pages.

Assessment District 98-01, first created in 1998, is for the maintenance of certain areas within the subdivision called Stock Village Unit No. 1 and Unit No. 2. A Strip of land along the west edge of the subdivision and a strip of land along the east edge, adjacent to Stock Ranch Road are the areas to be maintained.

Assessment District 98-02 (Zone 1), first created in 1998, is for the maintenance of certain areas within and adjacent to the subdivisions called Sorensen Ranch Unit Nos. 1, 2, 3, and 4 development. All improvements are on public property. The improved parcels to be maintained are along the west side of Van Maren Lane (approximately 1500 feet); along the north side of Oak Lakes Lane (approximately 1300 feet); and shorter parcels along Campfire Way at Van Maren Lane (approximately 100 feet on the south side); Horseman Way at Van Maren Lane (approximately 100 feet on the north and south side); and the east side of Silversaddle Way at Oak Lake Lane (approximately 100 feet).

Assessment District 98-02 (Zone 2), first created in 2014, is for the maintenance of certain areas within and adjacent to the Autumnwood Subdivision development. All improvements are on public property. The improved parcels to be maintained are along the south side of Antelope Road (approximately 300 feet); along the east side of Live Oak Way (approximately 370 feet); and two (2) detention basins within the subdivision.

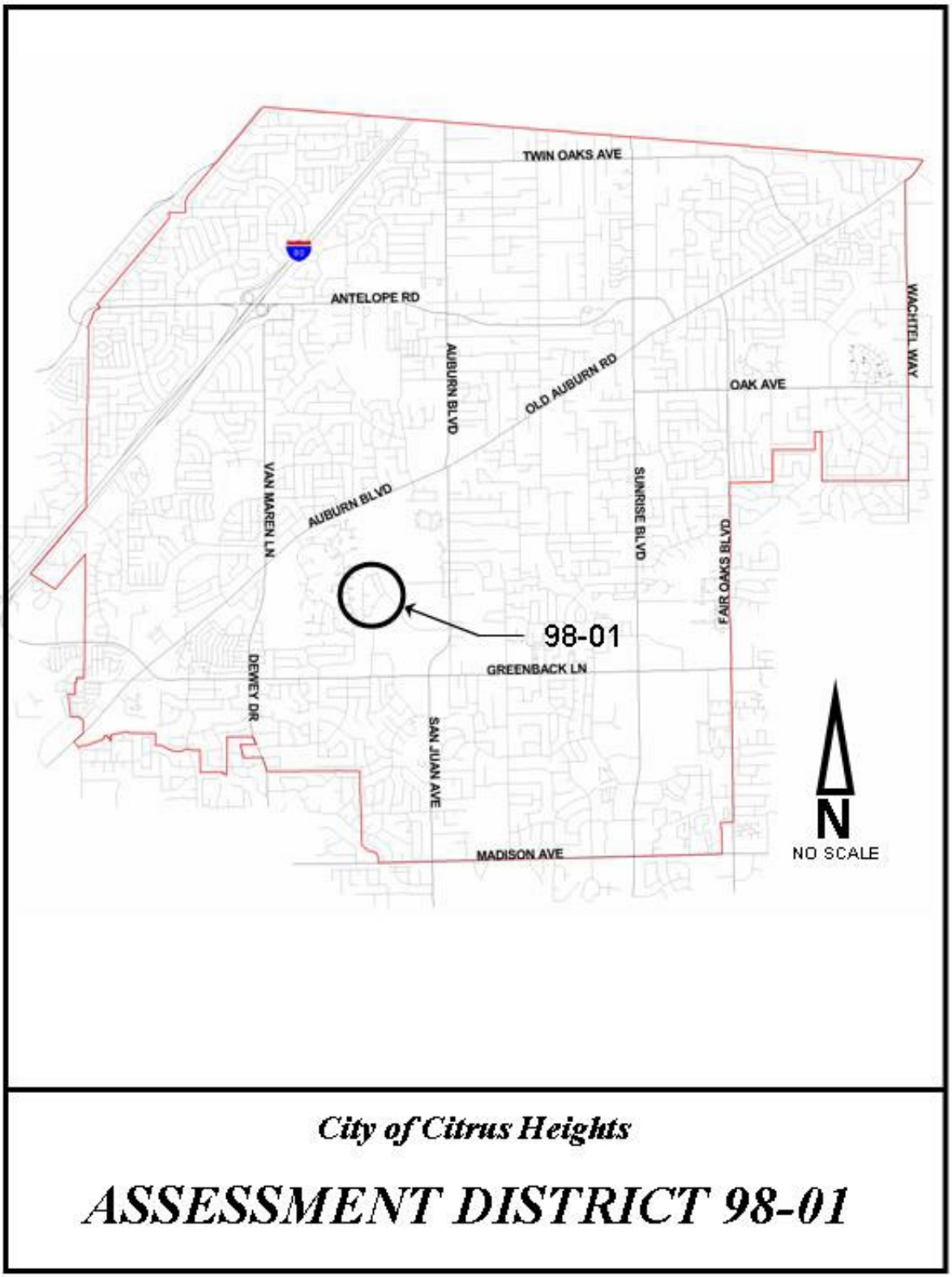
Assessment District 98-02 (Zone 3), first created in 2018, is for the maintenance of certain areas within and adjacent to the Mariposa Creek Subdivision development. All improvements are on public property. The improved parcels to be maintained are along the north side of Antelope Road

(approximately 436 feet); along Cripple Creek (approximately 185 lineal feet) located on the east side of the development; a pedestrian pathway with landscaping (Lot C) within the subdivision.

Assessment District 98-02, (Zone 4), provides for the maintenance of landscaping in certain dedicated public spaces within the Wyatt Ranch Subdivision. First annexed into Assessment District 98-02 by the City Council on November 14, 2019, the assessments for this 23 lot single-family parcel residential subdivision located on Lawrence Avenue on the west side of Sunrise Boulevard began in fiscal year 2022/2023. Completion of construction of the subdivision and acceptance of the public improvements was expected in 2024/2025. While construction is still in progress, the City will continue to levy funds to ensure a well-established replacement fund prior to taking on the maintenance of this zone.

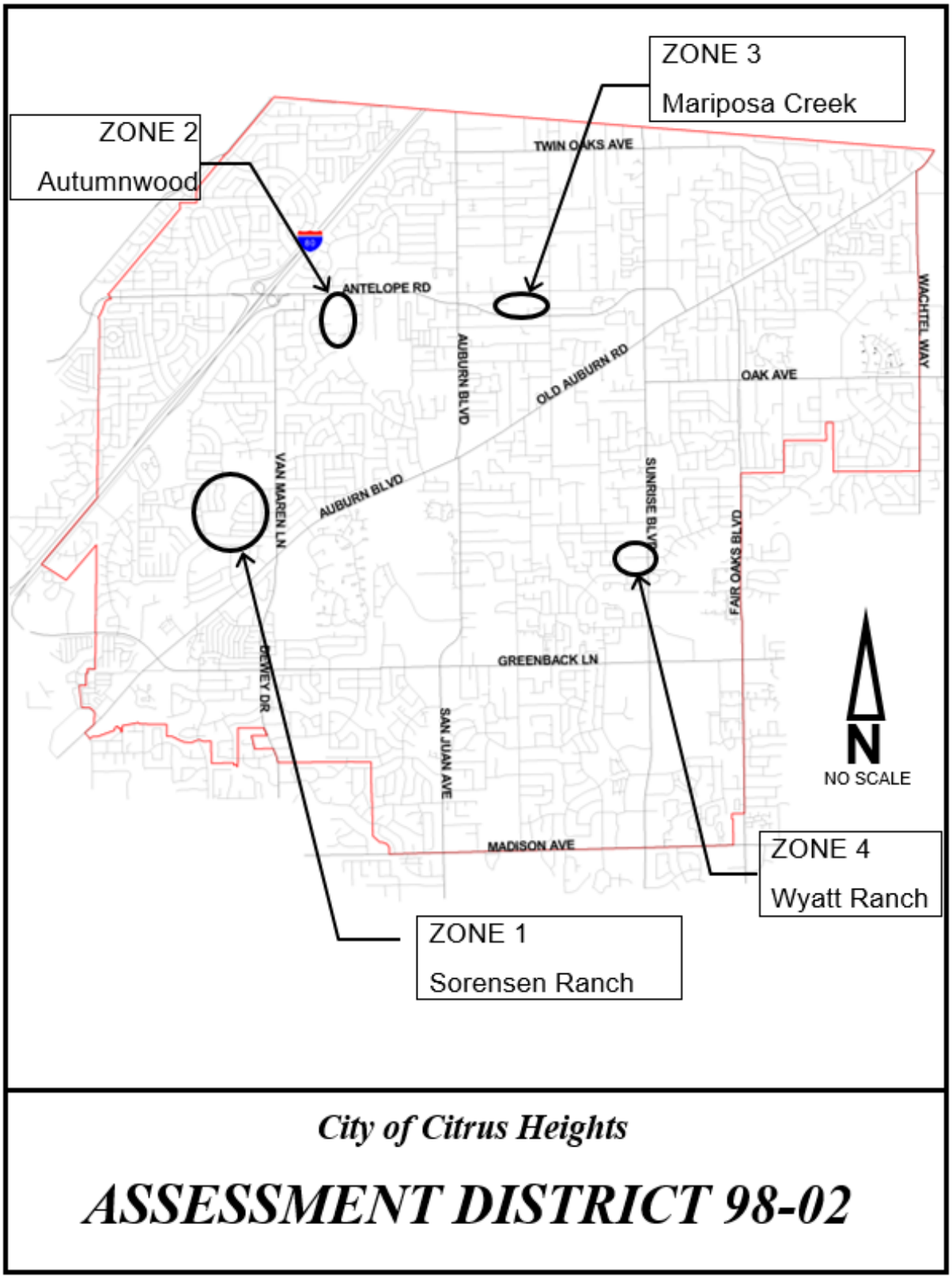
Assessment District 03-01 (Zones 1 & 2), first created in 2003, is for the maintenance of certain areas within the commercial and residential developments called Stock Ranch. Zone 1 (NORTH) consists of the landscaping along Auburn Boulevard between San Tomas Drive and Raintree Drive (north side of the street and within the medians) and the open space north of Arcade Creek. Zone 2 (SOUTH) consists of the open space on the south side of Arcade Creek and along the north side of Stock Ranch Road.

Assessment District 03-01 (Zone 3), first created in 2020, is for the maintenance of certain areas within and adjacent to the Mitchell Farms Subdivision development. All improvements are on public property. Zone 3 provides for the maintenance of a large open space area (Lot A) along Arcade Creek located in the center of the development (soon to be dedicated to the Sunrise Recreation and Parks District upon completion) and the landscaping within roundabout and three approach islands on Arcadia Drive.



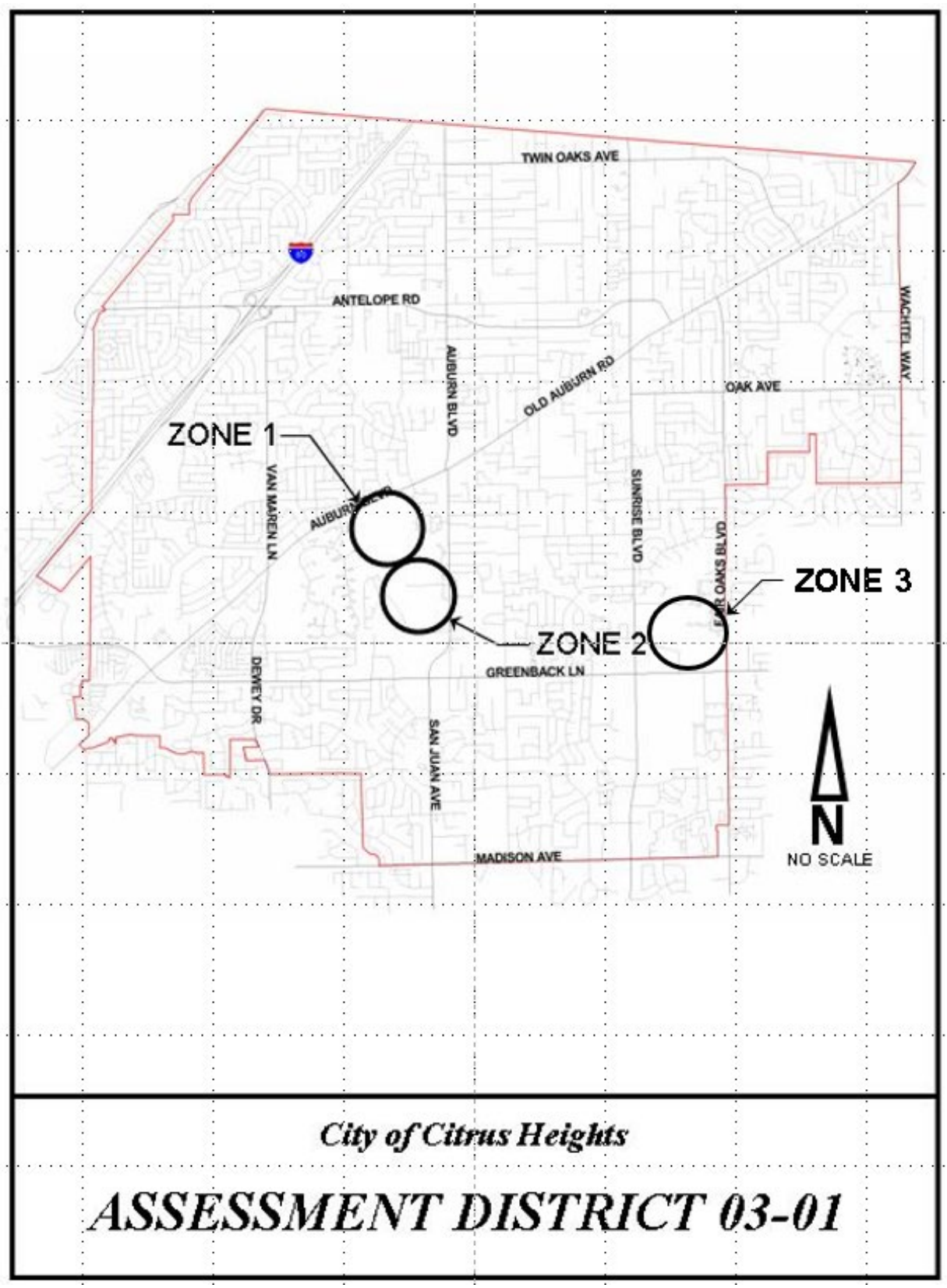
City of Citrus Heights

ASSESSMENT DISTRICT 98-01



City of Citrus Heights

ASSESSMENT DISTRICT 98-02


TWIN OAKS AVE
ANTELOPE RD
AUBURN BLVD
OLD AUBURN RD
OAK AVE
WACHTEL WAY
ZONE 1
VAN MAREN LN
SUNRISE BLVD
FAIR OAKS BLVD
ZONE 3
ZONE 2
GREENBACK LN
DEWEY DR
SAN JUAN AVE
MADISON AVE
N
NO SCALE
City of Citrus Heights
ASSESSMENT DISTRICT 03-01

ASSESSMENT DISTRICT 98-01

GENERAL

Landscape Maintenance Assessment District (LMAD) 98-01, first created in 1998, is located along the west side of Stock Ranch Road north of the Stock Ranch Road / Fountain Square Drive intersection. This LMAD provides for the maintenance of certain areas in and adjacent to Units 1 & 2 of the Stock Village subdivision. There are 133 parcels within this district, whose boundaries are more particularly described on the Assessment Diagram contained in Figure 1.1.

Specific features maintained along the western boundary of the subdivision include, a large group of mature oak trees, the west surface of the sound wall along that edge (but not the structural aspects of the wall) and the tree well areas on the west side of the sound wall. Initially the LMAD was responsible for maintaining 42 large Live and Blue oaks, however, through storm damage, disease, and age; that number has been reduced to 16. The City is committed to ensuring the health and viability of the remaining trees as well as the safety of the nearby residents. Therefore, the trees are regularly inspected by an arborist who specializes in oak tree care and maintenance (i.e. removal, pruning and/or cabling) is performed as recommended.

On the eastern boundary of the development, the LMAD maintains landscaping and irrigation in two planter areas adjacent to Stock Ranch Road (Parcels A and B) and the surface and structural aspects of the sound wall along the residential parcels abutting the two planter areas. The City is committed to the appearance of the development through proper maintenance of the plantings as well as periodic replacement of the plant materials. Additionally, the City also focuses on immediate abatement of graffiti on walls and other public structures.

City performs/manages the maintenance for the LMAD using its own forces or those of contract providers. Figure 1.2 describes the maintenance specifications for the district.

It is understood that should the assessment district be dissolved or not generate enough funds to provide the amount of maintenance described herein, the City may reduce the level of maintenance and reduce or discontinue the repair of the improvements on parcels A and B. Additionally, the City shall then have no obligation to maintain the oak trees and sound wall on the west side of the subdivision. The individual property owners could perform the work on the west edge of the subdivision. The individual property owners would not be a beneficiary of the access easement along the west edge of the subdivision.

DISTRICT FINANCING/METHOD OF ASSESSMENT

As a condition of approval, the developer of the single family Stock Village Unit No. 1 and Unit No. 2 subdivision was required to establish a funding source to provide for ongoing maintenance to the re-vegetation planting and the sound walls and the frontage landscaping and irrigation. The funding for the District is from annual assessments levied on properties within the assessment boundary (Figure 1.1) pursuant to the Landscaping and Lighting Act of 1972. Because each of the single-family lots within the District was created as a result of compliance with this condition, each lot benefits in the same proportion. Therefore, the assessment costs are allocated on a per parcel basis for all Assessment Diagram parcels located in the Assessment District that could qualify as a buildable single-family parcel per the current City of Citrus Heights Zoning Ordinances. The original annual assessment adopted for District 98-01 upon formation in 1998 was $158.00 per parcel.

The formation of this district also included a cost-of-living adjustment provision. Should the cost of landscape maintenance activities and utilities rise, this provision allows for the City of Citrus Heights to increase the annual assessment. Each annual increase, if any, that exceeds the amount assessed to the property owners for the prior years shall not exceed the cost-of-living increase based on the Bay Area Consumer Price Index for all urban consumers.

ANNUAL ASSESSMENT

Initially LMAD 98-01 was fully funded by its assessments and accumulated operating reserves in excess of those needed to address unforeseen tree and soundwall maintenance needs. As a result, in Fiscal Year 2004-2005 the annual assessment was reduced from $158 to $80. Over time this reduced assessment rate permitted the District to gradually draw down the excessive operating reserve balance to an appropriate level. However, in recent years continued increases in the costs of regular maintenance activities and utilities have resulted in the reserves being depleted below the level needed to provide for unscheduled maintenance expenditures (i.e. wall repairs, oak tree trimming and electrical system repairs). As a result, in FY 2023/2024, the City of Citrus Heights, for the first time, utilized the cost-of-living increase provision and increased the annual assessment by 3%.

An adjustment in the annual assessment per parcel is proposed for Fiscal Year 2025/2026. As shown in Figure 1.3. “Summary Analysis”, the Fiscal Year 2025/2026 annual assessments for District 98-01 are proposed to increase by 2% (less than the maximum allowable), to approximately $89.14 per residential parcel, over the rates for FY 2024/2025. These additional revenues are necessary to support the District’s continued maintenance operations and preserve an appropriate operating reserve to address unforeseen maintenance and repair expenses.

The District’s Assessment Roll is shown in Figure 1.4.

FIGURE 1.1

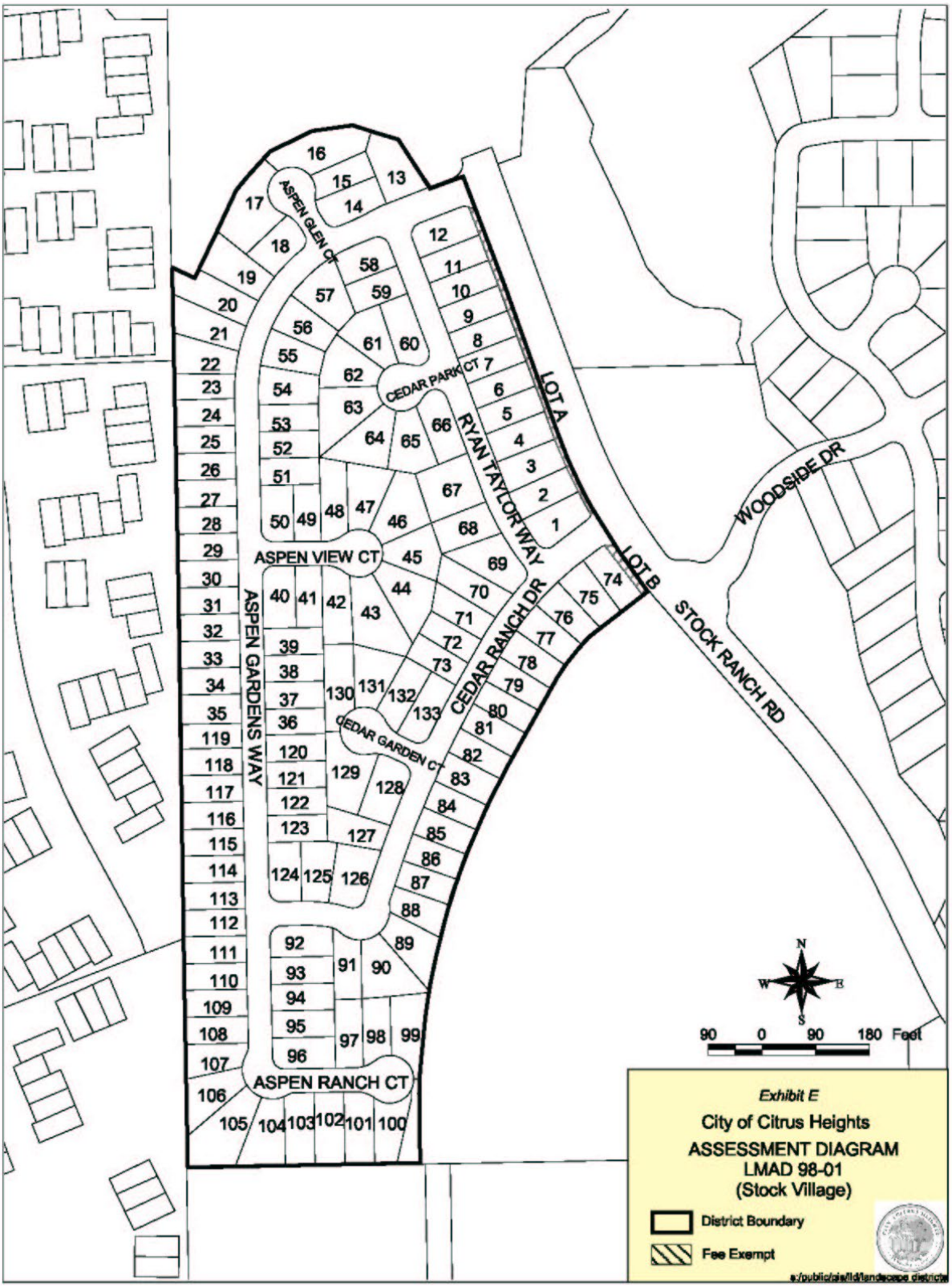

ASPEN GLEN CT
CEDAR PARK CT
RYAN TAYLOR WAY
LOT A
LOT B
WOODSIDE DR
STOCK RANCH RD
ASPEN VIEW CT
ASPEN GARDENS WAY
CEDAR RANCH DR
CEDAR GARDEN CT
ASPEN RANCH CT
N
W
E
S
90 0 90 180 Feet
Exhibit E
City of Citrus Heights
ASSESSMENT DIAGRAM
LMAD 98-01
(Stock Village)
District Boundary
Fee Exempt

FIGURE 1.2

ASSESSMENT DISTRICT NO. 98-01

MAINTENANCE SPECIFICATION

West edge of Subdivision

1) Maintain 16 Oak trees. Prune Oak trees once every 5 years or as recommended by an arborist. Supply material and apply insect and disease control chemicals to trees and shrubs. Irrigate Oak trees as necessary. Clean debris from around trees once per year. Annual Oak tree inspection and associated report.

2) Maintain west sound wall. Clean all graffiti from west surface of wall once every three months, if required.

East edge of Subdivision

1) Maintain trees and other plantings along east frontage of the subdivision, a minimum of once every two weeks. Maintain irrigation system, weekly. Weed area a minimum of once every two weeks. Fertilize area a minimum of twice per year. Control infestation of fungus, diseases and/or insects. This item includes irrigation repair and replanting as needed.

2) Maintain east sound wall. Clean all graffiti from east surface of wall once every three months, if required.

FIGURE 1.3

ASSESSMENT DISTRICT 98-01

283-75-293; County DL 0273

DESCRIPTION		FY 24/25** ACTUAL	FY 25/26 PROPOSED BUDGET
ASSESSMENT RATES:			
	Rate Per Parcel	$ 87.40	$ 89.14
	Total Number of Parcels	133	133
	Total Special Assessments	**$ 11,286.38**	**$ 11,855.62**
REVENUE:			
	Interest on Fund Balance	$ 2,880.27	$ -
	Special Assessments	$ 11,513.73	$ 11,855.62
	Total Revenues:	**$ 14,394.00**	**$ 11,855.62**
EXPENDITURES:			
	Advertising	$ -	$ 602.00
	Utilities - Gas & Electric	$ 461.07	$ 500.00
	Utilities - Water	$ 1,909.64	$ 1,967.00
	Professional Services	$ -	$ 1,000.00
	Contract - Landscape and Tree Maintenance (services)	$ 5,520.00	$ 8,742.00
	Contract - Construction, Repairs & Extra Work	$ -	$ -
	Cost Allocation (Overhead)	$ 3,066.00	$ -
	Total Expenditures:	**$ 10,956.71**	**$ 12,811.00**
Annual Operating Balance		**$ 3,437.29**	**$ (955.38)**
	Transfer to/from Operating Reserve	**$ (3,437.29)**	**$ 955.38**
Annual Ending Balance		**$ -**	**$ -**
OPERATING RESERVE			
	Beginning Fund Balance (July 1st)	$ 133,698.00	$ 137,135.29
	Operating Reserve Set-a-side	$ -	$ -
	Transfer from (to) Annual Operating Balance	$ 3,437.29	$ (955.38)
	Ending Operating Reserve Balance (June 30th)	$ 137,135.29	$ 136,179.91
**	Recorded actual expenses for the first 3 quarters of the current Fiscal Year plus projection for the 4th quarter.		
$xx.xx	Audited Fund Balance from previous Fiscal Year		

FIGURE 1.4

ASSESSMENT DISTRICT 98-01 for STOCK VILLAGE UNITS NO. 1 AND NO. 2					
Tax Assessor's Number				Assessment Diagram #	Assessment Amount
243	0570	001	0000	1	$ 89.14
243	0570	002	0000	2	$ 89.14
243	0570	003	0000	3	$ 89.14
243	0570	004	0000	4	$ 89.14
243	0570	005	0000	5	$ 89.14
243	0570	006	0000	6	$ 89.14
243	0570	007	0000	7	$ 89.14
243	0570	008	0000	8	$ 89.14
243	0570	009	0000	9	$ 89.14
243	0570	010	0000	10	$ 89.14
243	0570	011	0000	11	$ 89.14
243	0570	012	0000	12	$ 89.14
243	0570	013	0000	13	$ 89.14
243	0570	014	0000	14	$ 89.14
243	0570	015	0000	15	$ 89.14
243	0570	016	0000	16	$ 89.14
243	0570	017	0000	17	$ 89.14
243	0570	018	0000	18	$ 89.14
243	0570	019	0000	19	$ 89.14
243	0570	020	0000	20	$ 89.14
243	0570	021	0000	21	$ 89.14
243	0570	022	0000	22	$ 89.14
243	0570	023	0000	23	$ 89.14
243	0570	024	0000	24	$ 89.14
243	0570	025	0000	25	$ 89.14
243	0570	026	0000	26	$ 89.14
243	0570	027	0000	27	$ 89.14
243	0570	028	0000	28	$ 89.14
243	0570	029	0000	29	$ 89.14
243	0570	030	0000	30	$ 89.14
243	0570	031	0000	31	$ 89.14
243	0570	032	0000	32	$ 89.14
243	0570	033	0000	33	$ 89.14
243	0570	034	0000	34	$ 89.14
243	0570	035	0000	35	$ 89.14
243	0570	036	0000	36	$ 89.14
243	0570	037	0000	37	$ 89.14
243	0570	038	0000	38	$ 89.14
243	0570	039	0000	39	$ 89.14
243	0570	040	0000	40	$ 89.14
243	0570	041	0000	41	$ 89.14
243	0570	042	0000	42	$ 89.14
243	0570	043	0000	43	$ 89.14
243	0570	044	0000	44	$ 89.14
243	0570	045	0000	45	$ 89.14
243	0570	046	0000	46	$ 89.14
243	0570	047	0000	47	$ 89.14
243	0570	048	0000	48	$ 89.14
				Subtotal =	$ 4,278.72

ASSESSMENT DISTRICT 98-01 for STOCK VILLAGE UNITS NO. 1 AND NO. 2					
Tax Assessor's Number				Assessment Diagram #	Assessment Amount
243	0570	049	0000	49	$ 89.14
243	0570	050	0000	50	$ 89.14
243	0570	051	0000	51	$ 89.14
243	0570	052	0000	52	$ 89.14
243	0570	053	0000	53	$ 89.14
243	0570	054	0000	54	$ 89.14
243	0570	055	0000	55	$ 89.14
243	0570	056	0000	56	$ 89.14
243	0570	057	0000	57	$ 89.14
243	0570	058	0000	58	$ 89.14
243	0570	059	0000	59	$ 89.14
243	0570	060	0000	60	$ 89.14
243	0570	061	0000	61	$ 89.14
243	0570	062	0000	62	$ 89.14
243	0570	063	0000	63	$ 89.14
243	0570	064	0000	64	$ 89.14
243	0570	065	0000	65	$ 89.14
243	0570	066	0000	66	$ 89.14
243	0570	067	0000	67	$ 89.14
243	0570	068	0000	68	$ 89.14
243	0570	069	0000	69	$ 89.14
243	0570	070	0000	70	$ 89.14
243	0570	071	0000	71	$ 89.14
243	0570	072	0000	72	$ 89.14
243	0570	073	0000	73	$ 89.14
243	0570	074	0000	74	$ 89.14
243	0570	075	0000	75	$ 89.14
243	0570	076	0000	76	$ 89.14
243	0570	077	0000	77	$ 89.14
243	0570	078	0000	78	$ 89.14
243	0570	079	0000	79	$ 89.14
243	0570	080	0000	80	$ 89.14
243	0580	001	0000	81	$ 89.14
243	0580	002	0000	82	$ 89.14
243	0580	003	0000	83	$ 89.14
243	0580	004	0000	84	$ 89.14
243	0580	005	0000	85	$ 89.14
243	0580	006	0000	86	$ 89.14
243	0580	007	0000	87	$ 89.14
243	0580	008	0000	88	$ 89.14
243	0580	009	0000	89	$ 89.14
243	0580	010	0000	90	$ 89.14
243	0580	011	0000	91	$ 89.14
243	0580	012	0000	92	$ 89.14
243	0580	013	0000	93	$ 89.14
243	0580	014	0000	94	$ 89.14
243	0580	015	0000	95	$ 89.14
243	0580	016	0000	96	$ 89.14
				Subtotal =	$ 4,278.72

ASSESSMENT DISTRICT 98-01 for STOCK VILLAGE UNITS NO. 1 AND NO. 2					
Tax Assessor's Number				Assessment Diagram #	Assessment Amount
243	0580	017	0000	97	$ 89.14
243	0580	018	0000	98	$ 89.14
243	0580	019	0000	99	$ 89.14
243	0580	026	0000	105	$ 89.14
243	0580	027	0000	106	$ 89.14
243	0580	028	0000	107	$ 89.14
243	0580	029	0000	108	$ 89.14
243	0580	030	0000	109	$ 89.14
243	0580	031	0000	110	$ 89.14
243	0580	032	0000	111	$ 89.14
243	0580	033	0000	112	$ 89.14
243	0580	034	0000	113	$ 89.14
243	0580	035	0000	114	$ 89.14
243	0580	036	0000	115	$ 89.14
243	0580	037	0000	116	$ 89.14
243	0580	038	0000	117	$ 89.14
243	0580	039	0000	118	$ 89.14
243	0580	040	0000	119	$ 89.14
243	0580	041	0000	120	$ 89.14
243	0580	042	0000	121	$ 89.14
243	0580	043	0000	122	$ 89.14
243	0580	044	0000	123	$ 89.14
243	0580	045	0000	124	$ 89.14
243	0580	046	0000	125	$ 89.14
243	0580	047	0000	126	$ 89.14
243	0580	048	0000	127	$ 89.14
243	0580	049	0000	128	$ 89.14
243	0580	050	0000	129	$ 89.14
243	0580	051	0000	130	$ 89.14
243	0580	052	0000	131	$ 89.14
243	0580	053	0000	132	$ 89.14
243	0580	054	0000	133	$ 89.14
243	0580	056	0000	100	$ 89.14
243	0580	057	0000	101	$ 89.14
243	0580	058	0000	102	$ 89.14
243	0580	059	0000	103	$ 89.14
243	0580	060	0000	104	$ 89.14
				Subtotal =	$ 3,298.18
133 Parcels; Total 98-01 Assessments is					**$ 11,855.62**

ASSESSMENT DISTRICT 98-02 – Zone 1 (Sorensen Ranch)

GENERAL

Landscape Maintenance Assessment District (LMAD) 98-02, Zone 1 (Sorensen Ranch), first created in 1998, is located west of Van Maren Lane and north of Oak Lakes Lane. This LMAD provides for the maintenance of certain areas within and adjacent to Unit Nos. 1, 2, 3, and 4 of the Sorensen Ranch development. There are 222 parcels in this district, whose boundaries are more particularly described on the Assessment Diagram contained in Figure 2.1.

All improvements are on public property. The improved parcels to be maintained are along the west side of Van Maren Lane (approximately 1500 feet); along the north side of Oak Lakes Lane (approximately 1300 feet); and shorter parcels along Campfire Way at Van Maren Lane (approximately 100 feet on the south side); Horseman Way at Van Maren Lane (approximately 100 feet on the north and south side); and the east side of Silversaddle Way at Oak Lakes Lane (approximately 100 feet).

The improvements to be maintained include 81 Oak trees and various conifer trees and accent trees. Shrubs, groundcover, lawn planting, irrigation, sound walls, sign walls with lighting, planters and mow strips are also included. The City is committed to the appearance of the development through proper maintenance of the plantings as well as periodic replacement of the plant materials. Additionally, the City also focuses on immediate abatement of graffiti on walls and other public structures.

The City performs/manages the maintenance for the LMAD using its own forces or those of contract providers. Figure 2.2 describes the maintenance specifications for the district.

DISTRICT FINANCING/METHOD OF ASSESSMENT

As a condition of approval, the developer of the single-family Sorensen Ranch Unit Nos. 1, 2, 3, and 4 subdivisions was required to establish a funding source to provide for ongoing maintenance of the re-vegetation planting and the sound walls and the frontage landscaping and irrigation. Funding for the LMAD 98-02, Zone 1 is from annual assessments levied on properties within the assessment boundary (Figure 2.1) pursuant to the Landscaping and Lighting Act of 1972. Because each of the single-family lots within the District was created as a result of compliance with this condition, each lot benefits in the same proportion. Therefore, the assessment costs are allocated on a per parcel basis for all Assessment Diagram parcels located in the Assessment District that could qualify as a buildable single-family parcel per the current City of Citrus Heights Zoning Ordinances. The original annual assessment adopted for District 98-02, Zone 1 upon formation in 1998 was $200.00 per parcel.

The formation of this district also included a cost-of-living adjustment provision. Should the cost of landscape maintenance activities and utilities rise, this provision allows for the City of Citrus Heights to increase the annual assessment. Each annual increase, if any, that exceeds the amount assessed to the property owners for the prior years shall not exceed the cost-of-living increase based on the Bay Area Consumer Price Index for all urban consumers.

ANNUAL ASSESSMENT

Initially LMAD 98-02, Zone 1, was fully funded by its assessments and accumulated operating reserves in excess of those needed to address unforeseen maintenance/repair needs. As a result, in Fiscal Year 2003-2004 the annual assessment was reduced from $200 to $100. Over time this reduced assessment rate permitted the District to gradually draw down the excessive operating reserve balance to an appropriate level. However, in recent years continued increases in the costs of regular maintenance activities and utilities have resulted in the reserves being depleted below the level needed to provide for unscheduled maintenance expenditures (i.e. soundwall repairs, oak tree trimming and irrigation/electrical system repairs). As a result, in FY 2023/2024, the City of Citrus Heights, for the first time, utilized the cost-of-living increase provision and increased the annual assessment by 3%.

An adjustment in the annual assessment per parcel is proposed for Fiscal Year 2025/2026. As shown in Figure 2.3. "Summary Analysis", the Fiscal Year 2025/2026 annual assessments for District 98-02, Zone 1, are proposed to increase by 2% (less than the maximum allowable) over the rates for FY 2024/2025, to approximately $111.44 per residential parcel. These additional revenues are necessary to support the District's continued maintenance operations and preserve an appropriate operating reserve to address unforeseen maintenance and repair expenses.

BOUNDARY DESCRIPTION OF AREA TO BE MAINTAINED

All that real property situated in the City of Citrus Heights, County of Sacramento, State of California, which is further described as follows:

Parcel 1, Parcel 2, and Parcel 3 as shown on that certain parcel map entitled "A Portion of the Southwest One-Quarter of Section 27, Township 10 North, Range 6 East, M.D.M.", filed for record in the office of the Recorder of Sacramento County, on May 28, 1998, in Book 151 of Parcel Maps, at Page 3, and more particularly described on the Assessment Diagram contained in Figure 2.1.

The District's Assessment Roll is contained in Figure 2.4.

FIGURE 2.1

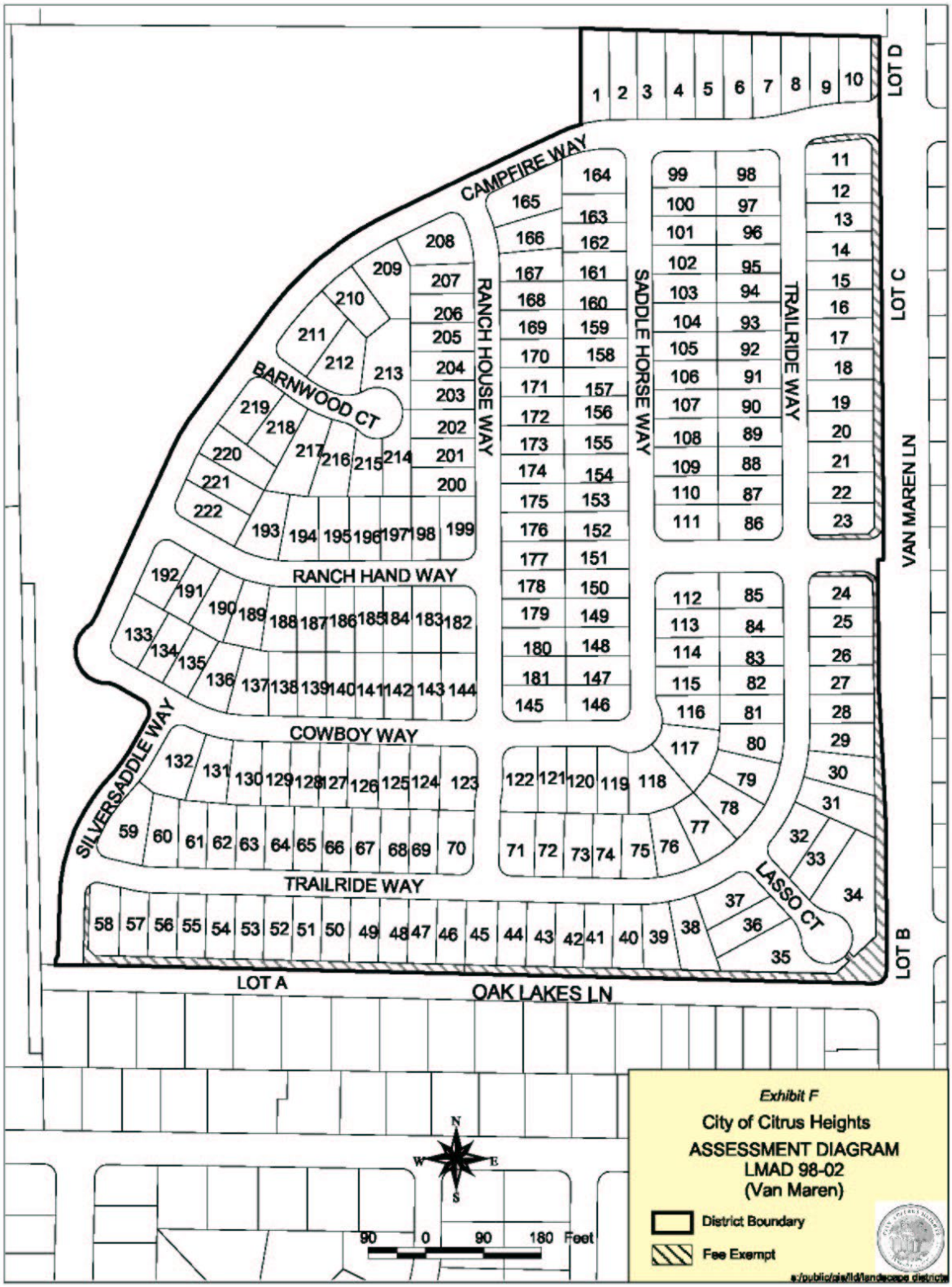

LOT D
LOT C
VAN MAREN LN
LOT B
LOT A
OAK LAKES LN
CAMPFIRE WAY
RANCH HOUSE WAY
SADDLE HORSE WAY
TRAILRIDE WAY
BARNWOOD CT
RANCH HAND WAY
COWBOY WAY
SILVERSADDLE WAY
LASSO CT
TRAILRIDE WAY
Exhibit F
City of Citrus Heights
ASSESSMENT DIAGRAM
LMAD 98-02
(Van Maren)
District Boundary
Fee Exempt
N
W
E
S
90 0 90 180 Feet

FIGURE 2.2

ASSESSMENT DISTRICT NO. 98-02
Zone 1 (Sorensen Ranch)

MAINTENANCE SPECIFICATION

East and South edge of Subdivision

1) Maintain 81 Oak (mitigation requirement), and various conifer and accent trees. Prune Oak trees once every 5 years. Supply material and apply insect and disease control chemicals to trees and shrubs. Annual Oak tree inspection and associated report.

2) Maintain sound wall. Clean all graffiti from street side of wall as needed. Perform structural repairs/replacement as needed.

3) Maintain trees, turf and other plantings along frontage of the subdivision, a minimum of once every two weeks. Maintain irrigation system, weekly. Weed area a minimum of once every two weeks. Fertilize area a minimum of twice per year. Control infestation of fungus, diseases and/or insects. This item includes irrigation repair and replanting as needed.

FIGURE 2.3

ASSESSMENT DISTRICT 98-02 ZONE 1

284-75-294; County DL 0275

DESCRIPTION	FY 24/25** ACTUAL	FY 25/26 PROPOSED BUDGET
ASSESSMENT RATES:		
Rate Per Parcel	$ 109.26	$ 111.44
Total Number of Parcels	222	222
Total Special Assessments	**$ 24,255.72**	**$ 24,739.68**
REVENUE		
Interest on Fund Balance	$ 1,379.03	$ -
Special Assessments	$ 23,382.55	$ 24,739.68
Total Sources of Funds:	**$ 24,761.58**	**$ 24,739.68**
EXPENDITURES		
Advertising & Mail	$ -	$ 400.00
Utilities	$ 10,333.33	$ 11,200.00
Professional Services	$ -	
Contract - Landscape Maintenance	$ 6,108.00	$ 7,500.00
Contract - Construction, Repairs & Extra Work	$ 11,711.00	$ 2,500.00
Contract - Tree Maintenance Services		$ -
Contract - Materials & Supplies	$ -	$ -
Cost Allocation (Overhead)	$ 9,625.00	$ -
Total Expenditures:	**$ 37,777.33**	**$ 21,600.00**
Annual Operating Balance	**$ (13,015.75)**	**$ 3,139.68**
Transfer to/from Operating Reserve	**$ 13,015.75**	**$ (3,139.68)**
Annual Ending Balance	**$ -**	**$ -**
OPERATING RESERVE		
Beginning Fund Balance (July 1st)	$ 67,367.00	$ 54,351.25
Operating Reserve Set-a-side	$ -	$ -
Transfer from (to) Annual Operating Balance	$ (13,015.75)	$ 3,139.68
Ending Operating Reserve Balance (June 30th)	$ 54,351.25	$ 57,490.93
** Recorded actual expenses for the first 3 quarters of the current Fiscal Year plus projection for the 4th quarter.		
$xx.xx Audited Fund Balance from previous Fiscal Year		

Figure 2.4

ASSESSMENT DISTRICT 98-02 ZONE 1 for SORENSON RANCH UNITS NO. 1, 2, 3 and 4 UNIT 1

Tax Assessor's Number				Assessment Diagram #	Assessment Amount
211	0830	001	0000	11	$ 111.44
211	0830	002	0000	12	$ 111.44
211	0830	003	0000	13	$ 111.44
211	0830	004	0000	14	$ 111.44
211	0830	005	0000	15	$ 111.44
211	0830	006	0000	16	$ 111.44
211	0830	007	0000	17	$ 111.44
211	0830	008	0000	18	$ 111.44
211	0830	009	0000	19	$ 111.44
211	0830	010	0000	20	$ 111.44
211	0830	011	0000	21	$ 111.44
211	0830	012	0000	22	$ 111.44
211	0830	013	0000	23	$ 111.44
211	0830	014	0000	86	$ 111.44
211	0830	015	0000	87	$ 111.44
211	0830	016	0000	88	$ 111.44
211	0830	017	0000	89	$ 111.44
211	0830	018	0000	90	$ 111.44
211	0830	019	0000	91	$ 111.44
211	0830	020	0000	92	$ 111.44
211	0830	021	0000	93	$ 111.44
211	0830	022	0000	94	$ 111.44
211	0830	023	0000	95	$ 111.44
211	0830	024	0000	96	$ 111.44
211	0830	025	0000	97	$ 111.44
211	0830	026	0000	98	$ 111.44
211	0830	027	0000	99	$ 111.44
211	0830	028	0000	100	$ 111.44
211	0830	029	0000	101	$ 111.44
211	0830	030	0000	102	$ 111.44
211	0830	031	0000	103	$ 111.44
211	0830	032	0000	104	$ 111.44
211	0830	033	0000	105	$ 111.44
211	0830	034	0000	106	$ 111.44
211	0830	035	0000	107	$ 111.44
211	0830	036	0000	108	$ 111.44
211	0830	037	0000	109	$ 111.44
				Subtotal =	$ 4,123.28

Tax Assessor's Number				Assessment Diagram #	Assessment Amount
211	0830	038	0000	110	$ 111.44
211	0830	039	0000	111	$ 111.44
211	0830	040	0000	149	$ 111.44
211	0830	041	0000	150	$ 111.44
211	0830	042	0000	151	$ 111.44
211	0830	043	0000	152	$ 111.44
211	0830	044	0000	153	$ 111.44
211	0830	045	0000	154	$ 111.44
211	0830	046	0000	155	$ 111.44
211	0830	047	0000	156	$ 111.44
211	0830	048	0000	157	$ 111.44
211	0830	049	0000	158	$ 111.44
211	0830	050	0000	159	$ 111.44
211	0830	051	0000	160	$ 111.44
211	0830	052	0000	161	$ 111.44
211	0830	053	0000	162	$ 111.44
211	0830	054	0000	163	$ 111.44
211	0830	055	0000	164	$ 111.44
211	0830	056	0000	2	$ 111.44
211	0830	057	0000	3	$ 111.44
211	0830	058	0000	4	$ 111.44
211	0830	059	0000	5	$ 111.44
211	0830	060	0000	6	$ 111.44
211	0830	061	0000	7	$ 111.44
211	0830	062	0000	8	$ 111.44
211	0830	063	0000	9	$ 111.44
211	0830	064	0000	10	$ 111.44
				Subtotal =	$ 3,008.88

ASSESSMENT DISTRICT 98-02 ZONE 1 for SORENSON RANCH UNITS NO. 1, 2, 3 and 4 UNIT 2

Tax Assessor's Number				Assessment Diagram #	Assessment Amount
211	0830	067	0000	24	$ 111.44
211	0830	068	0000	25	$ 111.44
211	0830	069	0000	26	$ 111.44
211	0830	070	0000	27	$ 111.44
211	0830	071	0000	28	$ 111.44
211	0830	072	0000	29	$ 111.44
211	0830	073	0000	30	$ 111.44
211	0830	074	0000	31	$ 111.44
211	0830	075	0000	32	$ 111.44
211	0830	076	0000	33	$ 111.44
211	0830	077	0000	34	$ 111.44
211	0830	078	0000	35	$ 111.44
211	0830	079	0000	36	$ 111.44
211	0830	080	0000	37	$ 111.44
211	0830	081	0000	38	$ 111.44
211	0830	082	0000	39	$ 111.44
211	0830	083	0000	40	$ 111.44
211	0830	084	0000	41	$ 111.44
211	0830	085	0000	42	$ 111.44
211	0830	086	0000	43	$ 111.44
211	0830	087	0000	44	$ 111.44
211	0830	088	0000	45	$ 111.44
211	0830	089	0000	71	$ 111.44
211	0830	090	0000	72	$ 111.44
211	0830	091	0000	73	$ 111.44
211	0830	092	0000	74	$ 111.44
211	0830	093	0000	75	$ 111.44
211	0830	094	0000	76	$ 111.44
211	0830	095	0000	77	$ 111.44
211	0830	096	0000	78	$ 111.44
211	0830	097	0000	79	$ 111.44
211	0830	098	0000	80	$ 111.44
211	0830	099	0000	81	$ 111.44
211	0830	100	0000	82	$ 111.44
211	0830	101	0000	83	$ 111.44
211	0830	102	0000	84	$ 111.44
211	0830	103	0000	85	$ 111.44
211	0830	104	0000	112	$ 111.44
				Subtotal =	$ 4,234.72

Tax Assessor's Number				Assessment Diagram #	Assessment Amount
211	0830	105	0000	113	$ 111.44
211	0830	106	0000	114	$ 111.44
211	0830	107	0000	115	$ 111.44
211	0830	108	0000	116	$ 111.44
211	0830	109	0000	117	$ 111.44
211	0830	110	0000	118	$ 111.44
211	0830	111	0000	119	$ 111.44
211	0830	112	0000	120	$ 111.44
211	0830	113	0000	122	$ 111.44
211	0830	114	0000	123	$ 111.44
211	0830	115	0000	145	$ 111.44
211	0830	116	0000	181	$ 111.44
211	0830	117	0000	180	$ 111.44
211	0830	118	0000	148	$ 111.44
211	0830	119	0000	147	$ 111.44
211	0830	120	0000	146	$ 111.44
				Subtotal =	$ 1,783.04

ASSESSMENT DISTRICT 98-02 ZONE 1 for SORENSON RANCH UNITS NO. 1, 2, 3 and 4 UNIT 3

Tax Assessor's Number				Assessment Diagram #	Assessment Amount
211	0840	048	0000	221	$ 111.44
211	0840	049	0000	222	$ 111.44
211	0840	050	0000	193	$ 111.44
211	0840	051	0000	194	$ 111.44
211	0840	052	0000	187	$ 111.44
211	0840	053	0000	188	$ 111.44
211	0840	054	0000	189	$ 111.44
211	0840	055	0000	190	$ 111.44
211	0840	056	0000	191	$ 111.44
211	0840	057	0000	192	$ 111.44
211	0840	058	0000	133	$ 111.44
211	0840	059	0000	134	$ 111.44
211	0840	060	0000	135	$ 111.44
211	0840	061	0000	136	$ 111.44
211	0840	062	0000	137	$ 111.44
211	0840	063	0000	138	$ 111.44
211	0840	064	0000	139	$ 111.44
211	0840	065	0000	140	$ 111.44
211	0840	066	0000	141	$ 111.44
211	0840	067	0000	142	$ 111.44
211	0840	068	0000	143	$ 111.44
211	0840	069	0000	144	$ 111.44
211	0840	070	0000	123	$ 111.44
211	0840	071	0000	124	$ 111.44
211	0840	072	0000	125	$ 111.44
211	0840	073	0000	126	$ 111.44
211	0840	074	0000	127	$ 111.44
211	0840	075	0000	128	$ 111.44
211	0840	076	0000	129	$ 111.44
211	0840	077	0000	130	$ 111.44
211	0840	078	0000	131	$ 111.44
211	0840	079	0000	132	$ 111.44
211	0840	080	0000	59	$ 111.44
211	0840	081	0000	60	$ 111.44
211	0840	082	0000	61	$ 111.44
211	0840	083	0000	62	$ 111.44
				Subtotal =	$ 4,011.84

Tax Assessor's Number				Assessment Diagram #	Assessment Amount
211	0840	084	0000	63	$ 111.44
211	0840	085	0000	64	$ 111.44
211	0840	086	0000	65	$ 111.44
211	0840	087	0000	66	$ 111.44
211	0840	088	0000	67	$ 111.44
211	0840	089	0000	68	$ 111.44
211	0840	090	0000	69	$ 111.44
211	0840	091	0000	70	$ 111.44
211	0840	092	0000	46	$ 111.44
211	0840	093	0000	47	$ 111.44
211	0840	094	0000	48	$ 111.44
211	0840	095	0000	49	$ 111.44
211	0840	096	0000	50	$ 111.44
211	0840	097	0000	51	$ 111.44
211	0840	098	0000	52	$ 111.44
211	0840	099	0000	53	$ 111.44
211	0840	100	0000	54	$ 111.44
211	0840	101	0000	55	$ 111.44
211	0840	102	0000	56	$ 111.44
211	0840	103	0000	57	$ 111.44
211	0840	104	0000	58	$ 111.44
				Subtotal =	$ 2,340.24

ASSESSMENT DISTRICT 98-02 ZONE 1 for SORENSON RANCH UNITS NO. 1, 2, 3 and 4 UNIT 4

Tax Assessor's Number				Assessment Diagram #	Assessment Amount
211	0840	001	0000	165	$ 111.44
211	0840	002	0000	166	$ 111.44
211	0840	003	0000	167	$ 111.44
211	0840	004	0000	168	$ 111.44
211	0840	005	0000	169	$ 111.44
211	0840	006	0000	170	$ 111.44
211	0840	007	0000	171	$ 111.44
211	0840	008	0000	172	$ 111.44
211	0840	009	0000	173	$ 111.44
211	0840	010	0000	174	$ 111.44
211	0840	011	0000	175	$ 111.44
211	0840	012	0000	176	$ 111.44
211	0840	013	0000	177	$ 111.44
211	0840	014	0000	178	$ 111.44
211	0840	015	0000	179	$ 111.44
211	0840	016	0000	182	$ 111.44
211	0840	017	0000	183	$ 111.44
211	0840	018	0000	184	$ 111.44
211	0840	019	0000	185	$ 111.44
211	0840	020	0000	186	$ 111.44
211	0840	021	0000	195	$ 111.44
211	0840	022	0000	196	$ 111.44
211	0840	023	0000	197	$ 111.44
211	0840	024	0000	198	$ 111.44
211	0840	025	0000	199	$ 111.44
211	0840	026	0000	200	$ 111.44
				Subtotal =	$ 2,897.44

Tax Assessor's Number				Assessment Diagram #	Assessment Amount
211	0840	027	0000	201	$ 111.44
211	0840	028	0000	202	$ 111.44
211	0840	029	0000	203	$ 111.44
211	0840	030	0000	204	$ 111.44
211	0840	031	0000	205	$ 111.44
211	0840	032	0000	206	$ 111.44
211	0840	033	0000	207	$ 111.44
211	0840	034	0000	208	$ 111.44
211	0840	035	0000	209	$ 111.44
211	0840	036	0000	210	$ 111.44
211	0840	037	0000	211	$ 111.44
211	0840	038	0000	212	$ 111.44
211	0840	039	0000	213	$ 111.44
211	0840	040	0000	214	$ 111.44
211	0840	041	0000	215	$ 111.44
211	0840	042	0000	216	$ 111.44
211	0840	043	0000	217	$ 111.44
211	0840	044	0000	218	$ 111.44
211	0840	045	0000	219	$ 111.44
211	0840	046	0000	220	$ 111.44
211	0840	047	0000	1	$ 111.44
				Subtotal =	$ 2,340.24

222 Parcels; Total 98-02 Zone 1 Assessments is $ 24,739.68

ASSESSMENT DISTRICT 98-02 – Zone 2 (Autumnwood Subdivision)

GENERAL

Landscape Maintenance Assessment District (LMAD) 98-02, Zone 2 (Autumnwood Subdivision), first created in 2014, is located south side of Antelope Road and west of Amsterdam Avenue. This LMAD provides for the maintenance of certain areas within and adjacent to the Autumnwood subdivision development. All improvements are on public property. There are 46 residential parcels in this district, whose boundaries are more particularly described on the Assessment Diagram contained in Figure 3.1.

Zone 2 consists of forty-six (46) residential lots and seven (7) lots used for landscaping, pedestrian pathways, and drainage detention basins.

Development of the property was conditioned upon establishing a funding source to provide for ongoing maintenance of landscaping, open space, pedestrian/bike trails, masonry walls, drainage detention basins and related appurtenances.

The facilities in Zone 2 include landscaping south of Antelope Road (Lots E and along the frontage of 7106 Antelope Road) and also within the subdivision (Lots A, B, C, D, F, and H). On-going maintenance of the landscaped areas require routine care of trees, shrubs, and groundcover, including weed control, fertilization, mulch replacement, and litter removal. The pedestrian pathways require routine maintenance, including surface and structural maintenance, and graffiti abatement.

The facilities in Zone 2 also include masonry walls on the North and East sides of the subdivision located within Lots A, B, C, E, and the frontage along 7106 Antelope Road. The walls require routine maintenance, including surface and structural maintenance, and graffiti abatement.

The walls and landscaping within the City's Right-of-Way along the frontage of 7106 Antelope Road (APN: 204-0193-027-0000) as dedicated by separate instrument (County of Sacramento Book 20140715, Page 0721) is also included as areas to be maintained in LMAD 98-02, Zone 2.

The facilities in Zone 2 also include a drainage detention basin located in the northwest corner of the property in Lot D and a drainage detention basin located in the southeast corner of the property in Lot F. The drainage detention basins and appurtenances require routine maintenance including surface and structural maintenance, graffiti abatement, landscape maintenance, and litter removal.

Additionally, the facilities in Zone 2 include a pedestrian trail for circulation (Lots D, F, and H). The trail will require routine maintenance and replacement.

Figure 3.2 contains a detailed listing of items to be maintained and/or replacement of each of the items. City performs/manages the maintenance for the LMAD using its own forces or those of contract providers.

DISTRICT FINANCING/METHOD OF ASSESSMENT

As a condition of approval, the developer of the single family Autumnwood subdivision was required to establish a funding source to provide for ongoing maintenance of the landscaping, irrigation, detention basins, pedestrian pathways, and masonry walls located within Lots A, B, C, E, and the frontage along 7106 Antelope Road. Funding for the LMAD 98-02, Zone 2 is from annual assessments levied on properties within the assessment boundary (Figure 3.1) pursuant to the Landscaping and Lighting Act of 1972. Because each of the single-family lots within the District was created as a result of compliance with this condition, each lot benefits in the same proportion. Therefore, the assessment costs are allocated on a per parcel basis for all Assessment Diagram parcels located in the Assessment District that could qualify as a buildable single-family parcel per the current City of Citrus Heights Zoning Ordinances. The original annual assessment adopted for District 98-02, Zone 2 upon formation in 2014 was $354.09 per parcel.

The formation of this district also included a cost of living adjustment provision. Should the cost of landscape maintenance activities and utilities rise, this provision allows for the City of Citrus Heights to increase the annual assessment. Each annual increase, if any, shall not exceed a maximum of four percent 4%.

ANNUAL ASSESSMENT

In recent years continued increases in the costs of regular maintenance activities and utilities have resulted in LMAD 98-02, Zone 2's operating reserves being depleted below the level needed to provide for unscheduled maintenance expenditures (i.e. soundwall repairs, oak tree trimming and irrigation/electrical system repairs). As a result, in FY 2023/2024, the City of Citrus Heights, for the first time, utilized the cost-of-living increase provision and increased the annual assessment by 3%.

An adjustment in the annual assessment per parcel is proposed for Fiscal Year 2025/2026. As shown in Figure 3.3. "Summary Analysis", the Fiscal Year 2025/2026 annual assessments for District 98-02, Zone 2, are proposed to again increase by 2% (less than the maximum allowable 4%) over the rates for FY 2023/2024, to approximately $394.62 per residential parcel. These additional revenues are necessary to support the District's continued maintenance operations and preserve an appropriate operating reserve to address unforeseen maintenance and repair expenses.

The district's Assessment Roll is contained in Figure 3.4.

BOUNDARY DESCRIPTION OF AREA TO BE MAINTAINED

All that real property situated in the City of Citrus Heights, County of Sacramento, State of California, which is further described as follows:

Lots A, B, C, D, E, F, and H of the Autumnwood Subdivision and also including the frontage along 7106 Antelope Road; more particularly described on the Assessment Diagram contained in Figure 3.1.

FIGURE 3.1

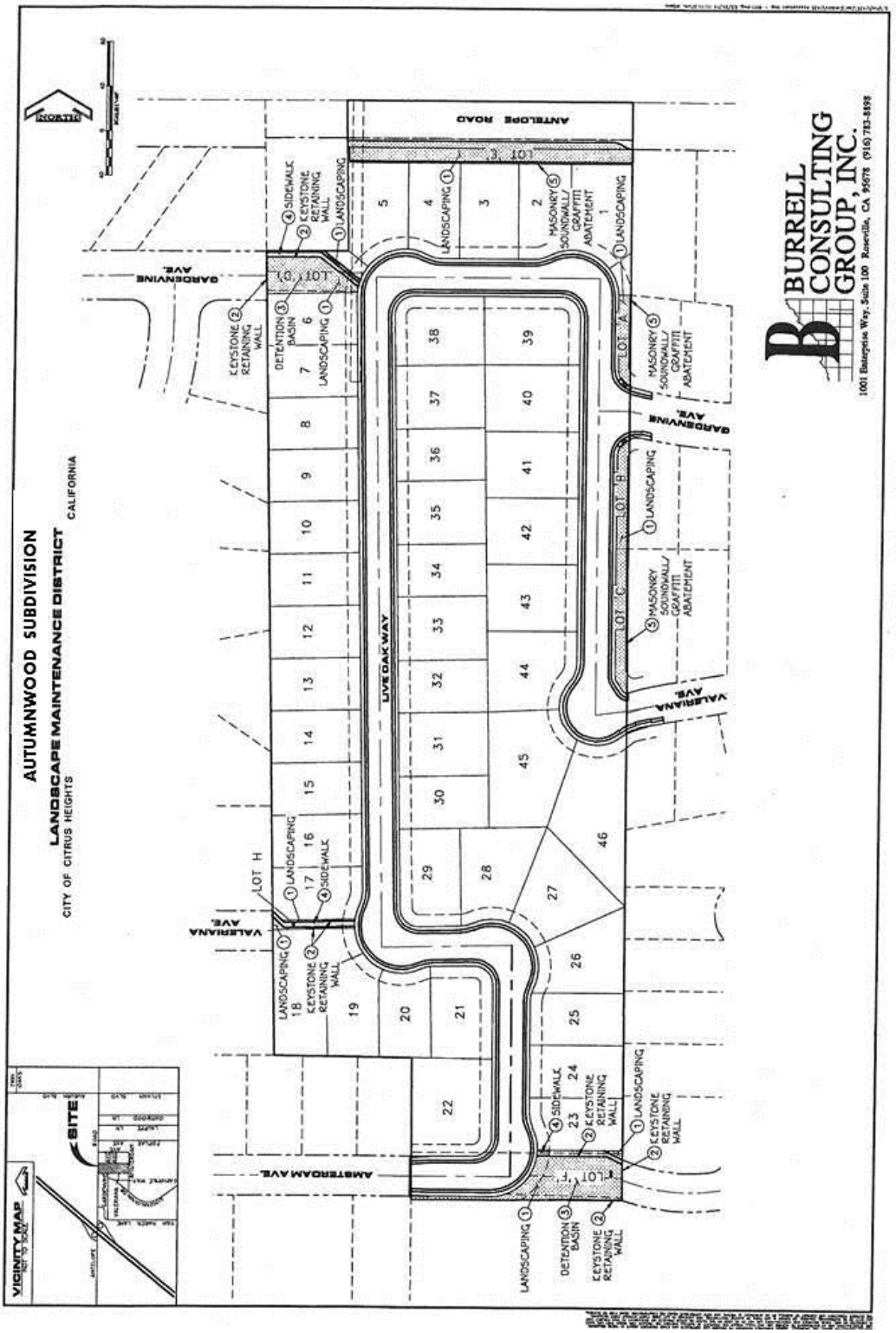

AUTUMNWOOD SUBDIVISION
LANDSCAPE MAINTENANCE DISTRICT
CITY OF CITRUS HEIGHTS
CALIFORNIA
BURRELL CONSULTING GROUP, INC.
1001 Enterprise Way, Suite 100 Roseville, CA 95678 (916) 783-8898
NORTH
VICINITY MAP
SITE
ANTELOPE ROAD
GARDENVINE AVE.
VALERIANA AVE.
AMSTERDAM AVE.
LIVE OAK WAY
LOT A
LOT B
LOT C
LOT F
LOT H
LANDSCAPING
SIDEWALK
KEYSTONE RETAINING WALL
DETENTION BASIN
MASONRY SOUNDWALL/ GRAFFITI ABATEMENT

FIGURE 3.2

ASSESSMENT DISTRICT NO. 98-02
Zone 2 (Autumnwood Subdivision)

MAINTENANCE SPECIFICATION

1) Maintain trees and other plantings along frontage of the subdivision along Antelope Road (Lot E) and Live Oak Way (Lots A-C) a minimum of once every two weeks. Maintain irrigation system, weekly. Weed area a minimum of once every two weeks. Fertilize area a minimum of twice per year. Control infestation of fungus, diseases and/or insects. This item includes irrigation repair, landscaping materials (wood chips, chemicals, etc.), and replanting as needed.

2) Maintain trees and other plantings within the detention basins (Lots D and F)

3) Maintain masonry walls (Lots A-F). Clean all graffiti from street side of wall as needed. Perform structural repairs/replacement as needed.

4) Maintain pedestrian pathways (Lots D, F, and H). Clean all graffiti as needed. Perform structural repairs/replacement as needed.

FIGURE 3.3

ASSESSMENT DISTRICT 98-02 ZONE 2

285-75-295; County DL 0268

	DESCRIPTION	FY 24/25** ACTUAL	FY 25/26 PROPOSED BUDGET
ASSESSMENT RATES:			
	Rate Per Parcel	$ 386.90	$ 394.62
	Total Number of Parcels	46	46
	Total Special Assessments	**$ 17,797.40**	**$ 18,152.52**
REVENUE:			
	Interest on Fund Balance	$ 971.69	$ -
	Special Assessments	$ 17,541.80	$ 18,152.52
	Total Revenue:	**$ 18,513.49**	**$ 18,152.52**
EXPENDITURES:			
	Advertising & Mail	$ -	$ 425.00
	Utilities	$ 2,931.61	$ 3,600.00
	Professional Services	$ -	$ -
	Contract - Landscape Maintenance	$ 6,686.00	$ 7,400.00
	Contract - Construction, Repairs & Extra Work	$ 7,360.00	$ -
	Contract - Materials & Supplies	$ -	$ -
	Cost Allocation (Overhead)	$ 3,337.00	$ -
	Total Expenditures:	**$ 20,314.61**	**$ 11,425.00**
Annual Operating Balance		**$ (1,801.12)**	**$ 6,727.52**
	Transfer to/from Operating Reserve	**$ 1,801.12**	**$ (6,727.52)**
Annual Ending Balance		**$ -**	**$ -**
OPERATING RESERVE			
	Beginning Fund Balance (July 1st)	$ 46,308.00	$ 44,506.88
	Operating Reserve Set-a-side	$ -	$ -
	Transfer from (to) Annual Operating Balance	$ (1,801.12)	$ 6,727.52
	Ending Operating Reserve Balance (June 30th)	$ 44,506.88	$ 51,234.40
**	Recorded actual expenses for the first 3 quarters of the current Fiscal Year plus projection for the 4th quarter.		
$xx.xx	Audited Fund Balance from previous Fiscal Year		

FIGURE 3.4
ASSESSMENT DISTRICT 98-02 ZONE 2
for AUTUMNWOOD

Tax Assessor's Number	Assessment Diagram #	Assessment Amount
204 0740 001 0000	1	$ 394.62
204 0740 002 0000	2	$ 394.62
204 0740 003 0000	3	$ 394.62
204 0740 004 0000	4	$ 394.62
204 0740 005 0000	5	$ 394.62
204 0740 006 0000	6	$ 394.62
204 0740 007 0000	7	$ 394.62
204 0740 008 0000	8	$ 394.62
204 0740 009 0000	9	$ 394.62
204 0740 010 0000	10	$ 394.62
204 0740 011 0000	11	$ 394.62
204 0740 012 0000	12	$ 394.62
204 0740 013 0000	13	$ 394.62
204 0740 014 0000	14	$ 394.62
204 0740 015 0000	15	$ 394.62
204 0740 016 0000	16	$ 394.62
204 0740 017 0000	17	$ 394.62
204 0740 018 0000	18	$ 394.62
204 0740 019 0000	19	$ 394.62
204 0740 020 0000	20	$ 394.62
204 0740 021 0000	21	$ 394.62
204 0740 022 0000	22	$ 394.62
204 0740 023 0000	23	$ 394.62
204 0740 024 0000	24	$ 394.62
204 0740 025 0000	25	$ 394.62
204 0740 026 0000	26	$ 394.62
204 0740 027 0000	27	$ 394.62
204 0740 028 0000	28	$ 394.62
	Subtotal =	$ 11,049.36

Tax Assessor's Number	Assessment Diagram #	Assessment Amount
204 0740 029 0000	29	$ 394.62
204 0740 030 0000	30	$ 394.62
204 0740 031 0000	31	$ 394.62
204 0740 032 0000	32	$ 394.62
204 0740 033 0000	33	$ 394.62
204 0740 034 0000	34	$ 394.62
204 0740 035 0000	35	$ 394.62
204 0740 036 0000	36	$ 394.62
204 0740 037 0000	37	$ 394.62
204 0740 038 0000	38	$ 394.62
204 0740 039 0000	39	$ 394.62
204 0740 040 0000	40	$ 394.62
204 0740 041 0000	41	$ 394.62
204 0740 042 0000	42	$ 394.62
204 0740 043 0000	43	$ 394.62
204 0740 044 0000	44	$ 394.62
204 0740 045 0000	45	$ 394.62
204 0740 046 0000	46	$ 394.62
	Subtotal =	$ 7,103.16
46 Parcels; Total 98-02 Zone 2 Assessments =		$ 18,152.52

ASSESSMENT DISTRICT 98-02 – Zone 3 (Mariposa Creek Subdivision)

GENERAL

Landscape Maintenance Assessment District (LMAD) 98-02, Zone 3 (Mariposa Creek Subdivision), first created in 2018, is located north side of Antelope Road at Turner Court. This LMAD provides for the maintenance of certain areas within and adjacent to the Mariposa Creek Subdivision development. All improvements are on public property. There are 15 residential parcels in this district, whose boundaries are more particularly described on the Assessment Diagram contained in Figure 4.1.

Zone 3 consists of fifteen (15) residential parcels and three (3) lots used for landscaping, pedestrian pathways, and creek open space.

Development of the property was conditioned upon establishing a funding source to provide for ongoing maintenance of landscaping, open space, pedestrian/bike pathways, masonry walls, and related appurtenances.

The facilities in Zone 3 include landscaping north of Antelope Road (Lots A and B) and also within the subdivision (Lot C). On-going maintenance of the landscaped areas require routine care of trees, shrubs, and groundcover, including weed control, fertilization, mulch replacement, litter removal, irrigation systems and pathway lighting. The pedestrian pathways require routine maintenance, including surface and structural maintenance, maintenance and repairs of pathway lighting and graffiti abatement.

The facilities in Zone 3 also include masonry walls on the north side of Antelope Road (within Lots A & B of the subdivision) The walls require routine maintenance, including surface and structural maintenance, and graffiti abatement.

The facilities in Zone 3 also include a pedestrian pathway, street paving, storm drain system and retaining walls located in the northwest corner of the development in Lot C. The walls, pedestrian pathways, and various appurtenances require routine maintenance including surface and structural maintenance, graffiti abatement, landscape maintenance, litter removal, and electrical & irrigation repairs.

The facilities in Zone 3 also include a drainage system along the north property line of the subdivision and creek open space along the east side of the development (Lot B). The drainage system & creek open space appurtenances require routine maintenance including structural maintenance, keeping the creek & floodplain area clear of debris and paving maintenance.

Figure 4.2 contains a detailed listing of items to be maintained and/or replacement of each of the items. City performs/manages the maintenance for the LMAD using its own forces or those of contract providers.

DISTRICT FINANCING/METHOD OF ASSESSMENT

As a condition of approval, the developer of the single family Mariposa Creek Subdivision was required to establish a funding source to provide for ongoing maintenance of the landscaping, irrigation, storm drain system, creek open space, pedestrian pathways, and masonry walls located within Lots A, B, and C. Funding for LMAD 98-02, Zone 3 will be from annual assessments levied on residential parcels within the zone's assessment boundary (Figure 4.1), pursuant to the Landscaping and Lighting Act of 1972. Because each of the single-family lots within the zone was created as a result of compliance with this condition, each lot benefits in the same proportion. Therefore, the assessment costs are allocated on a per parcel basis for all assessment diagram parcels located in the Assessment District that qualified as a buildable single-family parcel per the current City of Citrus Heights Zoning Ordinances. The original annual assessment adopted for District 98-02, Zone 3 upon formation in 2018 was $753.33 per parcel.

The formation of this district also included a cost of living adjustment provision. Should the cost of landscape maintenance activities and utilities rise, this provision allows for the City of Citrus Heights to increase the annual assessment. Each annual increase, if any, shall not exceed a maximum of four percent 4%.

ANNUAL ASSESSMENT

In recent years continued increases in the costs of regular maintenance activities and utilities have resulted in LMAD 98-02 Zone 3's operating reserves being depleted below the level needed to provide for unscheduled maintenance expenditures (i.e. soundwall repairs and irrigation/electrical system repairs). As a result, in FY 2023/2024, the City of Citrus Heights, for the first time, utilized the cost-of-living increase provision and increased the annual assessment by 3%.

An adjustment in the annual assessment per parcel is proposed for Fiscal Year 2025/2026. As shown in Figure 4.3. "Summary Analysis", the Fiscal Year 2025/2026 annual assessments for District 98-02, Zone 3, are proposed to increase by 2% (less than the maximum allowable 4%) over the rates for FY 2024/2025, to approximately $836.90 per residential parcel,. These additional revenues are necessary to support the District's continued maintenance operations and preserve an appropriate operating reserve to address unforeseen maintenance and repair expenses.

The district's Assessment Roll is contained in Figure 4.4.

BOUNDARY DESCRIPTION OF AREA TO BE MAINTAINED

All that real property situated in the City of Citrus Heights, County of Sacramento, State of California, which is further described as follows:

Lots A, B and C of the Mariposa Creek Subdivision; more particularly described on the Assessment Diagram contained in Figure 4.1.

FIGURE 4.1

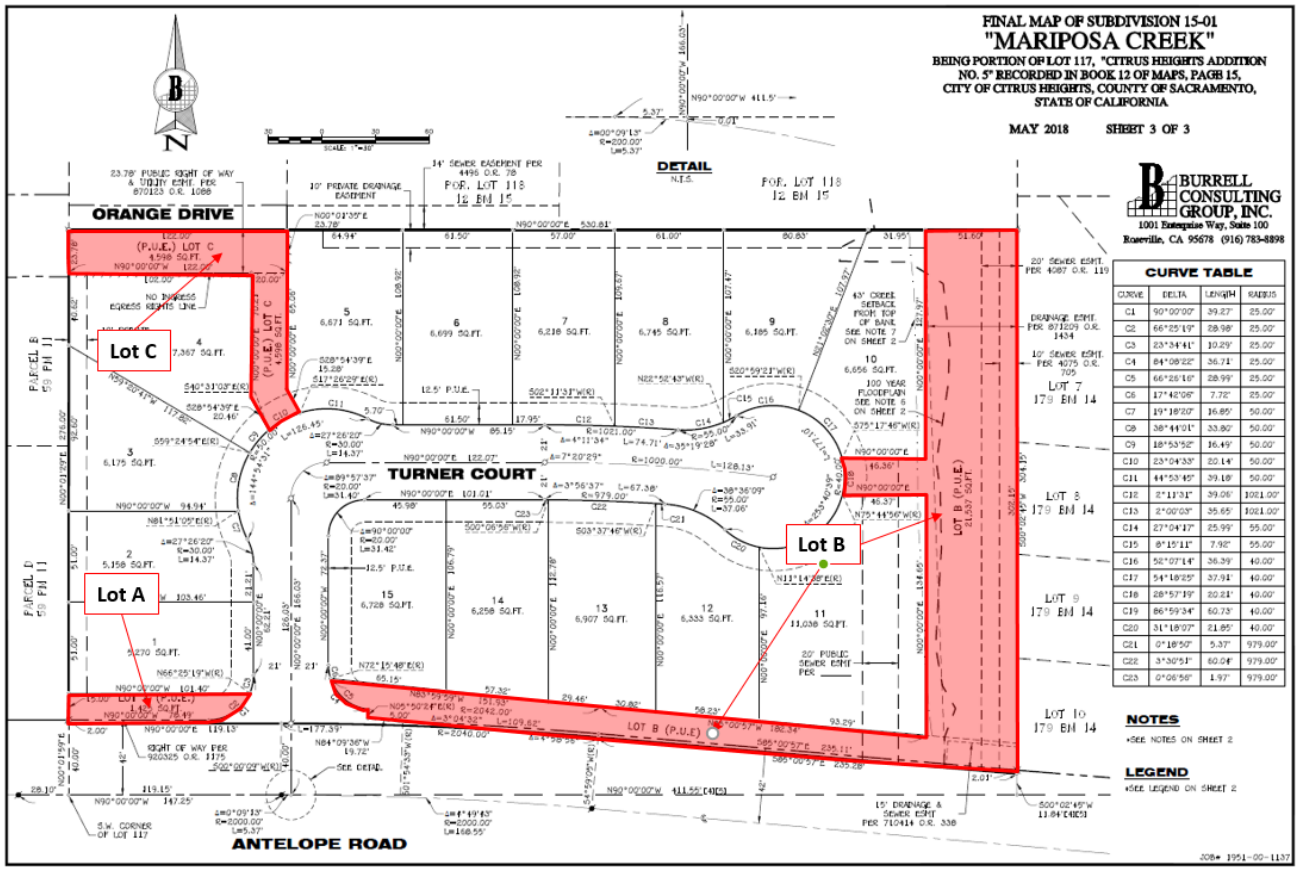

FINAL MAP OF SUBDIVISION 15-01
"MARIPOSA CREEK"
BEING PORTION OF LOT 117, "CITRUS HEIGHTS ADDITION NO. 5" RECORDED IN BOOK 12 OF MAPS, PAGE 15, CITY OF CITRUS HEIGHTS, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA
MAY 2018
SHEET 3 OF 3
BURRELL CONSULTING GROUP, INC.
1001 Enterprise Way, Suite 100
Roseville, CA 95678 (916) 783-8898
ORANGE DRIVE
TURNER COURT
ANTELOPE ROAD
Lot A
Lot B
Lot C
DETAIL
CURVE TABLE
NOTES
LEGEND

FIGURE 4.2

ASSESSMENT DISTRICT NO. 98-02
Zone 3 (Mariposa Creek Subdivision)

MAINTENANCE SPECIFICATION

1) Maintain trees and other plantings a minimum of once every two weeks along frontage of the subdivision along Antelope Road (Lots A & B) and the pedestrian pathway within Lot C of subdivision development. Maintain irrigation system, weekly. Weed area a minimum of once every two weeks. Fertilize area a minimum of twice per year. Control infestation of fungus, diseases and/or insects. This item includes irrigation repair, landscaping materials (wood chips, chemicals, etc.), and replanting as needed.

2) Maintain masonry walls (Lots A & B). Clean all graffiti from street-facing side of wall(s) as needed. Perform structural repairs/replacement as needed.

3) Maintain pedestrian pathway (Lot C). Clean all graffiti as needed. Perform structural repairs/replacement as needed. This item includes repair and materials to maintain the light bollards along the pathway.

4) Maintain the creek open space and storm drain system (Lots B & C and along the north property lines of the subdivision development). Keep the existing creek open space free from debris to assure flow of Cripple Creek, repair and maintenance of storm drain system within Lot C and public drainage system along the north property lines of the subdivision development. This item includes any paving repairs and miscellaneous items for the small portion of Orange Drive located within Lot C.

FIGURE 4.3

ASSESSMENT DISTRICT 98-02 ZONE 3

292-75-300; County DL0281

DESCRIPTION		FY 24/25** ACTUAL	FY 25/26 PROPOSED BUDGET
ASSESSMENT RATES:			
	Rate Per Parcel	$ 823.14	$ 839.60
	Total Number of Parcels	15	15
	Total Special Assessments	**$ 12,347.10**	**$ 12,594.00**
REVENUE:			
	Interest on Fund Balance	$ 749.97	$ -
	Special Assessments	$ 12,306.25	$ 12,594.00
	Total Revenue:	**$ 13,056.22**	**$ 12,594.00**
EXPENDITURES:			
	Materials and Supplies	$ -	$ -
	Advertising & Mail	$ -	$ 450.00
	Utilities - Electric	$ 200.26	$ 225.00
	Utilities - Water	$ 737.72	$ 950.00
	Professional Services	$ -	$ -
	Contract - Landscape Maintenance	$ 4,128.00	$ 5,300.00
	Contract - Landscape Repairs/Extra Work	$ 3,256.45	$ -
	Contract - Tree Maintenance	$ 8,712.00	$ -
	Cost Allocation* (Overhead)	$ -	$ -
	Total Expenditures:	**$ 17,034.43**	**$ 6,925.00**
Annual Operating Balance		**$ (3,978.21)**	**$ 5,669.00**
	Transfer to/from Operating Reserve	**$ 3,978.21**	**$ (5,669.00)**
Annual Ending Balance		**$ -**	**$ -**
OPERATING RESERVE			
	Beginning Fund Balance (July 1st)	$ 35,290.00	$ 31,311.79
	Transfer from (to) Annual Operating Balance	$ (3,978.21)	$ 5,669.00
	Ending Operating Reserve Balance (June 30th)	$ 31,311.79	$ 36,980.79

** Recorded actual expenses for the first 3 quarters fo the current Fiscal Year plus projections for the 4th quarter.

$xx.xx Audited Fund Balance from previous Fiscal Year

FIGURE 4.4
ASSESSMENT DISTRICT 98-02 ZONE 3
for MARIPOSA CREEK

Tax Assessor's Number	Assessment Diagram #	Assessment Amount
204-0500-060-0000	1	$ 839.60
204-0500-061-0000	2	$ 839.60
204-0500-062-0000	3	$ 839.60
204-0500-063-0000	4	$ 839.60
204-0500-064-0000	5	$ 839.60
204-0500-065-0000	6	$ 839.60
204-0500-066-0000	7	$ 839.60
204-0500-067-0000	8	$ 839.60
204-0500-068-0000	9	$ 839.60
204-0500-069-0000	10	$ 839.60
204-0500-070-0000	11	$ 839.60
204-0500-071-0000	12	$ 839.60
204-0500-072-0000	13	$ 839.60
204-0500-073-0000	14	$ 839.60
204-0500-074-0000	15	$ 839.60
15 Parcels; Total 98-02 Zone 3 Assessments is		$ 12,594.00

ASSESSMENT DISTRICT 98-02 – Zone 4 (Wyatt Ranch Subdivision)

GENERAL

Landscape Maintenance Assessment District (LMAD) 98-02, Zone 4 (Wyatt Ranch Creek Subdivision), first created by City Council action on November 14, 2019, is located on the west side of Sunrise Boulevard at Lawrence Avenue. This LMAD provides for the maintenance of certain areas within and adjacent to the Wyatt Ranch Subdivision development. All improvements are on public property **or easements.** There are 23 residential parcels in this zone, whose boundaries are more particularly described on the Assessment Diagram contained in Figure 5.1.

Zone 4 consists of twenty three (23) residential parcels and one (1) public utility, wall, landscape and pedestrian walkway easement used for landscaping, masonry wall and walkway along Sunrise Boulevard.

Development of the property was conditioned upon establishing a funding source to provide for ongoing maintenance of landscaping, masonry wall, walkways, and related appurtenances.

The facilities in Zone 4 include landscaping along the west side of Sunrise Boulevard. On-going maintenance of the landscaped areas require routine care of trees, shrubs and groundcover, including weed control, fertilization, mulch replacement, and litter removal. The pedestrian walkways require routine maintenance, including surface and structural maintenance and graffiti abatement. This includes replacement of the walkways in the next 40 years.

The facilities in Zone 4 also include a masonry wall along the west side of Sunrise Boulevard. The walls require routine maintenance, including surface and structural maintenance and graffiti abatement. This item includes replacement of the masonry wall, in the next 40 years.

Figure 5.2 contains a detailed listing of items to be maintained and/or replacement of each of the items. City performs/manages the maintenance for the LMAD using its own forces or those of contract providers.

DISTRICT FINANCING/METHOD OF ASSESSMENT

As a condition of approval, the developer of the single-family Wyatt Ranch Subdivision was required to establish a funding source to provide for ongoing maintenance of the landscaping, irrigation, pedestrian pathways, and masonry wall located within the Public Utility, Wall, Landscape and Pedestrian Walkway Easement. Funding for Zone 4 is be from annual assessments levied on residential parcels within the zone's assessment boundary (Figure 5.1), pursuant to the Landscaping and Lighting Act of 1972. Because each of the single-family lots within the zone was created as a result of compliance with this condition, each lot benefits in the same proportion. Therefore, the assessment costs are allocated on a per parcel basis for all assessment diagram parcels located in the Assessment District that qualified as a buildable single-family parcel per the current City of Citrus Heights Zoning Ordinances. The original annual assessment adopted for District 98-02, Zone 4 upon formation in 2018 was $401.06 per parcel.

The formation of this district also included a cost-of-living adjustment provision. Should the cost of landscape maintenance activities and utilities rise, this provision allows for the City of Citrus Heights to increase the annual assessment. Each annual increase, if any, shall not exceed a maximum of four percent 4%.

ANNUAL ASSESSMENT

Although formally created by the City Council in November 2019, no assessments were levied on the parcels in this zone until FY 2023/2024 due to the uncertainty of the Covid-19 situation and delays in construction.

An adjustment in the annual assessment per parcel is proposed for Fiscal Year 2025/2026. Completion of construction of the subdivision and transfer of landscape maintenance responsibilities to the City of Citrus Heights is expected in 2025/202. To ensure the District establishes a reserve prior to the City assuming responsibility of Zone 3, annual assessments for District 98-02 Zone 4 are proposed to increase by 2% (less than the maximum allowable 4%) over the rates for FY 2024/2025, to approximately $409.08 per residential parcel.

The district's Assessment Roll is contained in Figure 5.4.

BOUNDARY DESCRIPTION OF AREA TO BE MAINTAINED

All that real property situated in the City of Citrus Heights, County of Sacramento, State of California, which is further described as follows:

P.U.E., Wall, Landscape and Pedestrian Easement of the Wyatt Ranch Subdivision; more particularly described on the Assessment Diagram contained in Figure 5.1.

FIGURE 5.1

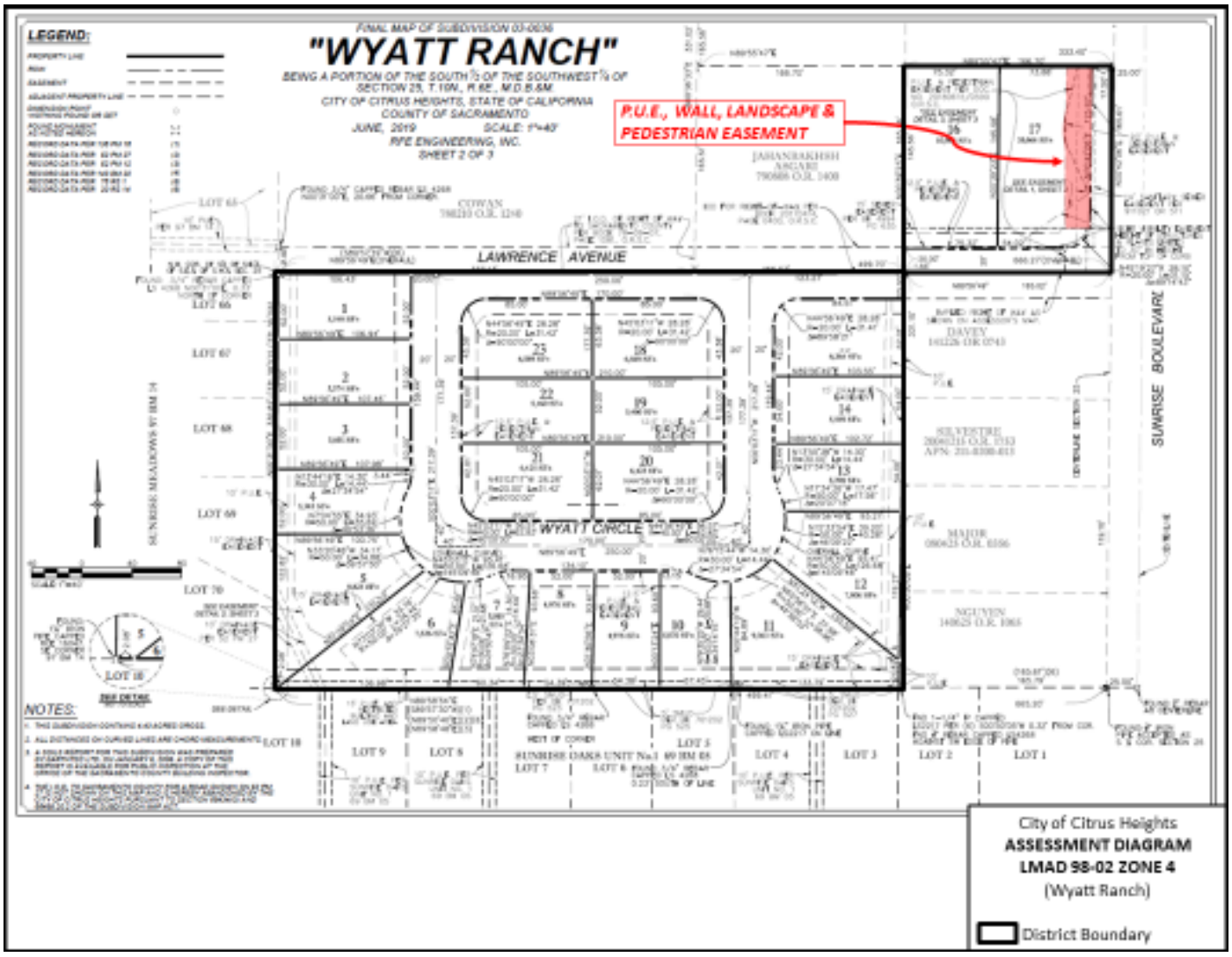

"WYATT RANCH"
P.U.E., WALL, LANDSCAPE & PEDESTRIAN EASEMENT
LAWRENCE AVENUE
SUNRISE BOULEVARD
WYATT CIRCLE
City of Citrus Heights
ASSESSMENT DIAGRAM
LMAD 98-02 ZONE 4
(Wyatt Ranch)
District Boundary

FIGURE 5.2

ASSESSMENT DISTRICT NO. 98-02
Zone 4 (Wyatt Ranch Subdivision)

MAINTENANCE SPECIFICATION

1) Maintain trees and other plantings a minimum of once every two weeks along the Sunrise Boulevard frontage of the subdivision (P.U.E., Wall, Landscape and Pedestrian Easement). Maintain irrigation system & litter removal, weekly. Weed area a minimum of once every two weeks. Fertilize area a minimum of twice per year. Control infestation of fungus, diseases and/or insects. This item includes utilities (water & electricity), irrigation repair, landscaping materials (wood chips, chemicals, etc.), and replanting as needed.

2) Maintain masonry wall. Clean all graffiti from street-facing side of wall(s) as needed. Perform structural repairs/replacement as needed.

3) Maintain pedestrian pathway. Clean all graffiti as needed. Perform structural repairs/replacement as needed.

FIGURE 5.3
ASSESSMENT DISTRICT 98-02 ZONE 4

Fund and County DL 1170

	DESCRIPTION	FY 24/25[1] ACTUAL	FY 25/26 [2] PROPOSED BUDGET
ASSESSMENT RATES:			
	Rate Per Parcel	$ 401.06	$ 409.08
	Total Number of Parcels	$ 23.00	$ 23.00
	Total Special Assessments	**$ 9,224.38**	**$ 9,408.84**
REVENUE:			
	Release from Maintenance/Repair Reserve Balance	$ -	$ -
	Release from Facility Replacement Reserve Balance	$ -	$ -
	Interest on Fund Balance	$ 317.59	$ -
	Special Assessments	$ 11,184.11	$ 9,408.84
	Other Revenue	$ -	$ -
	Total Revenue:	**$ 11,501.70**	**$ 9,408.84**
EXPENDITURES*:			
	Materials and Supplies	$ -	$ -
	Advertising & Mail	$ -	$ 425.00
	Utilities - Electric	$ -	$ 150.00
	Utilities - Water	$ -	$ 600.00
	Professional Services	$ -	$ 50.00
	Contract Landscape Maintenance	$ -	$ 2,500.00
	Cost Allocation (Overhead)	$ -	$ -
	Total Expenditures:	**$ -**	**$ 3,725.00**
Annual Operating Balance		**$ 11,501.70**	**$ 5,683.84**
	Transfer to Maintenance/Repair Reserve	**$ 5,500.00**	**$ (5,598.28)**
	Transfer to Facility Replacement Reserve	**$ 6,001.70**	**$ (1,866.10)**
Annual Ending Balance		**$ 23,003.40**	**$ (1,780.54)**
MAINTENANCE /REPAIR RESERVE			
	Beginning Fund Balance (July 1st)	$ 5,500.00	$ 11,000.00
	Release to Operating Revenue	$ -	$ -
	Transfer from Operating Balance	$ 5,500.00	$ 5,598.28
	Ending Operating Reserve Balance (June 30th)	$ 11,000.00	$ 16,598.28
FACILITY REPLACEMENT RESERVE			
	Beginning Facility Replacement Balance (July 1st)	$ 14,298.00	$ 20,299.70
	Release to Facility Replacement Revenue	$ -	$ -
	Transfer from Operating Balance	$ 6,001.70	$ 1,866.10
	Ending Facility Replacement Balance (June 30th)	$ 20,299.70	$ 22,165.80

*	No recorded expenditures for this zone; subdivsion remains under private developer until dedication to city.
**	Recorded actual expenses for the first 3 quarters of the current Fiscal Year plus projection for the 4th quarter.
$xx.xx	Audited Fund Balance from previous Fiscal Year

FIGURE 5.4
ASSESSMENT DISTRICT 98-02 ZONE 4
for WYATT RANCH

Tax Assessor's Number	Assessment Diagram #	Assessment Amount
211-0920-001-0000	1	$ 409.08
211-0920-002-0000	2	$ 409.08
211-0920-003-0000	3	$ 409.08
211-0920-004-0000	4	$ 409.08
211-0920-005-0000	5	$ 409.08
211-0920-006-0000	6	$ 409.08
211-0920-007-0000	7	$ 409.08
211-0920-008-0000	8	$ 409.08
211-0920-009-0000	9	$ 409.08
211-0920-010-0000	10	$ 409.08
211-0920-011-0000	11	$ 409.08
211-0920-012-0000	12	$ 409.08
211-0920-013-0000	13	$ 409.08
211-0920-014-0000	14	$ 409.08
211-0920-015-0000	15	$ 409.08
211-0920-016-0000	16	$ 409.08
211-0920-017-0000	17	$ 409.08
211-0920-018-0000	18	$ 409.08
211-0920-019-0000	19	$ 409.08
211-0920-020-0000	20	$ 409.08
211-0920-023-0000	21	$ 409.08
211-0920-022-0000	22	$ 409.08
211-0920-021-0000	23	$ 409.08
23 Parcels; Total 98-02 Zone 4 Assessments is		$ 9,408.84

ASSESSMENT DISTRICT 03-01 - ZONE 1 Stock Ranch NORTH (Auburn Commerce District)

GENERAL

This assessment district, first created in 2003, is for the maintenance of certain areas within and adjacent to the Stock Ranch development. All improvements are on public property.

Assessment District 03-01 has two service areas, Zones 1 and 2. The boundaries of Zone 1 are more particularly described in the Assessment Diagram contained in Figure 6.1.

Zone 1 (Auburn Commerce District) is responsible for the landscaping along Auburn Boulevard between San Tomas Drive and Raintree Drive (both sides of the street and the medians), sound walls (surface and structural maintenance) along the east and west sides of the development and the open space north of Arcade Creek including the drainage basins, pedestrian trails and bridge. The City is committed to the appearance of the development through proper maintenance of the plantings as well as periodic replacement of the plant materials. Additionally, the City also focuses on immediate abatement of graffiti on walls and other public structures.

The City maintains LMAD-related landscape areas in and adjacent to public streets using City forces or those of contract providers. Facilities located in the open-space areas within the District are maintained by the Sunrise Park and Recreation District. Figure 6.2 describes the maintenance specifications for the district.

DISTRICT FINANCING/METHOD OF ASSESSMENT

As a condition of approval, the developer of the commercial zone of Stock Ranch development was required to establish a funding source to provide for ongoing maintenance of the landscaping and irrigation along Auburn Boulevard between San Tomas Drive and Raintree Drive (both sides of the street and the medians), sound walls (surface and structural maintenance) along the east and west sides of the development and the open space north of Arcade Creek including the drainage basins, pedestrian trails and bridge. Funding for the LMAD 03-01 Zone 1 is from annual assessments levied on property within the zone's assessment boundary (Figure 6.1) pursuant to the Landscaping and Lighting Act of 1972. By agreement, the developer of the Stock Ranch subdivisions installed and maintained all landscaping improvements described in this Engineer's Report until the City's acceptance.

The method used to spread the assessments for Zone 1 is as follows:

- Zone 1 consists of 67.20 total acres with 36.82 acres designated for commercial uses.
- The cost to maintain the improvements within Zone 1 is to be allocated as follows:
    1. The assessment for each parcel is calculated by multiplying the total developable acres, as shown in Figure 4.4, by the cost per acre.
    2. The assessment is subject to an annual adjustment not to exceed 4% beginning with FY 2004-2005.

METHOD OF ASSESSMENT:

An adjustment in the annual assessment rate per acre is proposed for Fiscal Year 2025/2026. As shown in Figure 6.3. "Summary Analysis", the Fiscal Year 2025/2026 assessments for District 03-01 Zone 1 are proposed to increase by 2% (less than the maximum allowable 4%) to approximately $2,685.00 per acre. These additional revenues are necessary to support the LMAD 03-01 Zone 1's operations and maintenance, provided by the Sunrise Recreation and Park District and City forces, and to preserve existing operating and replacement reserves.

Figure 6.4 contains the Assessment Roll for A.D. 03-01 – Zone 1.

FIGURE 6.1

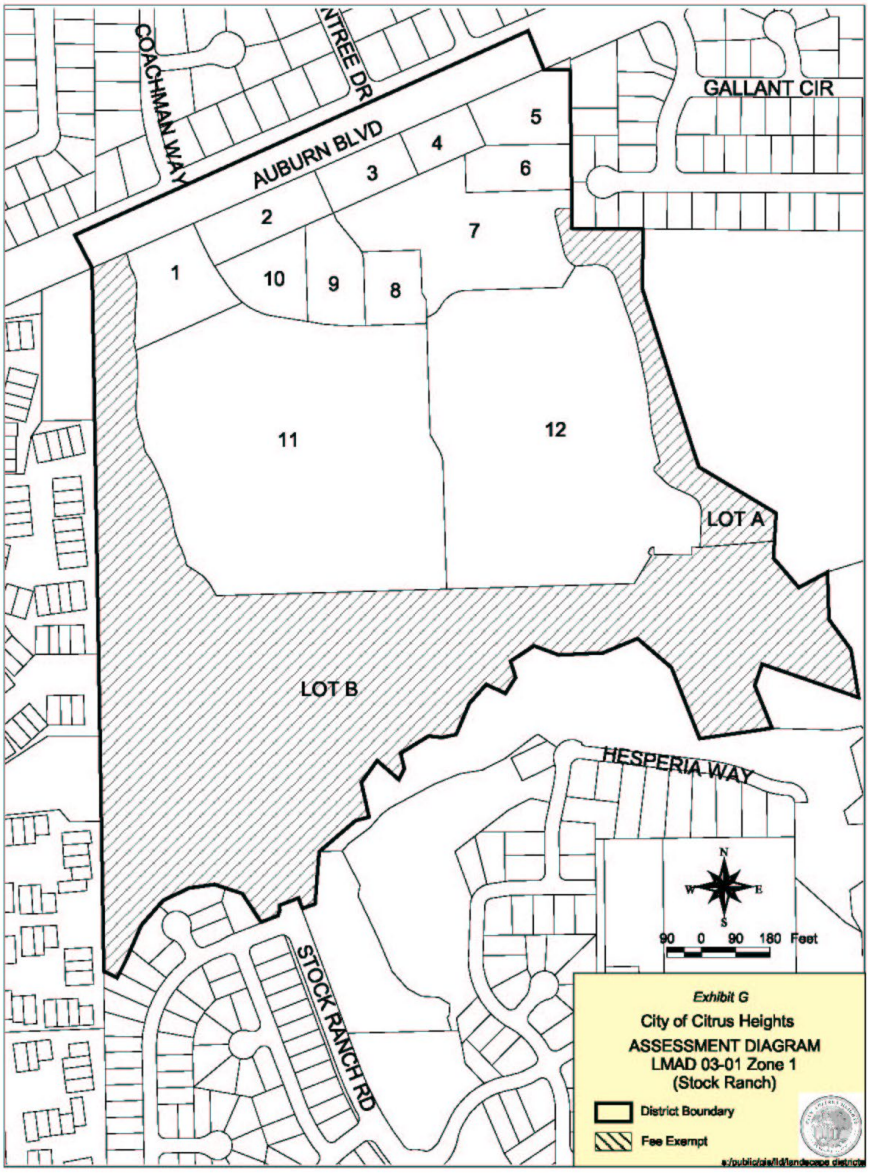


FIGURE 6.2

ASSESSMENT DISTRICT NO. 03-01
Zone 1

MAINTENANCE SPECIFICATION

The following sections provide detailed explanations and describe the zone of benefit and the facilities to be maintained.

ZONE 1

Maintained by the City or City contractors:

Landscaping north of Auburn Boulevard and within the median on Auburn Boulevard. On-going maintenance of the Auburn Boulevard landscape requires routine care of lawn, trees, shrubs and groundcover, including weed control, fertilization and litter removal.

Drainage facilities in the open space area next to the creek way include three detention basins and drain manholes which will require routine maintenance and include cleaning and clearing of debris.

Maintained by the Sunrise Parks and Recreation District

Masonry walls on the east and west side of the zone adjacent to open space areas. These walls require routine maintenance, including surface and structural maintenance and graffiti abatement.

Pedestrian circulation facilities in the Zone includes a pedestrian trail with lighting and benches and pedestrian bridge. The trail and benches will require routine maintenance and lighting along the trail will require period maintenance and replacement of bulbs.

FIGURE 6.3
ASSESSMENT DISTRICT 03-01 ZONE 1

286-75-296; County DL 0276

DESCRIPTION	FY 24/25** ACTUAL	FY 25/26 PROPOSED BUDGET
ASSESSMENT RATES:		
Rate Per Acre	$ 2,632.36	$ 2,685.00
Total Number of Acres (12 Parcels)	36.82	36.82
Total Special Assessments* **	**$ 96,923.50**	**$ 98,861.70**
REVENUE:		
Release from Fund Balance	$ -	$ -
Interest on Fund Balance	$ 17,513.58	$ -
Special Assessments	$ 98,724.82	$ 98,861.70
Contributions	$ -	$ -
Other Revenue	$ -	$ -
Total Revenues:	**$ 116,238.40**	**$ 98,861.70**
EXPENDITURES:		
Advertising	$ -	$ 400.00
Utilities - Electrical	$ 2,353.97	$ 2,600.00
Utilities - Water	$ 4,270.40	$ 3,500.00
Professional Services - including SRPD Maintenance	$ 80,518.56	$ 95,000.00
Contract - Repairs & Extra Work	$ 8,319.93	$ -
Contract - Landscape Maintenance	$ 19,020.00	$ 21,000.00
Contract - Bus Stop Maintenance	$ 4,836.00	$ 5,000.00
Contract -Materials & Supplies	$ -	$ -
Cost Allocation (Overhead)	$ 3,825.00	$ -
Total Uses of Funds:	**$ 123,143.86**	**$ 127,500.00**
Annual Operating Balance	**$ (6,905.46)**	**$ (28,638.30)**
Transfer to/from Operating Reserve	**$ 6,905.46**	**$ 28,638.30**
Annual Ending Balance	**$ -**	**$ -**
OPERATING RESERVE		
Beginning Operating Reserve Balance (July 1st)	$ 832,145.00	$ 825,239.54
Operating Reserve Set-aside	$ -	$ -
Transfer from (to) Annual Operating Balance	$ (6,905.46)	$ (28,638.30)
Ending Operating Reserve Balance (June 30th)	**$ 825,239.54**	**$ 796,601.24**
FACILITY REPLACEMENT RESERVE		
Beginning Facility Replacement Balance (July 1st)	$ 392,535.00	$ 392,535.00
Facility Replacement Set-aside	$ -	$ -
Replacement Project Cost	$ -	$ -
Ending Facility Replacement Balance (June 30th)	$ 392,535.00	$ 392,535.00
MAINTENANCE RESERVE	$ 432,704.54	$ 404,066.24

** Recorded actual expenses for the first 3 quarters of the current Fiscal Year plus

$xx.xx Audited Fund Balance from previous Fiscal Year

FIGURE 6.4

ASSESSMENT DISTRICT 03-01 ZONE 1
for Auburn Commerce District

Tax Assessor's Number	Assessment Diagram #	Area (acres)	Amount per Acre	Total Assessment
211 0870 012 0000	1	1.44	$ 2,685.00	$ 3,866.40
211 0870 011 0000	2	1.1	$ 2,685.00	$ 2,953.50
211 0870 007 0000	3	0.78	$ 2,685.00	$ 2,094.30
211 0870 006 0000	4	0.61	$ 2,685.00	$ 1,637.84
211 0870 005 0000	5	1.06	$ 2,685.00	$ 2,846.10
211 0870 004 0000	6	0.81	$ 2,685.00	$ 2,174.84
211 0870 003 0000	7	3.55	$ 2,685.00	$ 9,531.74
211 0870 008 0000	8	0.76	$ 2,685.00	$ 2,040.60
211 0870 009 0000	9	0.98	$ 2,685.00	$ 2,631.30
211 0870 010 0000	10	0.98	$ 2,685.00	$ 2,631.30
211 0870 001 0000	11	13.19	$ 2,685.00	$ 35,415.14
211 0870 002 0000	14	11.56	$ 2,685.00	$ 31,038.60
14 Parcels (36.82 Acres; Total 03-01 Zone 1 Assessments is				$ 98,861.66

ASSESSMENT DISTRICT 03-01 - ZONE 2 Stock Ranch SOUTH

GENERAL

This assessment district, first created in 2003, is for the maintenance of certain areas within and adjacent to the Stock Ranch development. All improvements are on public property.

Assessment District 03-01 has two service areas, Zones 1 and 2. On July 13, 2006, the City Council approved the annexation of Phases 3 and 4 of the Stock Ranch Residential development into Zone 2. The boundaries of Zone 2 are more particularly described on the Assessment Diagram contained in Figure 7.1.

Zone 2 is responsible for the open space on the south side of Arcade Creek and along the north side of Stock Ranch Road, the landscape strip along the north side of Stock Ranch Road (Sol Way to Woodside Drive), the pedestrian trails and park facilities, a future median in Stock Ranch Road, east of the roundabout, and a future landscape strip along the south side of Stock Ranch Road. The City is committed to the appearance of the development through proper maintenance of the plantings as well as periodic replacement of the plant materials. Additionally, the City also focuses on immediate abatement of graffiti on walls and other public structures.

The City maintains LMAD-related landscape areas in and adjacent to public streets using City forces or those of contract providers. Facilities located in the open-space areas within the District are maintained by the Sunrise Park and Recreation District. Figure 7.2 describes the maintenance specifications for the district.

DISTRICT FINANCING/METHOD OF ASSESSMENT

As a condition of approval, the developer of the commercial zone of Stock Ranch development was required to establish a funding source to provide for ongoing maintenance of open space on the south side of Arcade Creek and along the north side of Stock Ranch Road, the landscape strip along the north side of Stock Ranch Road (Sol Way to Woodside Drive), the pedestrian trails and park facilities, a future median in Stock Ranch Road, east of the roundabout, and a future landscape strip along the south side of Stock Ranch Road. Funding for the District is from annual assessments levied on properties within the zone's assessment boundary (Figure 7.1) pursuant to the Landscaping and Lighting Act of 1972. The original annual assessment adopted for District 03-01 Zone 2, upon formation in FY 2003/2004 was $82.42 per single-family residential parcel and $411.86 per acre of undeveloped/commercial property.

The formation of this district also included a cost-of-living adjustment provision. Should the cost of landscape maintenance activities and utilities rise, this provision allows for the City of Citrus Heights to increase the annual assessment by an amount not to exceed a maximum of 4% per year.

ANNUAL ASSESSMENT:

Initially LMAD 03-01 Zone 2 was fully funded by its assessments. However, in recent years continued increases in the costs of regular maintenance activities and utilities have resulted in the annual expenses exceeding the annual assessment revenue and operating reserves being depleted

to make up the difference. As a result, in FY 2023/2024, the City of Citrus Heights began exercising the cost-of-living increase provision and increased the annual assessment by 3%.

Annual adjustments in the assessment rate are proposed for Fiscal Year 2025/2026. As shown in Figure 7.3. "Summary Analysis", the Fiscal Year 2025/2026 assessments for District 03-01 Zone 2 are again proposed to increase by 2% (less than the maximum allowable 4%) over the rates charged in FY 2024/2025. This results in increases to approximately $93.64 per residential parcel and $468.03 per acre of undeveloped/commercial land. These additional revenues are necessary to support the extensive maintenance needs for the District, provided by the Sunrise Recreation and Park District as well as the City through contract services.

Figure 7.4 contains the Assessment Roll for A.D. 03-01 – Zone 2.

FIGURE 7.1

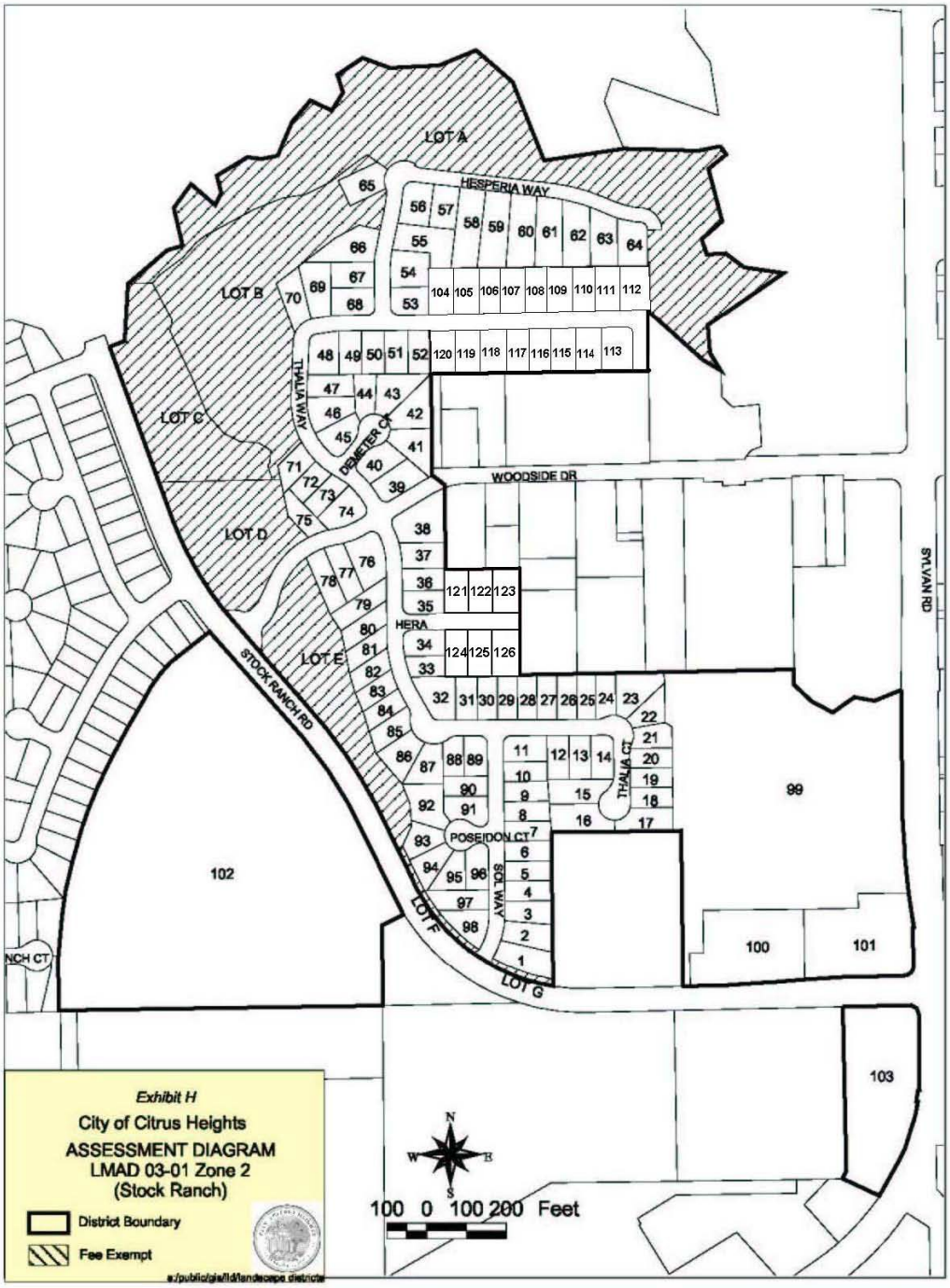

LOT A
LOT B
LOT C
LOT D
LOT E
LOT F
LOT G
HESPERIA WAY
THALIA WAY
DEMETER CT
WOODSIDE DR
HERA
STOCK RANCH RD
THALIA CT
POSEIDON CT
SOL WAY
SYLVAN RD
NCH CT
99
100
101
102
103
Exhibit H
City of Citrus Heights
ASSESSMENT DIAGRAM
LMAD 03-01 Zone 2
(Stock Ranch)
District Boundary
Fee Exempt
N
W
E
S
100 0 100 200 Feet

FIGURE 7.2

ASSESSMENT DISTRICT NO. 03-01 Zone 2

MAINTENANCE SPECIFICATION

The following sections provide detailed explanations and describe the zone of benefit and the facilities to be maintained.

ZONE 2

Maintained by the City or City contractors:
Along the north side of Stock Ranch Road, the landscaping and irrigation of land within the 15-foot landscape corridor shall be maintained and repaired as necessary. The street frontage landscape includes lawn, trees, shrubs and groundcover. Ongoing street frontage maintenance requires weekly care of the lawn, trees, shrubs and groundcover including weed control, fertilization, pruning and litter removal.

A future median in Stock Ranch Road between Fountain Square Drive and Sol Way and a landscape corridor along the south side of Stock Ranch Road, east of Fountain Square Drive will also be maintained. Once construction is complete, maintenance of these future improvements will begin following a required plant establishment period.

Maintained by the Sunrise Parks and Recreation District:

Zone 2 includes maintenance of the open space area south of Arcade Creek and within the open space parcels located immediately east of Stock Ranch Road. Routine maintenance includes pruning, tree and shrub maintenance and weed abatement adjacent to homes within the District. A post and cable fence between Stock Ranch Road and the open space parcels will require periodic maintenance and replacement.

Pedestrian circulation facilities in the Zone include a pedestrian trail that requires routine maintenance.

FIGURE 7.3
ASSESSMENT DISTRICT 03-01 ZONE 2

287-75-297; County DL 0278

DESCRIPTION	FY 24/25** ACTUAL	FY 25/26 PROPOSED BUDGET
ASSESSMENT RATES:		
Rate Per Parcel (Residential)	$ 93.64	$ 95.50
Total Number of Residential Parcels	121	121
Sub-Total A	$ 11,330.44	$ 11,555.50
Rate Per Acre (Commercial/Undeveloped)	$ 468.03	$ 477.39
Total Number of Acres (5 Parcels)***	23.2	23.2
Sub-Total B	$ 10,532.96	$ 11,065.88
Total Special Assessments (A+B)	**$ 21,863.40**	**$ 22,621.38**
REVENUE:		
Release from Fund Balance	$ -	$ -
Interest on Fund Balance	$ 805.50	$ -
Special Assessments	$ 21,190.98	$ 22,621.38
Contributions	$ -	$ -
Other Revenue	$ -	$ -
Total Revenues:	**$ 21,996.48**	**$ 22,621.38**
EXPENDITURES:		
Advertising	$ -	$ 371.00
Utilities - Electric	$ 936.72	$ 796.00
Utilities - Water	$ 2,042.14	$ 2,546.00
Professional Services (includes SRPD Services)	$ 179.64	$ 10,300.00
Contract - Landscape Maintenance	$ 3,096.00	$ 3,090.00
Contract - Repairs, Tree Trimming & Extra Work	$ -	$ -
Cost Allocation (Overhead)	$ 3,472.00	$ -
Total Expenditures:	**$ 9,726.50**	**$ 17,103.00**
Annual Operating Balance	**$ 11,464.48**	**$ 5,518.38**
Transfer to/from Operating Reserve	$ -	$ -
Annual Ending Balance	**$ 11,464.48**	**$ 5,518.38**
OPERATING RESERVE		
Beginning Fund Balance (July 1st)	$ 38,337.00	$ 50,606.98
Operating Reserve Set-a-side	$ 21,996.48	$ 22,621.38
Transfer from (to) Annual Operating Balance	$ 9,726.50	$ 17,103.00
Ending Operating Reserve Balance (June 30th)	$ 50,606.98	$ 56,125.36
FACILITY REPLACEMENT RESERVE		
Beginning Facility Replacement Balance (July 1st)	$ -	$ -
Annual Replacement Set-aside	$ -	$ -
Subtract Replacement Project Cost	$ -	$ -
EndingFacility Replacement Balance (June 30th)	$ -	$ -
TOTAL RESERVE	$ 50,606.98	$ 56,125.36

** Recorded actual expenses for the first 3 quarters of the current Fiscal Year plus

$xx.xx Audited Fund Balance from previous Fiscal Year

FIGURE 7.4

ASSESSMENT DISTRICT 03-01 ZONE 2 for STOCK RANCH (RESIDENTIAL PARCELS)

Tax Assessor's Number				Assessment Diagram #	Assessment Amount
243	0590	026	0000	1	$ 95.50
243	0590	027	0000	2	$ 95.50
243	0590	028	0000	3	$ 95.50
243	0590	029	0000	4	$ 95.50
243	0590	030	0000	5	$ 95.50
243	0590	031	0000	6	$ 95.50
243	0590	032	0000	7	$ 95.50
243	0590	033	0000	8	$ 95.50
243	0590	034	0000	9	$ 95.50
243	0590	035	0000	10	$ 95.50
243	0590	036	0000	11	$ 95.50
243	0590	037	0000	12	$ 95.50
243	0590	038	0000	13	$ 95.50
243	0590	039	0000	14	$ 95.50
243	0590	040	0000	15	$ 95.50
243	0590	041	0000	16	$ 95.50
243	0590	042	0000	17	$ 95.50
243	0590	043	0000	18	$ 95.50
243	0590	044	0000	19	$ 95.50
243	0590	045	0000	20	$ 95.50
243	0590	046	0000	21	$ 95.50
243	0590	047	0000	22	$ 95.50
243	0590	048	0000	23	$ 95.50
243	0590	049	0000	24	$ 95.50
243	0590	050	0000	25	$ 95.50
243	0590	051	0000	26	$ 95.50
243	0590	052	0000	27	$ 95.50
243	0590	053	0000	28	$ 95.50
243	0590	054	0000	29	$ 95.50
243	0590	055	0000	30	$ 95.50
243	0590	056	0000	31	$ 95.50
243	0590	057	0000	32	$ 95.50
243	0590	058	0000	33	$ 95.50
243	0590	059	0000	34	$ 95.50
243	0590	060	0000	35	$ 95.50
243	0590	061	0000	36	$ 95.50
243	0590	062	0000	37	$ 95.50
243	0590	063	0000	38	$ 95.50
243	0590	064	0000	39	$ 95.50
243	0590	065	0000	40	$ 95.50
243	0590	066	0000	41	$ 95.50
243	0590	067	0000	42	$ 95.50
243	0590	068	0000	43	$ 95.50
243	0590	069	0000	44	$ 95.50
243	0590	070	0000	45	$ 95.50
243	0590	071	0000	46	$ 95.50
243	0590	072	0000	47	$ 95.50
211	0590	001	0000	48	$ 95.50
211	0880	002	0000	49	$ 95.50
				Subtotal =	$ 4,679.50

ASSESSMENT DISTRICT 03-01 ZONE 2 for STOCK RANCH (RESIDENTIAL PARCELS)

Tax Assessor's Number				Assessment Diagram #	Assessment Amount
211	0880	003	0000	50	$ 95.50
211	0880	004	0000	51	$ 95.50
211	0880	005	0000	52	$ 95.50
211	0880	006	0000	53	$ 95.50
211	0880	007	0000	54	$ 95.50
211	0880	008	0000	55	$ 95.50
211	0880	009	0000	56	$ 95.50
211	0880	010	0000	57	$ 95.50
211	0880	011	0000	58	$ 95.50
211	0880	012	0000	59	$ 95.50
211	0880	013	0000	60	$ 95.50
211	0880	014	0000	61	$ 95.50
211	0880	015	0000	62	$ 95.50
211	0880	016	0000	63	$ 95.50
211	0880	017	0000	64	$ 95.50
211	0880	018	0000	65	$ 95.50
211	0880	019	0000	66	$ 95.50
211	0880	020	0000	67	$ 95.50
211	0880	021	0000	68	$ 95.50
211	0880	022	0000	69	$ 95.50
211	0880	023	0000	70	$ 95.50
243	0590	073	0000	71	$ 95.50
243	0590	074	0000	72	$ 95.50
243	0590	075	0000	73	$ 95.50
243	0590	001	0000	74	$ 95.50
243	0590	002	0000	75	$ 95.50
243	0590	003	0000	76	$ 95.50
243	0590	004	0000	77	$ 95.50
243	0590	005	0000	78	$ 95.50
243	0590	006	0000	79	$ 95.50
243	0590	007	0000	80	$ 95.50
243	0590	008	0000	81	$ 95.50
243	0590	009	0000	82	$ 95.50
243	0590	010	0000	83	$ 95.50
243	0590	011	0000	84	$ 95.50
243	0590	012	0000	85	$ 95.50
243	0590	013	0000	86	$ 95.50
243	0590	014	0000	87	$ 95.50
243	0590	015	0000	88	$ 95.50
243	0590	016	0000	89	$ 95.50
243	0590	017	0000	90	$ 95.50
243	0590	018	0000	91	$ 95.50
243	0590	019	0000	92	$ 95.50
243	0590	020	0000	93	$ 95.50
243	0590	021	0000	94	$ 95.50
243	0590	022	0000	95	$ 95.50
243	0590	023	0000	96	$ 95.50
243	0590	024	0000	97	$ 95.50
243	0590	025	0000	98	$ 95.50
				Subtotal =	$ 4,679.50

ASSESSMENT DISTRICT 03-01 ZONE 2 for STOCK RANCH (RESIDENTIAL PARCELS)

Tax Assessor's Number				Assessment Diagram #	Assessment Amount
211	0880	026	0000	104	$ 95.50
211	0880	027	0000	105	$ 95.50
211	0880	028	0000	106	$ 95.50
211	0880	029	0000	107	$ 95.50
211	0880	030	0000	108	$ 95.50
211	0880	031	0000	109	$ 95.50
211	0880	032	0000	110	$ 95.50
211	0880	033	0000	111	$ 95.50
211	0880	034	0000	112	$ 95.50
211	0880	035	0000	113	$ 95.50
211	0880	036	0000	114	$ 95.50
211	0880	037	0000	115	$ 95.50
211	0880	038	0000	116	$ 95.50
211	0880	039	0000	117	$ 95.50
211	0880	040	0000	118	$ 95.50
211	0880	041	0000	119	$ 95.50
211	0880	042	0000	120	$ 95.50
211	0590	081	0000	121	$ 95.50
211	0590	082	0000	122	$ 95.50
211	0590	083	0000	123	$ 95.50
211	0590	084	0000	124	$ 95.50
211	0590	085	0000	125	$ 95.50
211	590	086	0000	126	$ 95.50
				Subtotal =	$ 2,196.50
Sub-total Assessment - 121 Residential Parcels =					**$ 11,555.50**

ASSESSMENT DISTRICT 03-01 – ZONE 2 (COMMERCIAL PARCELS)

Revised Tax Assessor's Number*	Assessment Diagram #	Area (acres)	Amount per Acre	Total Assessment
243 0010 0045 0000	99	8.00	$ 477.39	$ 3,819.12
243 0010 051 0000	100	0.55	$ 477.39	$ 262.56
243 0010 050 0000	101	1.77	$ 477.39	$ 844.98
243 0010 027 0000**	102	11.08	$ 477.39	$ 5,289.48
243 0020 051 0000	103	1.78	$ 477.39	$ 849.74
Sub-total Assessment - 5 Commercial Parcels in 03-01, Zone 2 =				$ 11,065.88
*based on current county parcel viewer data; reflects lot splits and new assigned parcel numbers				
**no change to parcel number.				
Grand Total Assessment (Residential & Commercial Parcels) =				**$ 22,621.38**

ASSESSMENT DISTRICT 03-01 – Zone 3 (Mitchell Farms Subdivision)

GENERAL

Landscape Maintenance Assessment District (LMAD) 03-01, Zone 3 (Mitchell Farms Subdivision), first created by City Council action on April 23, 2020, is located east of Sunrise Boulevard, north of Arcadia Drive, and west of Fair Oaks Boulevard. This LMAD provides for the maintenance of a large open-space lot within the Mitchell Farms Subdivision development and landscaping within a roundabout on Arcadia Drive. All improvements are on public property. There are 258 residential parcels in this district, whose boundaries are more particularly described on the Assessment Diagram contained in Figure 8.1.

This subdivision of land, covered by Zone 3, includes 258 residential lots, one public park lot (Lot A) and 51 common area and alley lots owned and maintained by the Homeowners Association (HOA). Upon recordation of the Final Map and completion of the construction of the park improvements, Lot A will be dedicated to Sunrise Recreation and Parks District (SRPD).

To supplement the available funding for the long-term maintenance and replacement costs for the improvements within Lot A and the landscaping and irrigation within the new Arcadia Drive roundabout, the development was conditioned to create a new Landscape Maintenance Assessment District (LMAD).

Public amenities in Zone 3, to be maintained on an annual basis with this LMAD funding, include trees, natural grasses, irrigation systems, pedestrian/bike pathways, pathway lighting and bridges within the open-space lot (Lot A) and landscaping and irrigation system within the Arcadia Drive roundabout. On-going maintenance of the landscaped areas requires routine care of trees, shrubs, and groundcover, including weed control, fertilization, mulch replacement, litter removal and irrigation systems. The pedestrian pathways and associated bridges require routine maintenance, including surface and structural maintenance, maintenance and repairs of pathway lighting and graffiti abatement.

In addition to regular annual maintenance, the facilities in Zone 3 (pedestrian/bike pathway, bridges, pathway lighting system, irrigation system, roundabout landscape and irrigation) require periodic major repairs and/or replacement. Zone 3 provides a funding set-aside for long-term capital replacement of these items.

Figure 8.2 contains a detailed listing of items to be maintained and/or replacement of each of the items. City and the SRPD perform/manage the maintenance for the LMAD using its own forces or those of contract providers.

DISTRICT FINANCING/METHOD OF ASSESSMENT

As a condition of approval, the developer of the single-family Mitchell Farms Subdivision was required to establish a funding source to provide for ongoing maintenance of the landscaping include trees, natural grasses, irrigation systems, pedestrian/bike pathways, pathway lighting and bridges within the open-space lot (Lot A) and landscaping and irrigation system within the Arcadia Drive roundabout. The funding for LMAD 03-01, Zone 3 will be from annual assessments levied on property within the zone's assessment boundary (Figure 8.1), pursuant to the Landscaping and Lighting Act of 1972. Because each of the single-family lots within the zone was created as a result of compliance with this condition, each lot benefits in the same proportion. Therefore, the assessment costs are allocated on a per parcel basis for all assessment diagram parcels located in the Assessment District that qualified as a buildable single-family parcel per the current City of Citrus Heights Zoning Ordinances.

The method used to spread the initial assessments for each lot are as follows:

- Zone 3 consists of 258 residential lots, 30 lettered HOA landscape lots, 20 alley lots, and one public park lot (Lot A).
- The costs of the maintenance for the improvements within Mitchell Farms are to be allocated as follows:
- The assessment for each Assessor's Parcel is calculated by dividing the total annual cost, by the total number of residential lots within the subdivision. As follows: Annual cost/number of lots = Annual cost of $88,851.20 divided by 258 lots = $344.38 per lot per year.
- The formation of this district also included a cost-of-living adjustment provision. Should the cost of landscape maintenance activities and utilities rise, this provision allows for the City of Citrus Heights to increase the annual assessment by an amount not to exceed a maximum of four percent 4% per year.

The development is currently under construction, so the developer has agreed to maintain the landscaped areas and other features until the proposed improvements are formally accepted by the agencies (Sunrise Recreation and Parks District for Lot A and the City of Citrus Heights for the Arcadia Drive roundabout).

ANNUAL ASSESSMENT

Annual adjustments in the assessment rate are proposed for Fiscal Year 2025/2026. As shown in Figure 8.3. "Summary Analysis", the Fiscal Year 2025/2026 assessments for District 03-01 Zone 3 are again proposed to increase by 2% (less than the maximum allowable 4%) over the rates charged in FY 2024/2025. This results in increases to approximately $361.78 per residential parcel. These additional revenues are necessary to support the extensive maintenance needs for the District, develop a sufficient capital replacement reserve for the extensive public facilities contained with Zone 3, such as bridges, paved trails, lighting and playground equipment, owned and maintained by the Sunrise Recreation and Park District, as well as minor maintenance services provided by the City through contract services.

The district's Assessment Roll is contained in Figure 8.4.

BOUNDARY DESCRIPTION OF AREA TO BE MAINTAINED

All that real property situated in the City of Citrus Heights, County of Sacramento, State of California, which is further described as follows:

Lot A of the Mitchell Farms Subdivision and the adjacent Arcadia Drive roundabout; more particularly described on the Assessment Diagram contained in Figure 8.1.

FIGURE 8.1

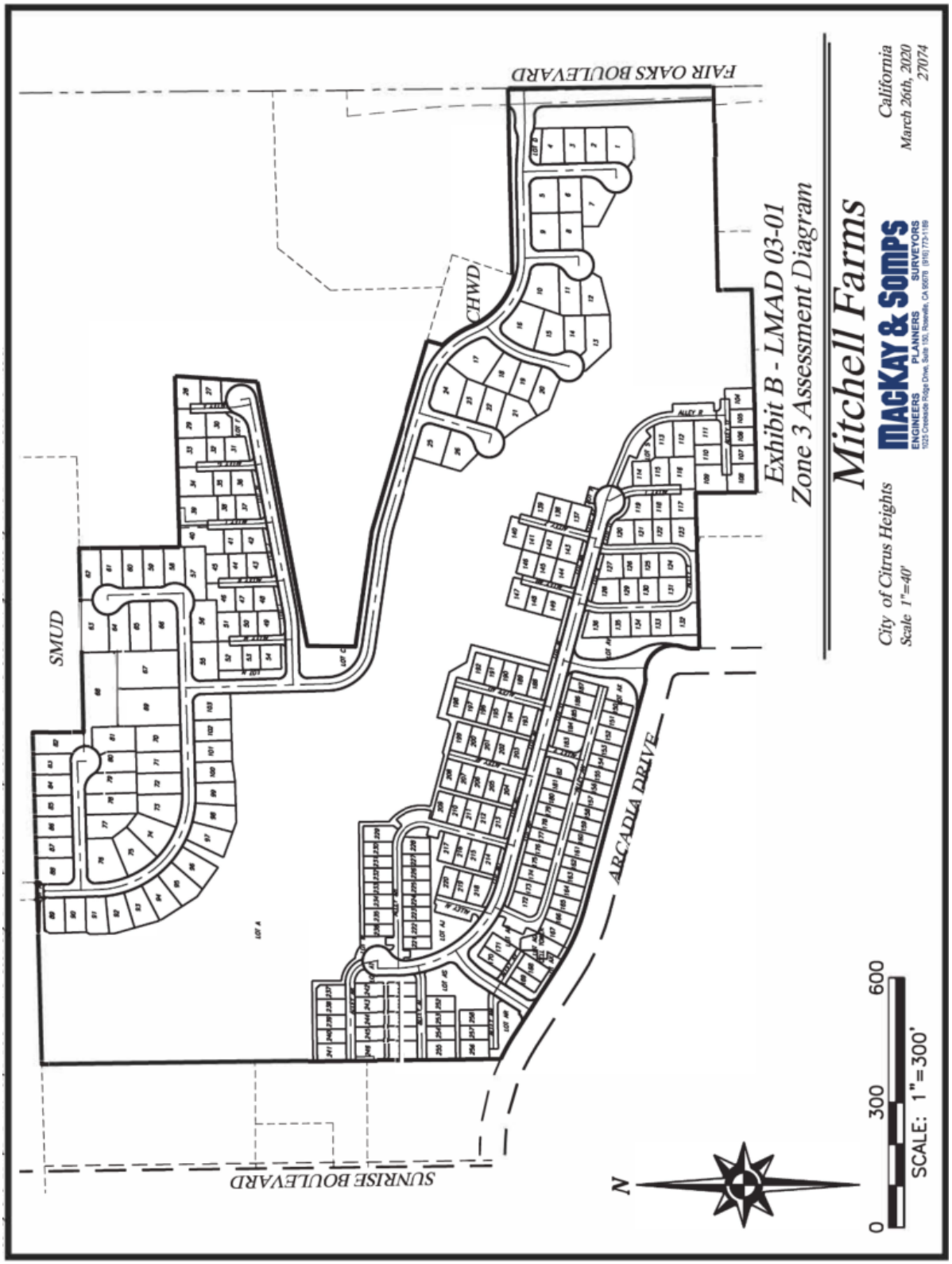

FAIR OAKS BOULEVARD
CHWD
SMUD
ARCADIA DRIVE
SUNRISE BOULEVARD
Mitchell Farms
Exhibit B - LMAD 03-01
Zone 3 Assessment Diagram
City of Citrus Heights
Scale 1"=40'
MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS
California
March 26th, 2020
27074
N
0
300
600
SCALE: 1" = 300'

FIGURE 8.2

ASSESSMENT DISTRICT NO. 03-01
Zone 3 (Mitchell Farms Subdivision)

MAINTENANCE SPECIFICATION

1) Maintain pedestrian pathway (Lot A). Clean all graffiti as needed. Perform structural repairs/replacement as needed. This item includes repair and materials to maintain the light bollards along the pathway.

2) Maintain pedestrian pathway bridges (Lot A). Clean all graffiti as needed. Perform structural repairs/replacement to hand rails, deck, abutments and other bridge appurtenances as needed.

3) Maintain the creek open space (Lot A). Keep the existing creek open space free from debris to assure flow of Arcade Creek, maintain irrigation system and regular inspection and pruning for health of all trees (including planted mitigation trees), Mow open-space as needed for fuel-load management and appearance.

4) Maintain trees and other plantings a minimum of once every two weeks in the planters (center of roundabout and three approach islands) at the Arcadia Drive roundabout. Maintain irrigation system as needed to ensure proper operation and optimum health of the plantings. Weed area a minimum of once every two weeks. Fertilize area a minimum of twice per year. Control infestation of fungus, diseases and/or insects. This item includes irrigation repair, landscaping materials (wood chips, chemicals, etc.), and replanting as needed.

FIGURE 8.3
ASSESSMENT DISTRICT 03-01 ZONE 3

296-75-289; County DL1128

DESCRIPTION		FY 24/25 (1) ACTUAL	FY 25/26 (2) PROPOSED BUDGET
ASSESSMENT RATES:			
	Rate Per Parcel	$354.70	$361.78
	Total Number of Parcels	258	258
	Total Special Assessments	**$91,512.60**	**$93,339.24**
REVENUE:			
	Release from Maintenance/Repair Reserve Balance	$0.00	$0.00
	Release from Facility Replacement Reserve Balance	$0.00	$0.00
	Interest on Fund Balance	$5,980.56	$0.00
	Special Assessments	$91,145.87	$93,339.24
	Contributions (SRPD Participation)	$0.00	
	Other Revenue	$0.00	$0.00
	Total Revenue:	**$97,126.43**	**$93,339.24**
EXPENDITURES:			
	Materials and Supplies	$0.00	$0.00
	Advertising & Mail	$0.00	$365.00
	Utilities	$0.00	$150.00
	Professional Services (Cnty Tax Collection fees)	$0.00	$150.00
	City Contract Landscape	$0.00	$1,200.00
	SRPD Maintenance	$0.00	$45,000.00
	Cost Allocation* (Overhead)	$0.00	$0.00
	Maintenance/Repair Annual Accrual (3)	$5,349.85	$5,349.85
	Facility Replacement Annual Accrual (3)	$51,416.42	$41,124.39
	Total Expenditures:	**$56,766.27**	**$93,339.24**
Annual Operating Balance		**$40,360.16**	**$0.00**
	Transfer to Maintenance/Repair Reserve	**-$40,360.16**	**$0.00**
Annual Ending Balance		**$0.00**	**$0.00**

ACCRUAL SUMMARY			
MAINTENANCE/REPAIR RESERVE			
	Beginning Maintenance/Repair Reserve Balance (7/1)	$ 120,694.90	$166,404.91
	Release to Revenue (to cover annual operating costs)	$0.00	$0.00
	Maintenance/Repair Reserve Annual Accrual	$5,349.85	$5,349.85
	Transfer from Annual Operating Balance	$40,360.16	$0.00
	Ending Maintenance/Repair Reserve Balance (6/30)	$ 166,404.91	$ 171,754.76
FACILITY REPLACEMENT RESERVE			
	Beginning Facility Replacement Reserve Balance (7/1)	$ 154,249.26	$205,665.68
	Release to Revenue (for scheduled facility replacement)	$0.00	$0.00
	Facility Replacement Annual Accrual	$51,416.42	$41,124.39
	Ending Facility Replacement Reserve Balance (6/30)	$205,665.68	$246,790.07

* Annual set-aside amounts from Exhibits D1 & D2 in original Engineer's Report dated April 23, 2020. Adjustments made in consideration of large replacement reserve ahead of taking possession of property, and need to free up maintenance funds for SRPD maintenance needs.

$xx.xx Audited Fund Balance from previous Fiscal Year

FIGURE 8.4

ASSESSMENT DISTRICT 03-01 ZONE 3
for Mitchell Village

Tax Assessor's Number				Assessment Diagram #	Assessment Amount
243	0600	001	0000	1	$ 361.78
243	0600	002	0000	2	$ 361.78
243	0600	003	0000	3	$ 361.78
243	0600	004	0000	4	$ 361.78
243	0600	005	0000	5	$ 361.78
243	0600	006	0000	6	$ 361.78
243	0600	007	0000	7	$ 361.78
243	0600	008	0000	8	$ 361.78
243	0600	009	0000	9	$ 361.78
243	0600	010	0000	10	$ 361.78
243	0600	011	0000	11	$ 361.78
243	0600	012	0000	12	$ 361.78
243	0600	013	0000	13	$ 361.78
243	0600	014	0000	14	$ 361.78
243	0600	015	0000	15	$ 361.78
243	0600	016	0000	16	$ 361.78
243	0600	017	0000	17	$ 361.78
243	0600	018	0000	18	$ 361.78
243	0600	019	0000	19	$ 361.78
243	0600	020	0000	20	$ 361.78
243	0600	021	0000	21	$ 361.78
243	0600	022	0000	22	$ 361.78
243	0600	023	0000	23	$ 361.78
243	0600	024	0000	24	$ 361.78
243	0600	025	0000	25	$ 361.78
243	0600	026	0000	26	$ 361.78
243	0610	001	0000	27	$ 361.78
243	0610	002	0000	28	$ 361.78
243	0610	003	0000	29	$ 361.78
243	0610	004	0000	30	$ 361.78
243	0610	005	0000	31	$ 361.78
243	0610	006	0000	32	$ 361.78
243	0610	007	0000	33	$ 361.78
243	0610	008	0000	34	$ 361.78
243	0610	009	0000	35	$ 361.78
243	0610	010	0000	36	$ 361.78
243	0610	011	0000	37	$ 361.78
243	0610	012	0000	38	$ 361.78
243	0610	013	0000	39	$ 361.78
243	0610	014	0000	40	$ 361.78
243	0610	015	0000	41	$ 361.78
243	0610	016	0000	42	$ 361.78
243	0610	017	0000	43	$ 361.78
243	0610	018	0000	44	$ 361.78
243	0610	019	0000	45	$ 361.78
243	0610	020	0000	46	$ 361.78
243	0610	021	0000	47	$ 361.78
243	0610	022	0000	48	$ 361.78
				Subtotal =	$ 17,365.44

Tax Assessor's Number				Assessment Diagram #	Assessment Amount
243	0610	023	0000	49	$ 361.78
243	0610	024	0000	50	$ 361.78
243	0610	025	0000	51	$ 361.78
243	0610	026	0000	52	$ 361.78
243	0610	027	0000	53	$ 361.78
243	0610	028	0000	54	$ 361.78
243	0610	029	0000	55	$ 361.78
243	0610	030	0000	56	$ 361.78
243	0610	031	0000	57	$ 361.78
243	0610	032	0000	58	$ 361.78
243	0610	033	0000	59	$ 361.78
243	0610	034	0000	60	$ 361.78
243	0610	035	0000	61	$ 361.78
243	0610	036	0000	62	$ 361.78
243	0610	037	0000	63	$ 361.78
243	0610	038	0000	64	$ 361.78
243	0610	039	0000	65	$ 361.78
243	0610	040	0000	66	$ 361.78
243	0610	041	0000	67	$ 361.78
243	0610	042	0000	68	$ 361.78
243	0610	043	0000	69	$ 361.78
243	0610	044	0000	70	$ 361.78
243	0610	045	0000	71	$ 361.78
243	0610	046	0000	72	$ 361.78
243	0610	047	0000	73	$ 361.78
243	0610	048	0000	74	$ 361.78
243	0610	049	0000	75	$ 361.78
243	0610	050	0000	76	$ 361.78
243	0610	051	0000	77	$ 361.78
243	0610	052	0000	78	$ 361.78
243	0610	053	0000	79	$ 361.78
243	0610	054	0000	80	$ 361.78
243	0610	055	0000	81	$ 361.78
243	0610	056	0000	82	$ 361.78
243	0610	057	0000	83	$ 361.78
243	0610	058	0000	84	$ 361.78
243	0610	059	0000	85	$ 361.78
243	0610	060	0000	86	$ 361.78
243	0610	061	0000	87	$ 361.78
243	0610	062	0000	88	$ 361.78
243	0610	063	0000	89	$ 361.78
243	0610	064	0000	90	$ 361.78
243	0610	065	0000	91	$ 361.78
243	0610	066	0000	92	$ 361.78
243	0610	067	0000	93	$ 361.78
243	0610	068	0000	94	$ 361.78
243	0610	069	0000	95	$ 361.78
243	0610	070	0000	96	$ 361.78
				Subtotal =	$ 17,365.44

ASSESSMENT DISTRICT 03-01 ZONE 3
for Mitchell Village

ASSESSMENT DISTRICT 03-01 ZONE 3 for MITCHELL FARMS					
Tax Assessor's Number				Assessment Diagram #	Assessment Amount
243	0610	071	0000	97	$ 361.78
243	0610	072	0000	98	$ 361.78
243	0610	073	0000	99	$ 361.78
243	0610	074	0000	100	$ 361.78
243	0610	075	0000	101	$ 361.78
243	0610	076	0000	102	$ 361.78
243	0610	077	0000	103	$ 361.78
243	0620	001	0000	104	$ 361.78
243	0620	002	0000	105	$ 361.78
243	0620	003	0000	106	$ 361.78
243	0620	004	0000	107	$ 361.78
243	0620	005	0000	108	$ 361.78
243	0620	006	0000	109	$ 361.78
243	0620	007	0000	110	$ 361.78
243	0620	008	0000	111	$ 361.78
243	0620	009	0000	112	$ 361.78
243	0620	010	0000	113	$ 361.78
243	0620	011	0000	114	$ 361.78
243	0620	012	0000	115	$ 361.78
243	0620	013	0000	116	$ 361.78
243	0620	014	0000	117	$ 361.78
243	0620	015	0000	118	$ 361.78
243	0620	016	0000	119	$ 361.78
243	0620	017	0000	120	$ 361.78
243	0620	018	0000	121	$ 361.78
243	0620	019	0000	122	$ 361.78
243	0620	020	0000	123	$ 361.78
243	0620	021	0000	124	$ 361.78
243	0620	022	0000	125	$ 361.78
243	0620	023	0000	126	$ 361.78
243	0620	024	0000	127	$ 361.78
243	0620	025	0000	128	$ 361.78
243	0620	026	0000	129	$ 361.78
243	0620	027	0000	130	$ 361.78
243	0620	028	0000	131	$ 361.78
243	0620	029	0000	132	$ 361.78
243	0620	030	0000	133	$ 361.78
243	0620	031	0000	134	$ 361.78
243	0620	032	0000	135	$ 361.78
243	0620	033	0000	136	$ 361.78
243	0620	034	0000	137	$ 361.78
243	0620	035	0000	138	$ 361.78
243	0620	036	0000	139	$ 361.78
243	0620	037	0000	140	$ 361.78
243	0620	038	0000	141	$ 361.78
243	0620	039	0000	142	$ 361.78
243	0620	040	0000	143	$ 361.78
243	0620	041	0000	144	$ 361.78
				Subtotal =	$ 17,365.44

ASSESSMENT DISTRICT 03-01 ZONE 3 for MITCHELL FARMS					
Tax Assessor's Number				Assessment Diagram #	Assessment Amount
243	0620	042	0000	145	$ 361.78
243	0620	043	0000	146	$ 361.78
243	0620	044	0000	147	$ 361.78
243	0620	045	0000	148	$ 361.78
243	0620	046	0000	149	$ 361.78
243	0620	047	0000	150	$ 361.78
243	0620	048	0000	151	$ 361.78
243	0620	049	0000	152	$ 361.78
243	0620	050	0000	153	$ 361.78
243	0620	051	0000	154	$ 361.78
243	0620	052	0000	155	$ 361.78
243	0620	053	0000	156	$ 361.78
243	0620	054	0000	157	$ 361.78
243	0620	055	0000	158	$ 361.78
243	0620	056	0000	159	$ 361.78
243	0620	057	0000	160	$ 361.78
243	0620	058	0000	161	$ 361.78
243	0620	059	0000	162	$ 361.78
243	0620	060	0000	163	$ 361.78
243	0630	001	0000	164	$ 361.78
243	0630	002	0000	165	$ 361.78
243	0630	003	0000	166	$ 361.78
243	0630	004	0000	167	$ 361.78
243	0630	005	0000	168	$ 361.78
243	0630	006	0000	169	$ 361.78
243	0630	007	0000	170	$ 361.78
243	0630	008	0000	171	$ 361.78
243	0630	009	0000	172	$ 361.78
243	0630	010	0000	173	$ 361.78
243	0630	011	0000	174	$ 361.78
243	0630	012	0000	175	$ 361.78
243	0630	013	0000	176	$ 361.78
243	0630	014	0000	177	$ 361.78
243	0630	015	0000	178	$ 361.78
243	0630	016	0000	179	$ 361.78
243	0630	017	0000	180	$ 361.78
243	0630	018	0000	181	$ 361.78
243	0630	019	0000	182	$ 361.78
243	0630	020	0000	183	$ 361.78
243	0630	021	0000	184	$ 361.78
243	0630	022	0000	185	$ 361.78
243	0630	023	0000	186	$ 361.78
243	0630	024	0000	187	$ 361.78
243	0630	025	0000	188	$ 361.78
243	0630	026	0000	189	$ 361.78
243	0630	027	0000	190	$ 361.78
243	0630	028	0000	191	$ 361.78
243	0630	029	0000	192	$ 361.78
				Subtotal =	$ 17,365.44

ASSESSMENT DISTRICT 03-01 ZONE 3
for Mitchell Village

Tax Assessor's Number				Assessment Diagram #	Assessment Amount
243	0630	030	0000	193	$ 361.78
243	0630	031	0000	194	$ 361.78
243	0630	032	0000	195	$ 361.78
243	0630	033	0000	196	$ 361.78
243	0630	034	0000	197	$ 361.78
243	0630	035	0000	198	$ 361.78
243	0630	036	0000	199	$ 361.78
243	0630	037	0000	200	$ 361.78
243	0630	038	0000	201	$ 361.78
243	0630	039	0000	202	$ 361.78
243	0630	040	0000	203	$ 361.78
243	0630	041	0000	204	$ 361.78
243	0630	042	0000	205	$ 361.78
243	0630	043	0000	206	$ 361.78
243	0630	044	0000	207	$ 361.78
243	0630	045	0000	208	$ 361.78
243	0630	046	0000	209	$ 361.78
243	0630	047	0000	210	$ 361.78
243	0630	048	0000	211	$ 361.78
243	0630	049	0000	212	$ 361.78
243	0630	050	0000	213	$ 361.78
243	0630	051	0000	214	$ 361.78
243	0630	052	0000	215	$ 361.78
243	0630	053	0000	216	$ 361.78
243	0630	054	0000	217	$ 361.78
243	0630	055	0000	218	$ 361.78
243	0630	056	0000	219	$ 361.78
243	0630	057	0000	220	$ 361.78
243	0630	058	0000	221	$ 361.78
243	0630	059	0000	222	$ 361.78
243	0630	060	0000	223	$ 361.78
243	0630	061	0000	224	$ 361.78
243	0630	062	0000	225	$ 361.78
243	0630	063	0000	226	$ 361.78
243	0630	064	0000	227	$ 361.78
243	0630	065	0000	228	$ 361.78
243	0630	066	0000	229	$ 361.78
243	0630	067	0000	230	$ 361.78
243	0630	068	0000	231	$ 361.78
243	0630	069	0000	232	$ 361.78
243	0630	070	0000	233	$ 361.78
243	0630	071	0000	234	$ 361.78
243	0630	072	0000	235	$ 361.78
243	0630	073	0000	236	$ 361.78
243	0630	074	0000	237	$ 361.78
243	0630	075	0000	238	$ 361.78
243	0630	076	0000	239	$ 361.78
243	0630	077	0000	240	$ 361.78
				Subtotal =	$ 17,365.44

Tax Assessor's Number				Assessment Diagram #	Assessment Amount
243	0630	078	0000	241	$ 361.78
243	0630	079	0000	242	$ 361.78
243	0630	080	0000	243	$ 361.78
243	0630	081	0000	244	$ 361.78
243	0630	082	0000	245	$ 361.78
243	0630	083	0000	246	$ 361.78
243	0630	084	0000	247	$ 361.78
243	0630	085	0000	248	$ 361.78
243	0630	086	0000	249	$ 361.78
243	0630	087	0000	250	$ 361.78
243	0630	088	0000	251	$ 361.78
243	0630	089	0000	252	$ 361.78
243	0630	090	0000	253	$ 361.78
243	0630	091	0000	254	$ 361.78
243	0630	092	0000	255	$ 361.78
243	0630	093	0000	256	$ 361.78
243	0630	094	0000	257	$ 361.78
243	0630	095	0000	258	$ 361.78
				Subtotal =	$ 6,512.04

Total 03-01 Zone 3 Assessments (258 Parcels) is	**$ 93,339.24**

CITY OF CITRUS HEIGHTS

CITY COUNCIL STAFF REPORT MEMORANDUM

DATE: July 9, 2025

TO: Mayor and City Council Members
Ashley J. Feeney, City Manager

FROM: Regina Cave, General Services Director
Leslie Blomquist, City Engineer

SUBJECT: **Citrus Heights Lighting Assessment District**
Levy of Fiscal Year for Fiscal Year 2025/2026 Annual Assessments

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Summary and Recommendation

On June 25, 2025, the City Council took the first steps toward the proposed annual update for Fiscal Year 25/26 for the Citrus Heights Lighting District (CHLD). At that time, the City Council adopted a Resolution of Intention to update the CHLD and called for a public hearing on July 9, 2025. Subsequently, the City Clerk published the required notice.

No changes are recommended to the assessment rates in conjunction with the annual update of the CHLD. However, over the past fiscal year, new streetlights and infrastructure have been installed at various locations throughout the City. Staff updated the assessment roll to reflect the new rates for several individual parcels that now benefit from the newly installed lighting.

Staff recommends the City Council:

1. Convene a public hearing for the District regarding the proposed annual assessment for Fiscal Year 25/26; and

2. Adopt Resolution No. 2025-____ A Resolution of the City Council of the City of Citrus Heights, California, to confirm the Diagram and Assessment and to levy Fiscal Year 2025/2026 assessments for the Citrus Heights Lighting Assessment District.

City Council Strategic Goal/Objective

This staff report aligns with the Citrus Heights City Council Strategic Plan Goal:

Goal: Maintain Public Infrastructure and Enhance All Modes of Transportation.

Fiscal Impact

During Fiscal Year 24/25, CHLD (Fund 289) had a shortfall of $178,992.53, which was covered using Measure A Maintenance funds (Fund 210).

For Fiscal Year 25/26, the annual special assessment revenue and reimbursement from Caltrans for several shared facilities are projected to cover a portion of the CHLD's anticipated expenditures. However, as a result of the continuing increases to electrical power costs and the ongoing repairs related to aging equipment, the proposed Fiscal Year 25/26 budget reflects an anticipated shortfall of approximately $195,997.72.

In FY 21/22 the City upgraded 593 street lights to low energy LED models utilizing a low interest (1%) loan granted by the California Energy Commission. While this effort resulted in annual electricity cost savings, the City began repayment of the loan in FY 22/23 which is paid for utilizing associated energy cost savings.

A summary of the CHLD budget is as follows:

Description	**FY 24/25 Actual**	**FY 25/26 Anticipated**
REVENUE:		
Special Assessments	$333,265.60	$334,000.00
Shared Maintenance Cost Reimbursement from Caltrans	$134.67	$140.00
Total District Funding	**$333,400.27**	**$334,140.00**
EXPENDITURES:		
SMUD Electric Costs(1)	$248,093.17	$256,000.00
Scheduled Maintenance Costs	$90,511.80	$93,000.00
Unscheduled Maintenance Costs and Knockdowns(1)	$106,661.61	$110,000.00
CEC Loan Repayment(2)	$23,155.72	$23,155.72
Other Costs	$43,970.50	$47,982.00
Total District Expenditures	**$512,392.80**	**$530,137.72**
DISTRICT SHORTFALL	**-$178,992.53**	**-$195,997.72**

(1) At the time this staff report was written the June 2025 utility and unscheduled maintenance costs had yet to be finalized, costs are estimated.

(2) FY 25/26 represents the fourth year for repayment of a low interest (1%) Energy Efficiency Loan from the California Energy Commission (CEC) for conversion of approximately 593 streetlights to energy efficient models. Actual energy cost savings will be used to repay the loan.

Although there is no impact to the General Fund, Measure A Maintenance funds (Fund 210) are proposed to supplement the special assessments to cover the anticipated FY 25/26 CHLD budget shortfall.

On January 1, 1997, when the City incorporated and assumed ownership of all streetlights within the new City limits, CHLD revenues were essentially fixed due to the passage of Proposition 218 in November 1996. However, over the years, expenses (electricity, labor, materials, aging infrastructure, etc.) have continued to rise resulting in a District shortfall each year. Historically, the City has supplemented the CHLD budget utilizing Measure A Maintenance Funds. Proposition 218 limits the ability of local governments to increase assessments on property owners without their consent. Before increasing the fees for the CHLD, the City would first need consent of two-thirds of affected property owners through a vote or a protest process. Since each and every property within City limits is a property owner within the CHLD assessment area, the proposition 218 ballot process for a proposed increase to the CHLD assessment rates would be extensive and lengthy, and is estimated to cost approximately $100,000 and take 12-18 months to implement. Staff will be pursuing options in 2025/2026 to better understand the process given the dynamics of the lighting district and its original formation under the County Service Area-1.

Assessment Rate	**FY 25/26 Rates (Unchanged from FY 24/25 Rates)**
Safety Light Only	$2.56/parcel
Safety and Street Light (single family residential)	$17.88/parcel
Safety and Street Light (non-single family residential)	$2.56/parcel + $0.2519 per linear foot of frontage

Background and Analysis

Sacramento County created County Service Area No. 1 (CSA-1) to provide revenue to operate and maintain street and safety lights throughout the County. In June 2005, the City Council voted to begin the process of detaching from CSA-1 in an effort to improve levels of service on safety and street lighting within the City. In June 2006, the City completed the process by forming the CHLD and became fully responsible for operation and maintenance of all street and safety lights within the City.

Specific maintenance responsibilities for the District are discussed in the Engineer's Report, enclosed as Attachment 2.

The annual update and the levy of assessments for Fiscal Year 25/26 for the CHLD, proposed by the resolution, will fund operation and maintenance of street lights and safety lights, including the cost of electricity, replacement of bulbs and repair and replacement of damaged light poles, luminaires, and other related equipment.

Through ongoing analysis of the District, the City has substantially improved the level of service related to street light maintenance and operations, and fine-tuned the scope of the annual maintenance contract. In the past several years, continued efforts by staff have resulted in reductions to the annual expenses. Currently, a total of approximately 2,957 energy efficient LED lights (approximately 61.4% of the District's total inventory) have been installed and/or converted from existing street lights. Efforts to install more efficient LED lighting and lower annual maintenance rates reduced the District's total expenditures. However, repeated increases in electric utility rates, more frequent repair of aging street lighting equipment, and damages due to auto vehicular crashes have offset these cost savings resulting in a projected shortfall of approximately $195,997.72 for Fiscal Year 25/26. The increase in the number of safety lights included in the City's Capital Improvement Projects (CIPs) and development projects have also added additional electricity and maintenance costs.

Staff continues to identify and evaluate additional measures to reduce District expenditures and offset rising electricity costs. In 2019, the City conducted a feasibility study evaluating the possibility to update various City-owned equipment and facilities with the goal of reducing energy costs. On April 8, 2020, the California Energy Commission (CEC) approved a low interest (1%) Energy Efficiency Loan for the implementation of an energy efficiency upgrade project consisting of a significant number of street light retrofits. In June 2021, a City-retained contractor began replacing existing street lights with LED fixtures, which was completed in October 2021. As a result of the LED upgrades, the City's electrical bills from the Sacramento Municipal Utility District (SMUD) decreased on average by 9.6% for the six-month period of December 2021 to May 2022 compared to the same timeframe the prior year.

In addition, LED conversions have become part of the regular maintenance program and staff continue to work with the SMUD to ensure accurate billings, including quantities, type, and wattages for the entire CHLD inventory. Monthly updates, LED conversions and changes are communicated to SMUD which are subsequently reflected in the monthly utility billings.

No major expansion of the existing system, except when included in major transportation projects funded by grants or new development projects, will be considered until additional revenues can be identified to cover the initial and ongoing costs associated with an expansion.

The CHLD has been underfunded since the City first took it over from Sacramento County in 2006. Many efforts have been made to reduce costs (i.e. installing LED lights and negotiating lower maintenance rates); however, continually increasing utility rates and monthly maintenance costs as well as updated methods for allocation of the City's overhead costs have all contributed to the increasing shortfall. The underlying problem is that the assessment rates (outlined in Fiscal Impact, above) have remained unchanged since 1996 when Proposition 218, which requires a vote of those assessed to approve an increase, was passed by the California voters.

On June 25, 2025, the City Council adopted a Resolution of Intention for the CHLD approving the Engineer's Report, declaring its intention to order the annual update for Fiscal Year 25/26, to levy and collect assessments for the CHLD, and setting the time and date for the public hearing.

Pursuant to the Landscaping and Lighting Act of 1972, the City must hold a public hearing on the matter for the CHLD. Since an increase in assessments is not proposed, the Code only requires the Notice to be published in a newspaper.

The Engineer's Report proposes the assessment rates will not exceed the rate levied in Fiscal Year 24/25. No ballot procedure or special notice will be necessary to maintain these assessments. The Assessment District diagram and assessment rolls are contained in the Engineer's Report.

Attachments

1. Resolution No. 2025-____ A Resolution of the City Council of the City of Citrus Heights, California, to confirm the diagram and assessment and to levy Fiscal Year 2025/2026 assessments for the Citrus Heights Lighting District.
2. Engineer's Report

RESOLUTION NO. 2025-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CITRUS HEIGHTS, CALIFORNIA, TO CONFIRM THE DIAGRAM AND ASSESSMENT AND TO LEVY FISCAL YEAR 2025/2026 ASSESSMENTS FOR THE CITRUS HEIGHTS LIGHTING ASSESSMENT DISTRICT

WHEREAS, on June 25, 2025 the City Council (Council) of the City of Citrus Heights (City) adopted its Resolution No. 2025-054, initiating proceedings pursuant to the Landscaping and Lighting Act of 1972, being California Streets and Highways Code Sections 22500 et seq. (Act), to levy and collect assessments for Fiscal Year 25/26 in the City of Citrus Heights Lighting Assessment District;

WHEREAS, as directed by this Council, the City Engineer has prepared and filed with the City Clerk a report for Fiscal Year 25/26 (Engineer's Report) in accordance with the Act;

WHEREAS, on June 25, 2025, the Council adopted its Resolution No. 2025-055, approving Engineer's Report, and setting a public hearing date of July 9, 2025, at 6:00 p.m., or soon after, at the Citrus Heights Council Chambers located at 6360 Fountain Square Drive, Citrus Heights, California 95621;

WHEREAS, a notice of the public hearing was published in the form, time, and manner required by law;

WHEREAS, the Engineer's Report is on file in the Office of the City Clerk and incorporated herein by reference; and

WHEREAS, at the public hearing, the Council duly heard all interested persons desiring to be heard.

NOW THEREFORE BE IT RESOLVED AND ORDERED, by the City Council of the City of Citrus Heights hereby declares that:

Section 1. Recitals. The foregoing recitals are true and correct and the City Council so finds and determines.

Section 2. Approval of Engineer's Report. This Council hereby approves the Engineer's Report as now on file with the City Clerk.

Section 3. Improvements Ordered. This Council hereby orders the proposed improvements described in the Engineer's Report to be made.

Section 4. Special Benefit Finding. This Council hereby finds and determines that the assessment included in the Engineer's Report assesses all of the subdivisions of land in the assessment district for the special benefits provided by the improvements in proportion to the special benefits to be received by such subdivision, respectively, from the improvements.

Section 5. Confirmation of Assessment Diagram. This Council hereby confirms the diagram and the assessment now on file with it.

Section 6. Directive to file Diagram and Assessment. This Council hereby directs the City Clerk to file a certified copy of the diagram and the assessment as confirmed with the Sacramento County Auditor.

Section 7. Entry on the Roll. The Sacramento County Auditor is hereby requested to enter on the County Assessment Roll opposite each lot or parcel of land the amount assessed thereupon, as shown on the assessment filed by the City Clerk.

Section 8. Effective Date. This resolution shall take effect from and after the date of its passage.

The City Clerk shall certify the passage and adoption of this Resolution and enter it into the book of original resolutions.

PASSED AND ADOPTED by the City Council of the City of Citrus Heights, California, this 9th day of July, 2025, by the following vote, to wit:

AYES: **Council Members:**
NOES: **Council Members:**
ABSTAIN: **Council Members:**
ABSENT: **Council Members:**

Dr. Jayna Karpinski-Costa, Mayor

ATTEST:

Amy Van, City Clerk

CITY OF CITRUS HEIGHTS

SACRAMENTO COUNTY

CALIFORNIA

ENGINEER'S REPORT

For

Citrus Heights Lighting District

Annual Update for Fiscal Year 2025/2026

Prepared by

Leslie Blomquist

City Engineer

July 9, 2025



CERTIFICATIONS

CITRUS HEIGHTS LIGHTING DISTRICT

(Pursuant to the Landscaping and Lighting Act of 1972)

Engineer's Report for Fiscal Year 2025/2026

The undersigned respectfully submits the enclosed report as directed by the City Council.

DATED: July 9, 2025

CITY OF CITRUS HEIGHTS

By: _____

Leslie Blomquist, P.E.
CITY ENGINEER

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was filed with me on the _____ day of _____, 2025.

Amy Van, City Clerk
City of Citrus Heights,
Sacramento County, California

By: _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was approved and confirmed by the City Council of the City of Citrus Heights, California, on the _____ day of _____, 2025.

Amy Van, City Clerk
City of Citrus Heights,
Sacramento County, California

By: _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was filed with the County Auditor of the County of Sacramento on the _____ day of _____, 2025.

Amy Van, City Clerk
City of Citrus Heights,
Sacramento County, California

By: _____

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Section I: Overview

A. Contents of the Engineer's Report

This Report describes the District boundaries and the proposed improvements to be assessed to the property owners located within the District. The Report is made up of the following sections:

Section I: Introduction and Background – Provides a general introduction into the Report and provides background on the assessment.

Section II: Plans and Specifications – Contains a general description of the improvements that are maintained and serviced by the District.

Section III: Estimate of Costs – Identifies the cost of the maintenance and services to be provided by the District including incidental costs and expenses.

Section IV: Method of Apportionment – Describes the basis in which costs have been apportioned to lots and parcels within the District, in proportion to the special benefit received by each lot and parcel.

Section V: Assessment Roll – The assessment roll identifies the maximum assessment to be levied to each lot or parcel within the District.

Section VI: Assessment Diagram – Displays a diagram of the District showing the boundaries of the District.

For this Report, each lot or parcel to be assessed, refers to an individual property assigned its own Assessment Parcel Number by the Sacramento County Assessor's Office as shown on the last equalized roll of the assessor.

B. Introduction and Background

County Service Area 1 (CSA-1) was created in 1986 by the Sacramento County Board of Supervisors (Board) by reorganizing five existing street light maintenance districts. CSA-1 provides street light services to those portions of Sacramento County that were unincorporated in 1986. Since that time, the Cities of Citrus Heights, Elk Grove and Rancho Cordova have incorporated, but street light services remained with CSA-1. On June 14, 2005 the County Board of Supervisors approved the establishment of separate zones within CSA-1 for each of the incorporated cities served. The City of Citrus Heights was identified as CSA-1 Zone 3.

The City of Citrus Heights (City) incorporated on January 1, 1997. In the time between when the City incorporated and assumed ownership of CSA-1 Zone 3, City staff worked with County staff regarding street light maintenance and repairs by forwarding requests for service from City residents to the County. CSA-1's revenues were essentially fixed since the passage of Proposition 218 in 1996 and expenses (electricity, labor, materials, etc.) continued to rise. Ultimately, CSA-1 was forced to reduce staffing levels, which eventually increased the response time for repairs.

Believing the transfer of street light maintenance responsibilities and assessments from CSA-1 Zone 3 to the City was essential to improving maintenance response on City street lights, the Citrus Heights City Council adopted Resolution No. 2005-58 on June 22, 2005 advising the County Board of Supervisors of the City's desire to detach Zone 3 from CSA-1.

After working closely with CSA-1 and the Local Agency Formation Commission (LAFCO) over the next year, on June 8, 2006, the City Council adopted Resolution No. 2006-63 declaring its intent to form the Citrus Heights Lighting District. The final step in the process came on June 22, 2006, when the City Council adopted Resolution No. 2006-70 forming the Citrus Heights Lighting District (CHLD or District) pursuant to the *Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code §22500* (1972 Act). Formation of the CHLD in this way allowed the City to continue to levy the direct assessment charges previously authorized under CSA-1. The City assumed revenues and maintenance responsibilities from Sacramento County at the start of Fiscal Year 2006/2007.

This Engineer's Report (Report) has been prepared pursuant to the 1972 Act (*Part 2 of Division 15 Sections 22500 through 22679 of the Streets and Highways Code*) and describes the District and the proposed assessments for the annual update. The proposed assessments are based on the historical cost to maintain the improvements, energy rates, and historical information from neighboring jurisdictions. Assessments will be applied to those parcels that receive a special benefit from street and safety lights. Each parcel within the District is required to be assessed proportionately for the special benefits provided to the parcel from the improvements.

Section II: Plans and Specifications

A. General Description of the District

The boundaries of the Citrus Heights Lighting District are coterminous with the boundaries of the City of Citrus Heights (see Figure 1.1). Citrus Heights is located in the northernmost section of Sacramento County along Interstate 80 and covers approximately 14 square miles.

B. Description of Services and Improvements to be Maintained

All lighting improvements and facilities maintained and serviced through District assessments are owned or operated by the City of Citrus Heights or Sacramento Municipal Utility District (SMUD). For the purposes of the Report, charges are separated into two categories by type of light. Highway Safety Lights are those lights located at intersections, on major streets and along the rear of properties that abut major streets. Street Lights are all lights not designated as Highway Safety lights, primarily local street lighting. Maintenance services will be provided by City personnel, contractors, and SMUD. The District provides funding for all Street and Highway Safety Lighting services within the City, including, but not limited to the following activities:

- Maintenance, repair and replacement of street light poles and fixtures, including changing light bulbs, painting, photoelectric cell repair or replacement, and repairing damage caused by automobile accidents, vandalism, time and weather.
- Electrical conduit and pullbox repair and replacement due to damage by construction, vehicle accidents, and weather.
- Payment of the electrical bill for the existing street light system.
- Responding to constituent and business inquiries and complaints regarding street lighting.
- Remedial projects for major repairs or upgrading of facilities. Engineering services are provided by General Services Department staff or by consultant.

- Installation of Highway Safety Lights for highway safety purposes only along major streets and at intersections. These Safety Lights are normally installed with new construction of signalized intersections, or as a condition of development. The capital costs are typically paid through the City's Capital Improvement Program for newly signalized intersections and by the developer for new installations adjacent to new development construction.

- Street light inventory database creation and maintenance, pole numbering, and mapping to establish and keep current the number of street lights that must be maintained, as well as the condition and location of these street lights as part of an effective maintenance program.

- Acquisition of land, easements, and rights of way necessary to maintain the Street and Highway Safety Lighting system.

- Administration of the District.

Maintenance means the furnishing of services and materials for the ordinary and usual operation of the public lighting facilities. This includes repair, removal, or replacement of all or part of any of the improvements or appurtenant facilities necessary for the operation of the lighting improvements.

Service means the furnishing of all labor materials, equipment, and utilities necessary to maintain and operate all public facilities provided by the City.

Based upon current maintenance records, the combined number of Street Lights and Highway Safety Lights within the Citrus Heights Lighting District is 4,818.

Section III: District Budget

A. Proposed Fiscal Year Budget

Since taking over responsibility for the lighting district from the County in June 2006, the City has identified current revenue sources and developed a clear understanding of all District expenditures. Additionally, the City has substantially improved the level of service related to street light and highway safety light maintenance and operations and refined the procedures guiding the annual maintenance contract to reduce expenditures to a minimum.

The 2025/2026 Fiscal Year funds collected through special assessments are projected to cover the majority of the District's anticipated expenditures. However, as a result of the increased electrical power costs and ongoing repair related to aging equipment, there is a projected total shortfall of approximately $ 195,997.72. Costs for contract unscheduled maintenance work (materials & repairs for damages due to knockdowns and aging infrastructure) are difficult to predict each year. For FY 2025/2026, the estimated costs for unscheduled maintenance work is projected to be $110,000. Cost recovery related to insurance settlements on street light knockdowns will be pursued as appropriate. In the past year, the City has converted existing street lights and added new energy efficient Light Emitting Diode (LED) fixtures with roadway projects; bringing the total to approximately 2,957 LED lights citywide (61.4% of the District's total inventory).

Staff continues to identify and evaluate additional measures to reduce District expenditures and offset rising electricity costs. In 2019, the City conducted a feasibility study evaluating the possibility to update various City-owned equipment and facilities with the goal of reducing energy costs. On April 8, 2020, the California Energy Commission (CEC) approved a low interest (1%) Energy Efficiency Loan for the implementation of an energy efficiency upgrade project consisting of a significant number

of street light retrofits. In June 2021, a City-retained contractor began replacing existing street lights with LED fixtures, which was completed in October 2021. As a result of the LED upgrades, the City's electrical bills from the Sacramento Municipal Utility District (SMUD) decreased on average by 9.6% for the six month period of December 2021 to May 2022 compared to the same timeframe the prior year.

In December 2022, the City began paying back the low interest loan from the CEC, which expense is included in Table 1.1 at the end of this report. The bi-annual loan payment of $11,577.86 is paid for utilizing the energy savings reflected in the lower utility bills. After the 20 year payback period, District expenditures will decrease by the yearly loan payment amount.

In addition, staff regularly work with SMUD to ensure accurate billings, including quantities, type, and wattages for the entire District inventory. As street light fixtures are updated, SMUD reflects these changes in monthly utility billings.

No major expansion of the existing system, except when included in major transportation projects funded by grants or new development projects, will be considered until additional revenues can be identified to cover the initial and ongoing costs associated with an expansion.

The proposed District budget is summarized in the Budget Analysis shown on Table 1.1, including the estimated costs to provide the improvements, the collection of administrative costs and the special benefit assessment (Balance to Levy).

B. Description of Budget Items

The following is a brief description of the various components of the District budget including the sources and uses of funds, which are included in Table 1.1.

Sources of Funds – This includes the sources of funds used by the District in maintaining and servicing lighting improvements. This may include interest on any fund balance, special assessments, cost recovery and other sources.

- Interest on Fund Balance – Includes any interest earned on the balances in the District's fund.
- Special Assessments – Revenue received from assessments levied on properties within the District that benefit from the street and highway safety lights.
- Cost Recovery – Revenue from cost recovery efforts associated with insurance settlements on knockdowns and/or damage to street lights and highway safety lights.
- Other Revenue – Contributions from the City's General Fund or other source to offset excess expenditures.

Uses of Funds – This includes the costs of maintaining and servicing lighting improvements. This may include, but is not limited to, the costs for labor, utilities, equipment, supplies, repairs, replacements and upgrades that are required to properly maintain the items that provide a direct benefit to the District.

- Electrical Costs – Includes the cost of providing electricity to the lights. Additionally, some lights are maintained by SMUD, the cost for maintenance of these lights is also included on the utility bill.

- Professional Services – Includes costs for the City's consultant to verify that all assessor information is correct for each parcel on the assessment role for the district. The consultant also incorporates all new parcels into the role, assessment collection fees charged by the Sacramento County Assessor's office to collect the District assessments from property owners and disperse those proceeds to the City. Also includes costs charged by Sacramento County to levy each parcel with the approved assessment.

- Contract Maintenance (Scheduled) – Includes the contract labor associated with the monthly maintenance of the street lights and the cost of preparing and maintaining the light inventory.

- Contract Maintenance (Unscheduled) – Includes work by the contractor for repairs & materials for aging infrastructure, knock-down repairs & replacements, and other work not included in the monthly scheduled maintenance program.

- Construction – Funds set aside for special projects to upgrade street and safety lights and related facilities.

Section IV: Method of Apportionment

A. General

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, which include the construction, maintenance, and servicing of street lights, traffic signals, landscaping, parks and drainage facilities.

Streets and Highways Code Section 22573 requires that maintenance assessments be levied according to benefit rather than the assessed value.

> "*The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

Section 22574 of the 1972 Act also allows the designation of zones of benefit within an assessment district if "by reason of variations in the nature, location, and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements."

In addition, Article XIIID and the Implementation Act require that a parcel's assessment may not exceed the reasonable cost for the proportional special benefit conferred to that parcel. Article XIIID and the Implementation Act further provides that only special benefits are assessable and the City must separate the general benefits from the special benefits. They also require that publicly owned properties which specifically benefit from the improvements be assessed.

B. Special Benefit Analysis

All properties within the District benefit equally from the enhanced safety provided by Highway Safety Lights as roadways and major intersections are illuminated. This lighting assists drivers traveling to or from a property in seeing traffic controls (stop signs, yield signs), in reading street name signs, and identifying pedestrians that may be attempting to cross the street after dark. These features also assist emergency service providers (police, fire, etc.) to respond and locate properties within the District.

In addition to the Highway Safety Light special benefit, individual parcels may receive special benefit from the presence of a Street Light on or near the parcel which enhances safety/security in the area. For a parcel to receive this safety/security benefit from street lighting, fifty percent or more of the property's frontage must be illuminated (based on the road width and spacing of the lights found in the County of Sacramento Improvement Standards). The Street Lighting service charge is apportioned only to those parcels that benefit directly from street lighting. A distinction is made between residential benefit parcels and non-residential benefit parcels based on the zoning of the parcel. This results in a flat rate service charge on each residential benefit parcel and a service charge per front foot on each non-residential benefit parcel.

The formula used for calculating the District assessment reflects the composition of the parcels, the improvements and the services provided, and fairly proportions the costs based on special benefit to each parcel. Only parcels receiving benefit from Street Lights and Highway Safety Lights will be assessed.

General Benefits

There are no general benefits related to Highway Safety Lights or Street Lights.

C. Assessment Methodology

When the original CSA-1 was established the assessment methodology was as follows:

Highway Safety Lighting – All properties are considered to benefit equally from Safety Lighting, as defined above in Special Benefit Analysis. As such, all parcels within CSA-1 were levied a flat rate calculated by the following formula:

Safety Light Maintenance Cost/Total Parcels = Levy per parcel

Street Lighting – Only properties that benefit from a street light are levied this assessment. Service charges for parcels that benefit from both safety and street lights are classified as residential parcels or non-residential parcels with separate services charges as follows:

Residential Parcels (Zoned RD1, RD2, RD3, RD4, RD5, RD7): The service charge for a residential parcel was levied utilizing the following formula:

Street Light Maintenance Cost * % of Residential lights / Residential Parcels = Levy per residential parcel

Non-Residential Parcels (all other zoning): The service charge for a residential parcel was levied utilizing the following formula:

Street Light Maintenance Cost * % of Non-Residential lights / Non- Residential Front Footage of Parcels = Levy per linear feet of non-residential front footage

Levy per linear feet of non-residential front footage * Non-Residential Parcel Front Footage = Levy per Parcel

The passage of Proposition 218 in 1996 mandated that assessment increases must be approved by a two-thirds vote of the assessed property owners. As a result, the assessment rates for the Sacramento County's CSA-1 were essentially frozen at the levels in effect at that time. These same rates remained

in place and were carried over in 2006 upon creation of the Citrus Heights Lighting District, and have not increased since then. The current assessment methodology is therefore:

Highway Safety Lighting – All properties are considered to benefit equally from Safety Lighting, as defined above in Special Benefit Analysis. The service charge per parcel is equal to $2.56 per year.

Street Lighting – Only properties that benefit from a street light are levied this assessment. Service charges for parcels that benefit from both safety and street lights are classified as residential parcels or non-residential parcels with separate services charges as follows:

Residential Parcels (Zoned RD1, RD2, RD3, RD4, RD5, RD7): The service charge for a residential parcel is equal to $15.32 per year.

Non-Residential Parcels (all other zoning): The service charge for a non-residential parcel is equal to $0.2519 per linear foot length of the parcel's public street frontage.

Exempt – Exempt from the assessment would be the areas of public streets and other roadways (typically not assigned an APN by the County), dedicated public easements, open space areas and rights of ways including public greenbelts and parkways. Also exempt from assessment would be utility rights of ways, common areas (such as in condominium complexes), landlocked parcels, small parcels vacated by City/County, bifurcated lots, and any other property that cannot be developed. These types of parcels have little or no value and therefore do not benefit from the improvements.

Land use classification for each parcel is based on the Sacramento County Assessor's Roll. Zoning classification for each parcel is based on the City of Citrus Heights Zoning Map.

D. Rates

The Fiscal Year 2025/2026 assessment rates for the District are proposed to remain the same as Fiscal Year 2024/2025. The following shows the assessments proposed to be levied:

Street Lighting	
Residential (Zoned RD1, RD2, RD3, RD4, RD5, RD7)	$15.32 per parcel
Non-Residential (all other zones)	$0.2519 per front foot
Highway Safety Lighting	
All parcels (except 'Exempt')	$2.56 per parcel

Section V: Assessment Roll

Parcel identification, for each lot or parcel within the District, shall be the parcel as shown on the Sacramento County Assessor's map for the year in which this Report is prepared.

Non-assessable lots or parcels include all developed non-residential parcels, vacant parcels, government-owned and public utility-owned parcels, land principally encumbered with public rights of way and other tax exempt parcels such as common areas or open space for which the County does not generate a tax bill. These parcels will not be assessed for the District improvements.

A listing of parcels assessed within this District, along with the proposed assessment amounts, is on file with the City Clerk, and by reference is made part of this Report. Said listing of parcels to be assessed shall be submitted to the County Auditor/Controller and included on the property tax roll for

each parcel in FY 2025/2026. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel(s) shall be based on the method of apportionment and the assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

Section VI: Assessment Diagram

The boundaries of the District are coterminous with the boundaries of the City of Citrus Heights (see Figure 1.1).

FIGURE 1.1
Lighting District Boundary

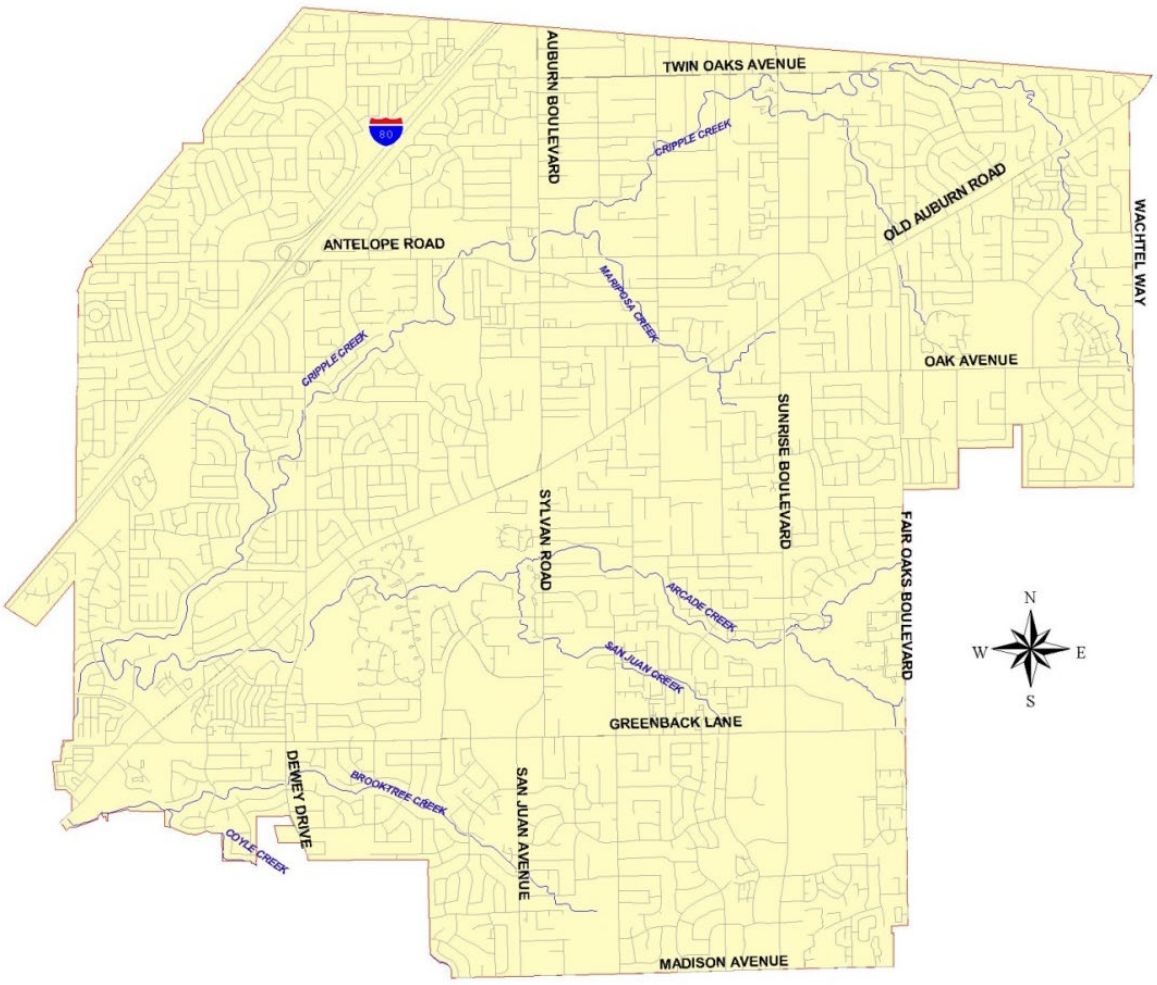


TABLE 1.1
Citrus Heights Lighting District
Budget Analysis

DESCRIPTION	FY 23/24 ACTUAL (5)	FY 24/25 ACTUAL	FY 25/26 PROPOSED BUDGET
SOURCES OF FUNDS:			
Interest on Fund Balance	$0.00	$0.00	$0.00
Special Assessments	$340,082.79	$333,265.60	$334,000.00
Shared Maintenance Cost Reimbursement (1)	$128.30	$134.67	$140.00
Total Sources of Funds:	**$340,211.09**	**$333,400.27**	**$334,140.00**
USES OF FUNDS:			
Advertising	$790.00	$0.00	$1,600.00
Utilities (2)	$246,098.86	$248,093.17	$256,000.00
CEC Loan Repayment (3)	$23,155.72	$23,155.72	$23,155.72
Professional Services	$5,066.60	$10,223.54	$10,600.00
Contract Maintenance (Scheduled)	$90,517.44	$90,511.80	$93,000.00
Membership Dues	$853.70	$3,867.96	$4,000.00
Contract Maintenance (Unscheduled) (4)	$83,581.03	$106,661.61	$110,000.00
New Construction	$0.00	$16,500.00	$18,000.00
Cost Allocations	$12,989.00	$13,379.00	$13,782.00
Total Uses of Funds:	**$463,052.35**	**$512,392.80**	**$530,137.72**
FUND BALANCE:			
Beginning Fund Balance (July 1st)	$0.00	$0.00	$0.00
Add Sources of Funds	$340,211.09	$333,400.27	$334,140.00
Subtract Uses of Funds	$463,052.35	$512,392.80	$530,137.72
Fund Shortfall:	**$(122,841.26)**	**$(178,992.53)**	**$(195,997.72)**
OTHER FUNDING SOURCES			
Measure A Maintenance Funds (Fund 210) to cover District shortfall	$122,841.26	$178,992.53	$195,997.72
Ending Fund Balance (June 30th)	$0.00	$0.00	$0.00

(1) The costs for four streets lights located on Antelope Road, near the I-80 Ramps, are shared with Caltrans (Caltrans reimburses the City for 50% of associated costs).

(2) Includes SMUD maintenance costs – Certain street lights are mounted on SMUD-owned power poles. The District reimburses SMUD for the operation and maintenance of these lights.

(3) The city received a low interest (1%) Energy Efficiency Loan from the California Energy Commission (CEC) to cover the capital costs to convert approximately 593 street lights to energy efficient models. Actual energy cost savings will be used to repay the loan.

(4) Contract Maintenance (unscheduled) work includes knock-downs, repairs & materials for aging infrastructure, etc.)

(5) Summary has been updated since the FY 24/25 Engineer's Report was approved in July 2024. The updated numbers reflect additional expenditures and revenue received after FY 23/24 close.

CITY OF CITRUS HEIGHTS

CITY COUNCIL STAFF REPORT MEMORANDUM

DATE: July 9, 2025

TO: Mayor and City Council Members
Ashley J. Feeney, City Manager

FROM: Regina Cave, General Services Director
Mary Poole, Operations Manager

SUBJECT: **Resolution Confirming Report of Delinquent Solid Waste Charges and Ordering Collection of Delinquencies on the Property Tax Roll**

Summary and Recommendation

Staff recommends the City Council:

1) Conduct a Public Hearing on the Report of Delinquent Solid Waste Charges; and
2) Adopt Resolution No. 2025 - _____, A Resolution of the City Council of Citrus Heights, California, Confirming a Report of Delinquent Solid Waste Charges and Ordering Collection of Delinquencies on the Property Tax Roll.

City Council Strategic Goal/Objective

This staff report aligns with the following Citrus Heights City Council Strategic Goal:

Goal: Maintain and Enhance Fiscal Stability While Supporting Operational Excellence.

Fiscal Impact

There is no impact to the FY 25/26 budget. This item is included in the annual solid waste budget.

Background and Analysis

Section 74-169 of the Municipal Code directs that solid waste charges be a lien against the property to which solid waste services are provided.

Government Code Sections 38790.1 and 25831 authorize the City to collect delinquent solid waste charges on the property tax roll. Delinquencies are charges that are at least three months overdue. Amounts on the property tax roll are collected by the County on the annual property tax bills in two equal installments that must be paid by December and April.

A report of delinquencies was prepared by Republic Services and filed with the City Clerk. It lists amounts that were originally due on March 1, 2025 or earlier, and remained unpaid at the time the report was filed. By its Resolution No. 2025-035, adopted on June 11, 2025, the City Council declared its intention to collect delinquencies on the property tax roll and set a public hearing on the report of delinquencies for the July 9, 2025 City Council meeting. Staff mailed notice of the public hearing to each property owner listed on the report at least ten days prior to the scheduled public hearing. The purpose of the public hearing is to give affected property owners a chance to dispute their inclusion on the report (or the amount of the delinquency) before the amount is turned over to the County for collection on the property tax bill.

The original report as filed listed 1137 delinquent accounts, with a past due balance of $742,753.49 and penalties of $74,275.35 for a total of $817,028.24.

An updated report has been filed with the City Clerk to remove delinquencies that have been paid since the original report was produced. The attached resolution confirms that revised report. The City Council may also make other changes to the report after hearing objections and protests at the public hearing,

It is possible that some payments will be made to Republic Services after the adoption of tonight's resolution. If such payments are made prior to submission of the report to the County, staff and Republic Services will endeavor to remove the paid delinquencies from the report.

Attachments

1) Resolution No. 2025-_____ , a Resolution of the City Council of the City of Citrus Heights, California, Confirming a Report of Delinquent Solid Waste Charges and Ordering Collection of Delinquencies on the Property Tax Roll

RESOLUTION NO. 2025- ___

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CITRUS HEIGHTS, CALIFORNIA, CONFIRMING A REPORT OF DELINQUENT SOLID WASTE CHARGES AND ORDERING COLLECTION OF DELINQUENCIES ON THE PROPERTY TAX ROLL

WHEREAS, pursuant to Section 74-169 of the Municipal Code, solid waste charges constitute a lien against the property to which services are provided; and

WHEREAS, Government Code Sections 38790.1 and 25831 authorize the City to collect delinquent solid waste charges on the property tax roll; and

WHEREAS, a report of delinquencies, listing each delinquent parcel and the amount of its delinquency, has been prepared and placed on file in the Office of the City Clerk and made available for public inspection (the "Report'); and

WHEREAS, on June 11, 2025, by its Resolution No. 2025-035 (the "Resolution of Intention"), the City Council declared its intention to collect delinquent solid waste fees on the 2025-26 property tax roll; and

WHEREAS, the Resolution of Intention set July 9, 2025, at 6:00 p.m. in the City Council Chambers, 6360 Fountain Square Drive, Citrus Heights as the time and place for a public hearing on the Report and any objections or protests to the Report (the "Public Hearing"); and

WHEREAS, notice of the Public Hearing and the filing of the Report was mailed to the landowners listed on the Report at least ten days prior to the date of the Public Hearing; and

WHEREAS, prior to the Public Hearing, a revised report of delinquencies was prepared to omit delinquencies that have been paid since the Report was originally prepared (the "Revised Report"); and

WHEREAS, the Revised Report, which contains no additional delinquencies that were also not on the original Report, is on file in the Office of the City Clerk, available for public inspection, and incorporated herein by reference; and

WHEREAS, at the appointed time and place, the City Council held the Public Hearing and heard objections and protests from all interested persons; and

WHEREAS, the City Council desires to confirm the Revised Report, without additional changes and to cause the delinquencies listed on the Revised Report to be collected by the County along with property taxes.

NOW THEREFORE BE IT RESOLVED that:

1. Pursuant to Section 258319(c) of the Government Code, the City Council confirms the Revised Report without additional changes.
2. The City Council directs staff to file a certified copy of the Revised Report with the County Auditor for collection on the 2025-26 Property Tax Roll and take any other action necessary to cause such collection.
3. The delinquent charges (including penalties and interest) listed on the Revised Report shall constitute special assessments against the respective parcels of land and are a lien on the property for the amount of the delinquency. The assessment shall be collected at the same time and in the same manner as ordinary county ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for those taxes. All laws applicable to the levy, collection, and enforcement of county ad valorem property taxes shall be applicable to the assessment, except that if any real property to which the lien would attach has been transferred or conveyed to a bona fide purchaser for value, or if a lien of a bona fide encumbrancer for value has been created and attaches thereon, prior to the date on which the first installment of the taxes would become delinquent, then the lien that would otherwise be imposed by this section shall not attach to the real property and the delinquent fees, as confirmed, relating to the property shall be transferred to the unsecured roll for collection.
4. Staff is authorized to remove such items from the Revised Report as are paid prior to the submission of the Revised Report to the County.

PASSED AND ADOPTED by the City Council of the City of Citrus Heights, California, this 9th day of July, 2025, by the following vote, to wit:

AYES: **Council Members:**
NOES: **Council Members:**
ABSTAIN: **Council Members:**
ABSENT: **Council Members:**

_____
Dr. Jayna Karpinski Costa, Mayor

ATTEST:

_____
Amy Van, City Clerk

CITY OF CITRUS HEIGHTS

CITY COUNCIL STAFF REPORT MEMORANDUM

DATE: July 9, 2025

TO: Mayor and City Council Members
Ashley J. Feeney, City Manager

FROM: Ryan Jones, City Attorney

SUBJECT: **Approval to Submit a Letter Response to the Sacramento Grand Jury Report – *No Equal Justice for Victims of Elder Financial Abuse***

Summary and Recommendation

Staff is requesting the City Council's feedback and approval to transmit a response to the recent Sacramento Grand Jury report entitled *No Equal Justice for Victims of Elder Financial Abuse*.

Fiscal Impact

There is no fiscal impact associated with responding to the findings and recommendations of the Sacramento Grand Jury.

Background and Analysis

On May 29, 2025, the City of Citrus Heights received the report, *No Equal Justice for Victims of Elder Financial Abuse* (Attachment 1), issued by the Sacramento Grand Jury. The report calls for the City of Citrus Heights to respond to their findings, numbered: F3, F6, F8, F9 and F13. Additionally, the Grand Jury asked for responses to recommendations, numbered: R3, R6, R9 and R13.

The City is required to respond to this Grand Jury report. Penal Code section 933 states, in part, the following:

No later than 90 days after the Grand Jury submits a report regarding the operations of any public agency, the governing body of the public agency shall comment to the presiding Judge of the Superior Court on the findings and recommendations pertaining to matters under the control of the governing body.

The Grand Jury's findings and recommendations are general and address areas of concern across the county. The Grand Jury requested multiple law enforcement agencies to provide data related

to elder financial abuse offenses. The Citrus Heights Police Department was the only agency that responded and provided complete information for the requested time period.

Staff has prepared a draft letter response to the Sacramento Grand Jury for the City of Citrus Heights (Attachment 2) containing the City's responses to each of the report's findings and recommendations applicable to Citrus Heights.

Attachments

1. Sacramento Grand Jury Report
2. (See Memo) Draft Response Letter to the Sacramento Grand Jury

RECEIVED
MAY 2 9 2025
By:

May 27, 2025

Citrus Heights City Council
6360 Fountain Square Drive
Citrus Heights, CA 95621

Dear Citrus Heights City Council,

Enclosed is the report entitled No Equal Justice for Victims of Elder Financial Abuse issued by the Sacramento County Grand Jury. The Citrus Heights City Council Office has 90 days from the release of this report to deliver a response to this report. Your response should be mailed to:

The Honorable Bunmi Awoniyi
Presiding Judge
Sacramento County Superior Court
720 9th Street
Sacramento, CA 95814

Please also email a copy of your response to Ms. Erendira Tapia-Bouthillier, Grand Jury Coordinator, Sacramento County Superior Court at TapiaE@saccourt.ca.gov.

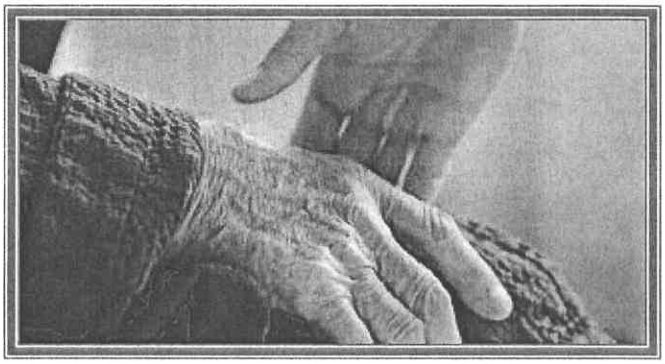
Penal Code section 933.05 requires that the responder must state whether the governing body agrees or disagrees with each finding. Disagreement with all or part of a finding must be explained. Further, the responder must state, with regard to each recommendation, the extent to which (1) the recommendation has been implemented, or (2) when it will be implemented, or (3) why the public entity will not implement the recommendation.

Respectfully yours,

Beth TenPas, Foreperson
2024-2025 Sacramento County Grand Jury
TenPasE@saccourt.ca.gov

NO EQUAL JUSTICE FOR VICTIMS OF ELDER FINANCIAL ABUSE

June 4, 2025



SUMMARY

The Sacramento County Grand Jury has identified a largely overlooked crime impacting the county's elder adults: financial abuse.

California Welfare and Institutions Code (WIC) section 15610.27 defines an "elder adult" as someone aged 65 and older. Elder financial abuse, also known as "elder financial exploitation" occurs when an individual or entity "[t]akes, secretes, appropriates, obtains, or retains the real or personal property of an elder adult for wrongful use, with intent to defraud, or both" (WIC section 15610.30).

Financial abuse can have devastating consequences for the elderly. The financial losses from this type of abuse, even minor financial losses, can lead to greater reliance on others for support, including family, friends, or government assistance. Beyond the economic strain, financial abuse often causes significant emotional and physical harm to victims.

However, Sacramento County does not have a proactive approach to combatting this serious, growing problem. Neither the District Attorney's Office (DA) nor law enforcement agencies within the county have dedicated staff specifically trained to investigate and prosecute elder financial abuse. The DA's website explicitly states that its elder abuse unit does not prosecute financial abuse except "in rare occasions."

Law enforcement agencies and the DA rightly devote significant attention to cases of physical abuse and neglect, but victims of financial abuse do not receive the same level of focus or support. The lack of attention or prioritization of elder financial crimes has been attributed to a number of factors, foremost among them is the pervasive attitude that financial crime is less devastating to elderly victims compared to violent crimes.

In financial abuse cases investigated by law enforcement and prosecuted by the DA, priority is often given to the monetary loss involved rather than the overall impact to the victim. Unless large amounts of money (such as over $100,000) or elaborate scams are involved, perpetrators are rarely held accountable. The Grand Jury has determined that elder adults who are victims of financial abuse by family members, trusted advisors, tradespeople, or unrelated caregivers, are being deprived of justice.

BACKGROUND

As of the 2020 Census, 246,322 residents of Sacramento County, nearly 16% of the entire County's population was 65 years and older, and 24,944 of them were 85 years and older. According to the California Department of Aging, by 2060, the number of people over 65 in Sacramento County will have increased 187% from 2010. It has further been estimated that as early as 2026, the over-65-year-old population in the county will exceed the newborn to 17-year-old population.

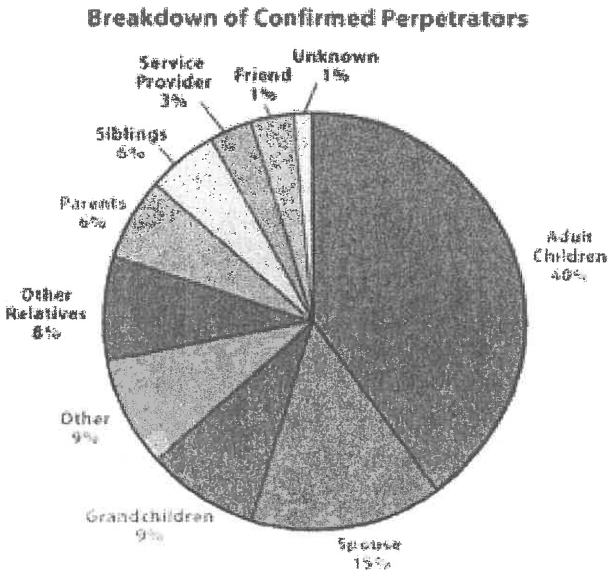


Elder Financial Abuse Is a Crime

With the growing population of adults aged 65 and older, there has been a corresponding increase in the crime of financial elder abuse, defined by California Penal Code (PC) section 368 (d) and (e) as "theft, embezzlement, forgery, fraud, or identity theft committed by someone who knows or reasonably should know that the victim is an elder adult." Violations of this provision involving $950 or more are felonies and those involving less than $950 are misdemeanors.

Examples of elder financial abuse include, but are not limited to:

- Stealing an elder person's money or possessions that may have taken a lifetime to accumulate;
- Coercing or deceiving an elder person into signing a legal document, such as a will, trust, or trust deed, that did not reflect the victim's wishes or while the victim lacked the ability to recognize what was happening;
- Breaching a fiduciary duty as a conservator or under a power of attorney.



Potential perpetrators may include trusted caregivers, relatives, attorneys, financial advisors, fellow members of a religious organization, and contractors, as well as complete strangers. The majority of elder financial abuse cases (72%) are committed by known individuals, such as friends, family members or caregivers, making it harder for the victims to identify or report the abuse. In many cases, the perpetrators leverage their closeness to manipulate and exploit vulnerable elders, creating significant emotional and financial harm.

Elder Financial Abuse Is on the Rise

Elder financial abuse of all varieties is occurring at an alarming rate across the nation, and Sacramento County is no exception. Recent local reports indicate that cases of elder abuse, including financial abuse, have been on a steady rise. Local studies have further highlighted the connection between familial financial abuse and elder homelessness. In Sacramento County, research indicated that 10–15% of elder homelessness cases could be linked to instances where family members exploited their elderly relatives financially. This exploitation not only strips seniors of their financial independence but also contributes significantly to their risk of losing stable housing.

The Role of Adult Protective Services and the Criminal Justice System in Combatting Elder Financial Abuse

The California State Legislature recognized many years ago that elder adults were at risk for financial abuse and created statewide standards for reporting and investigating

instances of elder financial abuse at the county level. Each county is required to establish an adult protective services agency (APS) to provide protective services to elderly adults who are subject to abuse, neglect, or exploitation. These services are required to include investigations, needs assessments, remedial and preventive social work activities; the necessary tangible resources such as food, transportation, emergency shelter, and in-home protective care; the use of multidisciplinary teams; and a system in which reporting of abuse can occur on a 24-hour basis.

Sacramento County APS provides intervention services directed toward safeguarding the well-being of elders and dependent adults suffering from, or at risk of, abuse or neglect. Among the services it provides are investigating reports and complaints of elder abuse, including elder financial abuse that occurs outside of a long-term care facility. Certain entities are designated by law as "mandated reporters" and are responsible for reporting suspected cases of elder financial abuse to APS. For instance, banks and stock brokers are required to report to APS if they observe suspicious financial transactions involving elderly clients. Similarly, doctors who suspect that an elderly patient is being financially exploited are mandatory reporters. Individuals other than mandated reporters can also notify APS when they are concerned an elderly person is being financially abused.

When APS receives a notice from a mandated reporter, or a tip or complaint from any other source, it opens a case and launches an investigation into the circumstances. APS investigations are conducted by social workers. In addition to interviewing alleged victims of abuse, and, if possible, the alleged perpetrator and anyone else who may have information regarding the abusive conduct, social workers are able to access the victim's bank records and other financial documents. After gathering the available evidence, social workers either find that the abuse has been confirmed, or that it is inconclusive or unfounded.

If APS has "reasonable suspicion" that criminal activity has occurred, it is required by law to refer the case to the law enforcement agency with jurisdiction (WIC section 15640 (a) (1)). Law enforcement agencies have discretion whether to conduct further investigation and whether to submit a case to the DA for potential prosecution. However, when law enforcement agencies receive a report of suspected elder financial abuse from APS, they are required "to report the results of their investigations" to APS (WIC section 15640 (f)).

If law enforcement submits a case to the DA, the latter has the discretion to decide whether or not to file charges.

METHODOLOGY

During the course of its investigation, the Grand Jury obtained information from multiple sources, including but not limited to the following:

- California Department of Aging
- California Department of Social Services
- Sacramento County Adult Protective Services
- Sacramento County District Attorney's Office
- The 2020 Census

Interviews with:

- State and countywide experts on financial elder abuse
- Sacramento County Child, Family, and Adult Services Department
- Sacramento County District Attorney's Office
- Sacramento County Sheriff's Department
- City of Sacramento Police Department
- City of Citrus Heights Police Department

Statutes:

- Cal. Welfare and Institutions Code Section 15600 et seq.
- Cal. Penal Code Section 368

Academic journal articles on the physical and psychological impact of elder financial abuse.

The Grand Jury also researched information available from governmental and publicly available websites, including and not limited to:

- Sacramento County District Attorney's website (Click Here)
- Websites of District Attorneys from the following counties: San Diego, Orange, Riverside, Contra Costa, Santa Clara, San Bernardino, San Francisco, San Mateo, Mendocino, and Los Angeles
- Legal Issues Related to Elder Abuse A Pocket Guide for Law Enforcement, California Elder Justice Coalition, California Department of Social Services, Adult Protective Services, and more (Click Here)
- National Elder Justice Law Enforcement Summit: Elder Financial Exploitation and the Criminal Justice System, February 7, 2023, Power Point Presentation (Click Here)

- Department of Justice Elder Justice Initiative Website (Click Here)
- Elder Abuse Guide for Law Enforcement (Click Here)
- California Department of Aging Fact Sheet, Older Adult Demographics (ClickHere)
- Santa Clara County's Financial Abuse Specialist Team, Protection Through Collaboration, Nicolas P. Stathakos, Executive Summary (Click Here)
- YouTube Video: Financial Abuse Specialist Team - Department 2002 - NJC 198153 - Office for Victims of Crime and the Santa Clara Public Health Department. (Click Here)
- National Adult Protective Services Association (NAPSA) Resources Regarding Financial Exploitation (Click Here)
- Testimony of San Diego Deputy District Attorney Paul Greenwood before the U.S. Senate Special Committee on Aging (2007) (Click Here)and (2012) (Click Here)
- Prosecutors' Perspectives on Elder Justice Using an Elder Abuse Forensic Team, American Journal of Criminal Justice, January 9, 2016 (Click Here)
- California POST Training Video on Elder and Dependent Adult Abuse (Click Here)
- Reports of elder financial abuse surge in Sacramento County, Sacramento Bee, June 26, 2016 (Click Here)

DISCUSSION

Prosecuting Perpetrators of Elder Financial Abuse Is Essential Because It Is Extremely Harmful to the Wellbeing of Elderly Victims

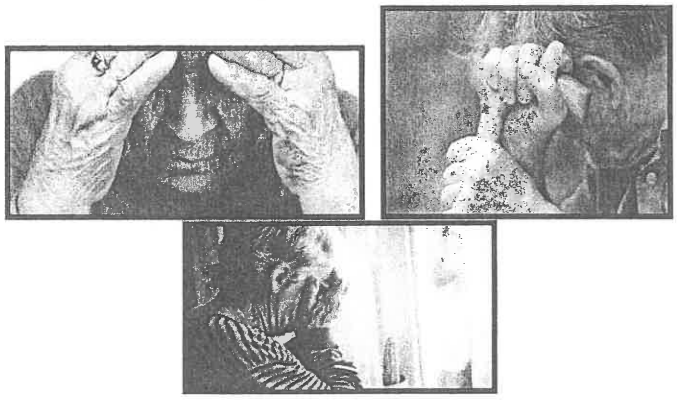
Elder financial abuse affects all types of older adults regardless of their financial status, gender, marital status, or cultural background. Losing money from a lifetime of labor through financial abuse can be devastating. It can result in a decline in their standard of living and can compromise independence and security.

Most seniors are on fixed incomes, making recovery from financial loss very difficult, if not impossible. Financial abuse can have a cascading effect on an older adult's living standards and quality of life. The loss of financial resources might force them to cut back on essential expenses such as healthcare, adequate housing, medication and nutritious food, all of which can lead them into a life of poverty. In the most severe cases

the elderly victim can experience debt, tax burdens, and even homelessness. A significant financial loss can result in the elderly victim being financially dependent on family or governmental safety net programs. A reduction in living standards can lead to a decline in physical health, which in turn negatively affects mental health.

Elder financial abuse affects psychological, emotional and physical well-being. Victims experience:

- Feelings of betrayal, fear, guilt, shock and shame
- Depression, PTSD, anxiety, nightmares and disturbed sleep
- Difficulty in performing activities of daily living
- Increased rates of hospitalization, emergency department use, and skilled nursing facility admissions
- Increased mortality and low survival rate over a five-year period



Older people are often stereotyped with negative traits, such as forgetfulness, sickliness, or ineptitude. These misperceptions tend to devalue the individual, making it easier to minimize their concerns. Elderly victims are less likely to be believed, and are less likely to be considered reliable witnesses in financial abuse cases. They deserve better.

An 80-year-old woman was living alone, isolated from family and friends. She developed a psychological bond with a tradesperson who moved her into his home. The tradesperson was caught by the woman's bank trying to cash checks on her account. Law enforcement moved the woman out of the abuser's home and took her to a hospital emergency room. She expressed feeling unsafe and fearful of retaliation by the abuser. She suffered multiple hospitalizations and had to be relocated to a long-term care facility in a different county.

An 83-year-old man owned several acres of land and a mobile home. He began developing dementia and needed a caretaker. The caretaker stole the man's social security checks and emptied his bank account with ATM withdrawals. The man lost his property and all his resources, and had to move into a long-term care facility, but continued to ask about his property and wanted to return to his home.

<u>With the Expected Increase in Elder Financial Abuse, APS Will Need More Social Workers to Investigate Cases</u>

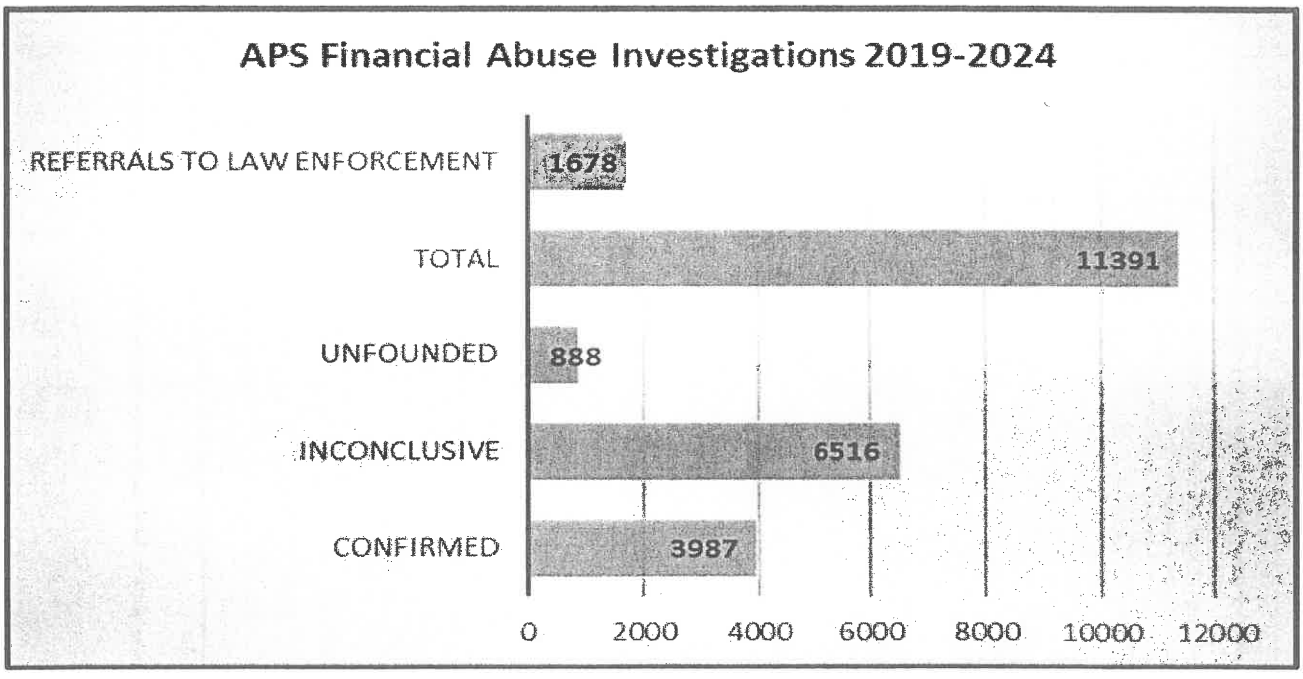
Sacramento County APS currently has 12 social workers who investigate elder financial abuse along with other types of elder abuse. Only seven of them have Masters Degrees (MSWs). Previously all of the social workers investigating elder financial abuse were MSWs, but due to a shortage of

MSW applicants beginning in 2020, they filled positions with Bachelor's Degree level social workers (BSWs). BSWs do not have the same level of academic training and clinical experience as MSWs. The Grand Jury was told that financial abuse investigations are frequently more complex than cases involving other types of abuse, and therefore take longer to complete. However, the social workers who conduct these investigations currently have the same caseload as the social workers who investigate less complex cases. As the number of financial abuse cases increases over the next few years as projected, APS will need more qualified social workers to handle the additional workload.

APS Does Not Have a Consistent Method for Documenting Elder Financial Abuse Cases Reported to Law Enforcement

According to data provided to the Grand Jury by APS, from 2019 through 2024, the agency opened investigations in 11,391 cases of alleged elder financial abuse, making up approximately 40% of their total number of elder abuse investigations during that time period.

The Grand Jury asked APS to provide the number of confirmed, unfounded and inconclusive claims of elder financial abuse for the years 2019 through 2024, as well as the number of cases reported to law enforcement for the same six-year period. Of the 11,391 report cases, APS confirmed a total of 3,987 cases of elder financial abuse and referred 1,678 to law enforcement agencies within Sacramento County.



When asked why 2,309 of the confirmed cases were not reported to law enforcement, APS claimed that it reports all confirmed cases to law enforcement, but explained that how this information is recorded depends upon the practice of the individual social worker who conducted the intake and investigation. The agency's data management system thus is not designed to collect or report consistent information regarding referrals to law enforcement. The Grand Jury was therefore unable to verify the number of confirmed cases actually referred to law enforcement or determine whether APS is indeed complying with its reporting mandate.

The Grand Jury also learned that law enforcement agencies within the County are not reporting to APS the outcome of confirmed cases referred to them by APS, as required by WIC section 15640 (f). Consequently, unless law enforcement or the DA consults with APS after APS has referred a case to law enforcement, APS does not know whether law enforcement is submitting cases to the DA for potential prosecution.

The Number of Cases of Elder Financial Abuse Confirmed by APS Far Exceeds the Number of Prosecutions For These Offenses

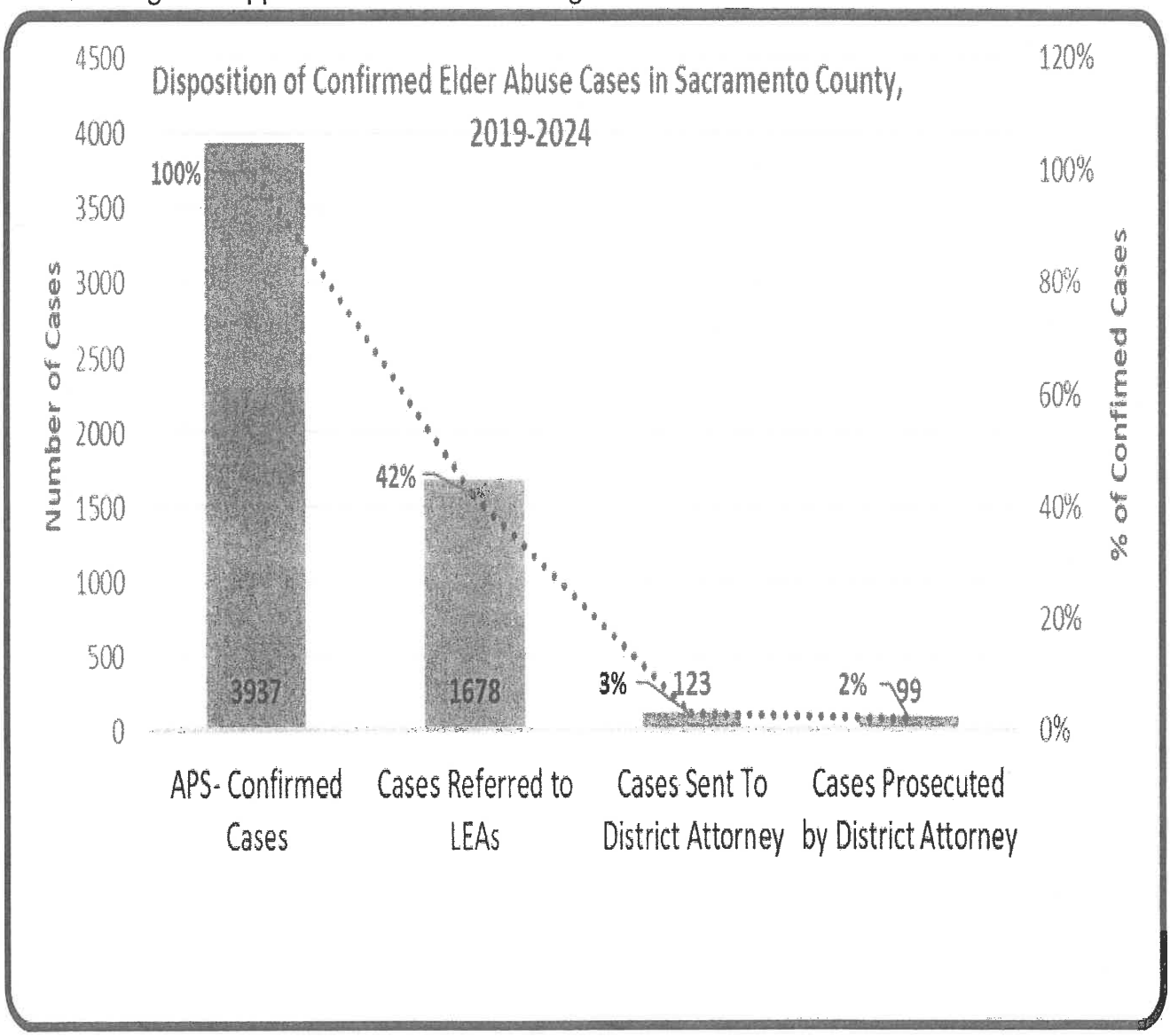
The Grand Jury also asked the Sacramento Police Department, the Sacramento County Sheriff's Office, and the Citrus Heights Police Department to provide data for the same time period regarding the number of cases they received from APS, and of those cases, how many they further investigated and how many they forwarded to the DA for potential prosecution. After these requests, only the Citrus Heights Police Department provided this information. The department informed the Grand Jury that from 2019 through 2024, it received 251 reports of elder financial abuse from APS; that it investigated a total of 288 allegations of fraud, scams and swindling of victims over 65, and 86 "elder abuse financial crimes cases." The department referred a total 68 cases of financial crimes against elderly victims to the DA. The Grand Jury does not know how many of the 68 cases referred to the DA involved a crime committed by someone known to the victim.

Finally, the Grand Jury asked the DA's office to provide the number of cases it received from Sacramento law enforcement agencies for potential prosecution during the same six-year period, as well as the number of cases the DA filed charging a violation of PC section 368 (d) or (e). The data the office provided showed that it received only 123 cases from local law enforcement. This amounts to roughly 7% of the 1,678 cases APS was able to state that it reported to law enforcement, and only 3% of the 3,987 cases APS confirmed. The DA's office reported that it filed charges in 99 of the 123 cases it received.

District Attorney's Office: Penal Code 368 (d) and 368 (e) Charges

	2019	2020	2021	2022	2023	2024	TOTAL
Received	25	18	17	16	21	26	123
Filed	29	14	14	13	12	17	99

As the graph below shows, over 97% of the cases of elder financial abuse confirmed by APS investigation appear to have fallen through the cracks.



Prosecuting Perpetrators of Elder Financial Abuse Is Not a Priority For the DA and Law Enforcement Agencies

Although the DA's office has an Elder Abuse Unit staffed by two attorneys, its website explicitly states that it does not prosecute elder financial abuse, "except in some rare occasions," which includes cases where physical abuse is also charged. The DA's Financial Crimes and Real Estate Fraud Units have prosecuted cases involving elderly victims where large sums of money (over $100,000) or multiple victims are involved.

The chart above confirms that only a tiny percentage of the cases of elder financial abuse confirmed by APS result in prosecution. The numbers further indicate that local law enforcement agencies are not treating these crimes as a priority and are therefore devoting fewer resources towards investigating them. Indeed, interviews conducted by the Grand Jury disclosed that in contrast to other types of elder abuse, local law enforcement agencies are often slow to assign detectives to investigate financial abuse referrals from APS.

It stands to reason if the DA is rarely prosecuting elder financial abuse, law enforcement agencies are going to assign a low priority to investigating such crimes. As explained to the Grand Jury, it is up to the DA to take the lead in creating a culture in which all financial crimes against elderly victims are aggressively investigated and prosecuted.

Neither the DA Nor Sacramento Law Enforcement Agencies Have Prosecutors and Detectives Dedicated to Investigating and Prosecuting Elder Financial Abuse Cases

None of the local law enforcement agencies has a dedicated elder abuse detective who is trained to investigate elder financial abuse. Nor does there appear to be continuing education and training for uniformed officers on recognizing the signs of elder financial abuse. The Grand Jury was told that the Elder Abuse Guide for Law Enforcement (EAGLE), produced by the National Center on Elder Abuse together with the Department of Justice Elder Justice Initiative, the National White-Collar Crime Center and the Keck School of Medicine at USC, is an excellent training resource used in other counties. The California Commission on Peace Officer Standards and Training (POST) also has an excellent training video for police officers on elder and dependent adult abuse, which provides examples of financial abuse indicators.

In addition, neither of the attorneys who staff the Elder Abuse Unit of the DA's Office has received specialized training in prosecuting financial abuse cases and the unit does not currently have a dedicated investigator or victim advocate specially trained to work with elderly victims. The Grand Jury was informed that the current caseload of the unit

would make it impossible for the attorneys in the unit to take on financial cases in addition to their other cases, and that the unit would need more funding for an additional attorney to prosecute these cases either from the Board of Supervisors or through grants, such as a California Elder Abuse (XE) Grant.

The Grand Jury was also informed that the unit formerly had a dedicated victim advocate, but lost the grant funding that position. The unit now relies on domestic violence victim advocates, and the Grand Jury is not aware of any current effort on the part of the DA's office to replace the dedicated elder abuse victim advocate. There is also no DA investigator specially trained to investigate elder financial abuse cases.

Sacramento County Is an Outlier in Not Actively Seeking Justice for All Victims of Elder Financial Abuse

In contrast to Sacramento County, virtually all of the most populous counties in California have elder abuse attorneys in their DA's offices who prosecute elder financial abuse cases. Through interviews and research, the Grand Jury learned that the San Diego DA's Elder Abuse Unit and the law enforcement agencies within San Diego County have for many years served as the model for effective investigation and prosecution of these cases. The counties that have followed the San Diego model have two important things that Sacramento County does not have:

- Dedicated elder abuse detectives in their law enforcement agencies and dedicated elder abuse prosecutors who have specialized training in investigating and prosecuting elder financial abuse cases; and
- A Financial Abuse Specialist Team.

A Financial Abuse Specialist Team [FAST], is a multidisciplinary team consisting of public and private professionals who work collaboratively to facilitate comprehensive services to victims of financial elder abuse. The team consists of representatives from the DA's office, law enforcement, APS, the Public Conservator, senior services, health care, legal services, financial services, and real estate. A FAST provides expert forensic assistance in the investigation of cases of suspected elder financial abuse. To learn how a FAST works and the benefits it provides, the Grand Jury recommends watching a YouTube video presentation by the Santa Clara County FAST. A link to the video can be found in the Methodology section of this report.

A few counties also have an Elder Abuse Forensic Center, staffed by professionals from legal, medical, social services and law enforcement agencies who conduct case reviews, check medical and mental status, do evidentiary investigations, tape victim interviews, educate, consult and do research. A research paper published in the American Journal of Criminal Justice in 2016 concluded that such centers have

enhanced elder justice by increasing rates of prosecution, particularly for financial abuse.

Although the Sacramento DA's website claims that the office "is taking the lead" on having a "Sac FAST team" that "brings together many different agencies and private citizens to help elderly victims of financial abuse where the cases are complex," no such team is currently active.

In addition to providing assistance in individual cases of elder financial abuse, FASTs raise public awareness and provide community education through presentations and discussions. Educating older adults and the public on financial abuse and exploitation is critical to prevention. It empowers individuals to recognize abuse and exploitation, helps them gain control over their lives, and provides them with resources to protect themselves from financial predators. All agencies interviewed indicated that they are not actively performing community outreach and education to elderly residents.

When asked why elder financial abuse isn't given higher priority, the law enforcement and DA's office representatives interviewed by the Grand Jury all claimed a lack of resources, both personnel and funding. They also stressed that cases involving physical abuse take precedence over financial abuse.

In addition, the Grand Jury was told that financial abuse cases are difficult to prove beyond a reasonable doubt—the degree of proof required for a conviction—because the elderly often have memory impairments that make them poor witnesses. The prosecutor who led the San Diego DA's Elder Abuse Unit for 22 years, disputed that stereotype in testifying before the United States Senate Special Committee on Aging in 2012, as follows:

> *[W]e're seeing across the country more and more prosecutors Understanding that not only are these crimes provable, but the Juries get it, and there are many misconceptions out there about working with elderly victims. The biggest one I always hear is, well, they have failing memories. But that's not the case so often. So often now, victims are articulate, they are good historians.*
>
> *But in those cases where we have victims on the stand who demonstrate a lack of memory, that actually enhances the case for the jury because the jury gets to see exactly why the defendant targeted this elder for their diminished capacity or their forgetfulness.*

Furthermore, witnesses interviewed by the Grand Jury explained that in cases where an elderly victim has been financially exploited by a family member, friend, caregiver or

other known person, it is often possible for prosecutors to meet their burden of proof based solely upon a forensic examination of both the victim's and suspect's financial records. Thus, if a relative or caregiver has access to the victim's bank account and is regularly drawing money from it, an investigation into that individual's expenditure of that money shows whether the money is being spent for the victim's benefit or whether the individual is using it for him or herself. For example, the Grand Jury was told that in investigating financial abuse allegations, APS social workers frequently see repeated ATM withdrawals by family members and caregivers from elderly clients' bank accounts at local casinos.

The Grand Jury also heard claims that financial abuse cases are difficult to prosecute because elderly victims are reluctant to admit they have been financially exploited due to embarrassment or fear that such exposure might lead to loss of their independence. However, if APS was able to confirm nearly 4,000 cases of financial abuse within a six-year period, this does not satisfactorily explain why charges were only filed in 99 cases within the same period. Furthermore, as explained to the Grand Jury, a prosecutor must base the decision as to whether to file charges on the evidence, not on the wishes of the victim.

Finally, the Grand Jury was told that where the amount of loss is under $950, and would therefore constitute a misdemeanor, victims are referred to the Elder Law Clinic operated by McGeorge School of Law to pursue a civil remedy. However, just because a crime victim might also have a civil remedy does not mean that the conduct is not criminal and the perpetrator does not deserve punishment. For many elders on a fixed income a theft of $950 or less can be immensely harmful.

Further testimony to the U.S. Senate in 2007, highlights how these smaller losses deserve prosecution:

> *[P]rosecutors should be less concerned about the actual monetary loss and focus more on the underlying conduct by the perpetrator. It is frustrating when a case is rejected by a prosecutor's office because the loss involved does not meet the threshold for prosecution. In my experience, theft of $500 can be as devastating to an elderly widow as a theft of $100,000.*

Moreover, the Grand Jury is concerned that unless cases involving smaller amounts of money are prosecuted, offenders will continue to engage in repeated criminal activity that will harm more victims and eventually add up to large sums.

Law enforcement, the DA, and APS all play a role in determining the outcome of financial abuse and control the victim's ability to obtain justice. During interviews with

staff from these agencies, all displayed empathy and concern for elderly victims of financial abuse. However, age-related bias works toward lowering the priority given to prosecuting these crimes, and as a result, justice is never served for the victims. The crime of elder financial abuse is not benign simply because it's about the money or the amount of loss. It changes victims' lives; it destroys relationships with family and undermines self-confidence and the ability to live independently.

FINDINGS

F1. The Grand Jury finds APS internal reporting systems do not require consistent data entry, therefore APS cannot reliably quantify the number of cases referred to law enforcement, nor can it track the law enforcement agencies to which the referrals are sent or follow-up on the resolution of cases. (R1)

F2. The Grand Jury finds APS lacks enough funding for additional experienced, qualified social workers to investigate the growing number of elder financial abuse cases, which may result in future cases not being adequately investigated and documented. (R2)

F3. The Grand Jury finds some local law enforcement agencies do not consistently collect data to track elder financial abuse cases received from APS, making it impossible to determine if these cases are fully investigated or referred to the DA for prosecution. (R3)

F4. The Grand Jury finds the DA's Elder Abuse Unit does not prosecute financial abuse cases unless accompanied by physical abuse, allowing many abusers to avoid consequences. (R4)

F5. The Grand Jury finds the DA's Financial Crimes & Real Estate Fraud Units prosecute only when the dollar amount is high or multiple victims are impacted, allowing many abusers to avoid consequences. (R5)

F6. The Grand Jury finds law enforcement agencies in Sacramento County are not placing as much priority on elder financial abuse as other types of elder abuse, allowing abusers to avoid consequences. (R6)

F7. The Grand Jury finds the DA's elder abuse unit does not have a prosecutor and investigator who are trained and specialize in prosecuting elder financial abuse, so many financial abuse cases are not being prosecuted allowing abusers to avoid consequences. (R7)

F8. The Grand Jury Finds several of the law enforcement agencies in Sacramento County lack dedicated detectives with specialized training in the investigation of elder financial abuse and as a result many abusers are not being held accountable. (R8)

F9. The Grand Jury finds local uniformed law enforcement officers do not receive continuing education and training in how to recognize the signs of elder financial abuse, thereby allowing abusers to continue their victimization without consequences. (R9)

F.10 The Grand Jury finds The DA's office no longer has a dedicated victim advocate who specializes in working with elderly victims of either physical or financial abuse, thereby leaving victims without proper support. (R10)

F11. The Grand Jury finds the DA lacks enough funding to create and fill elder financial abuse prosecutor, investigator and victim advocate positions, to be able to prosecute more cases of elder financial abuse. (R11)

F12. The Grand Jury finds Sacramento County has no active Financial Abuse Specialist Team (FAST), therefore there is inadequate coordination between agencies to combat the growing problem of elder financial abuse and protect elderly victims. (R12)

F 13. The Grand Jury finds that there is insufficient community outreach by agencies within Sacramento County to educate elder citizens and their families and caregivers about financial abuse, so the signs of abuse may not be recognized. (R13)

RECOMMENDATIONS

R1. The Grand Jury recommends that APS adopt and implement a reliable procedure to collect data regarding cases of elder abuse it refers to law enforcement agencies, by December 31, 2025. (F1)

R2. The Grand Jury recommends that APS seek funding from the Board of Supervisors or other sources to hire additional MSW level social workers to investigate elder financial abuse cases, with funding to begin no later than the 2026/2027 fiscal year. (F2)

R3. The Grand Jury recommends that all local law enforcement agencies maintain a record of elder financial abuse cases referred by APS, including whether the law enforcement agency conducted additional investigation and whether it sent the case to the DA for potential prosecution, to begin by December 31, 2025. (F3)

R4. The Grand Jury recommends that the DA prosecute the crime of elder financial abuse regardless of whether it is combined with physical abuse, to begin September 30, 2025. (F4)

R5. The Grand Jury recommends that the DA begin to consider the full impact of financial abuse on the elderly victims, regardless of the dollar amount lost, in deciding whether to charge a financial abuse crime, no later than September 30, 2025. (F5)

R6. The Grand Jury recommends that all law enforcement agencies in Sacramento County raise the priority of elder financial abuse investigations to that of physical abuse, to begin September 30, 2025. (F6)

R7. The Grand Jury recommends that the DA add both an attorney and investigator specializing in elder abuse to prosecute financial abuse, by September 30, 2025. (F7)

R8. The Grand Jury recommends that each law enforcement agency in Sacramento County have at least one trained detective dedicated to investigating elder financial abuse crimes, by December 31, 2025. (F8)

R9. The Grand Jury recommends that the uniformed officers of each local law enforcement agency receive regular ongoing education and training to recognize signs of elder financial abuse, to begin by December 31, 2025. (F9)

R10. The Grand Jury recommends that the DA add a dedicated victim advocate to the elder abuse unit who has specialized training and experience in working with elderly victims, by September 30, 2025. (F10)

R11. The Grand Jury recommends that the DA seek the funding needed to create and fill the elder financial abuse prosecutor, investigator and victim advocate positions from the Board of Supervisors or other funding sources such as grants, with funding to begin no later than the 2026/2027 fiscal year. (F11)

R12. The Grand Jury recommends that the DA reactivate the FAST team, by September 30, 2025. (F12)

R13. The Grand Jury recommends that law enforcement agencies, APS, the DA's office, and the FAST team develop and implement a coordinated plan for more widespread community outreach by all parties, by December 31, 2025. (F13)

REQUIRED RESPONSES

The following responses are required from the following elected individuals, governing bodies and

Thien Ho, Sacramento County District Attorney
901 G Street
Sacramento, California 95814
(F4, F5, F7, F10, F11, F12, F13, R4, R5, R7, R10, R11, R12, R13)

Jim Cooper, Sacramento County Sheriff
4500 Orange Grove Avenue
Sacramento, California 95841
(F3, F6, F8, F9, F12, F13, R3, R6, R8, R9, R13)

Sacramento County Board of Supervisors
700 H Street, Suite 2450
Sacramento, California 95814
(F1, F2, F11, R1, R2, R11)

Sacramento City Council
915 I Street, 5th Floor
Sacramento, California 95814
(F3, F6, F8, F9, F13, R3, R6, R9, R13)

Elk Grove City Council
8401 Laguna Palms Way,
Elk Grove, CA 95758
(F3, F6, F8, F9, F13, R3, R6, R9, R13)

Folsom City Council
50 Natoma Street
Folsom, CA 95630
(F3, F6, F8, F9, F13, R3, R6, R9, R13)

Citrus Heights City Council
6360 Fountain Square Drive,
Citrus Heights, CA 95621
(F3, F6, F8, F9, F13, R3, R6, R9, R13)

Shelby Boston, Director
Sacramento County Department of Child Family and Adult Services
9750 Business Park Drive
Sacramento, California 95827
(F1, F2, F13, R1, R2, R13)

INVITED RESPONSES

Kathy Lester, Chief of Police
Sacramento Police Department
5770 Freeport Blvd, Suite 200
Sacramento California 95822
(F3, F6, F8, F9, F13, R3, R6, R8, R9, R13)

Alexander Turcotte, Chief of Police
Citrus Heights Police Department
6360 Fountain Square Drive
Citrus Heights, California 95621
(F3, F6, F8, F9, F13, R3, R6, R8, R9, R13)

Rick Hillman, Chief of Police
Folsom Police Department
46 Natomas Street
Folsom, California 95630
(F3, F6, F8, F9, F13, R3, R6, R8, R9, R13)

Bobby Davis, Chief of Police
Elk Grove Police Department
8400 Laguna Palms Way
Elk Grove, California 95758
(F3, F6, F8, F9, F13, R3, R6, R8, R9, R13)

Melissa Brown, Clinical Professor of Law
Elder & Health Law Clinic
University of the Pacific, McGeorge School of Law
3200 Fifth Avenue
Sacramento, California 95817
(F4-F13, R4-R13)

Reports issued by the Grand Jury do not identify individuals interviewed. Penal Code section 929 requires that reports of the Grand Jury not contain the name of any person or facts leading to the identity of any person who provides information to the Grand Jury.

CITY OF CITRUS HEIGHTS

MEMORANDUM

DATE: **July 3, 2025**

TO: Mayor and City Council

FROM: City Clerk's Office

SUBJECT: **ITEM 11 (Attachment 2) – Response to Sacramento Grand Jury Report**

Attachment 2, the Draft Response Letter to the Sacramento Grand Jury, will not be included with the agenda packet published today, July 3, 2025. It will be distributed prior to the July 9 City Council Meeting under separate cover.

CITRUS HEIGHTS
Solid roots. New growth.

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www.citrusheights.net

The City of CITRUS HEIGHTS is committed to providing high quality, economical, responsive city services to our community.

July 9, 2025

The Honorable Bunmi Awoniyi
Presiding Judge
Sacramento County Superior Court
720 9th Street
Sacramento, CA 95814

Subject: City of Citrus Heights Response to the Sacramento Grand Jury Report on Elder Adult Financial Abuse Crimes

Dear Judge Awoniyi,

The City is in receipt of the Grand Jury's Report. We appreciate the time and effort the Grand Jury took to investigate and author this report.

Pursuant to Penal Code section 933.05, the City of Citrus Heights submits the following response to the Sacramento County report on elder adult financial abuse crimes.

Finding F3.
The Grand Jury finds some local law enforcement agencies do not consistently collect data to track elder financial abuse cases received from APS, making it impossible to determine if these cases are fully investigated or referred to the DA for prosecution.

Response to F3.
Disagree: The Citrus Heights Police Department maintains a comprehensive report management system and a case management system to track all submitted reports and the status of cases referred for investigation. This system was utilized to gather all the data requested by the Grand Jury.

Finding F6.
The Grand Jury finds law enforcement agencies in Sacramento County are not placing as much priority on elder financial abuse as other types of elder abuse, allowing abusers to avoid consequences.

DR. JAYNA KARPINSKI-COSTA, *Mayor* • MARIJANE LOPEZ-TAFF, *Vice Mayor*
PORSCHE MIDDLETON, *Council Member* • KELSEY NELSON, *Council Member* • TIM SCHAEFER, *Council Member*
ASHLEY J. FEENEY, *City Manager* • RYAN R. JONES, *City Attorney*

Response to F6.
Somewhat Agree: Due to finite resources, the Citrus Heights Police Department has prioritized elder violent crimes over the investigation of elder financial abuse cases. While a higher priority is placed on crimes of violence, our detectives investigate any elder abuse case with significant solvability factors. In 2024, the Citrus Heights Police Department investigated 73 financial elder abuse cases, including 11 cross reports from Adult Protective services, 17 of those cases were referred to the District Attorney for prosecution.

Finding F8.
The Grand Jury finds several of the law enforcement agencies in Sacramento County lack dedicated detectives with specialized training in the investigation of elder financial abuse and as a result many abusers are not being held accountable.

Response to F8.
Partially Agree: The Citrus Heights Police Department does not currently have a detective exclusively dedicated to elder financial abuse cases. We utilize a general detective model where our detectives are able to handle a myriad of investigations. They do receive specialized training on a variety of topics, including elder financial abuse, but none of our detectives are solely focused on elder financial abuse. As a medium size agency, our personnel must be agile and respond to priority investigations across all disciplines. Dedicating a detective to only one crime category would not be an efficient use of a full-time position.

Finding F9.
The Grand Jury finds local uniformed law enforcement officers do not receive continuing education and training in how to recognize the signs of elder financial abuse, thereby allowing abusers to continue their victimization without consequences.

Response to F9.
Partially Agree: Continuing education on elder financial abuse is not mandated by the California Commission on Peace Officer Standards and Training (POST), nor is it regularly provided within the Citrus Heights Police Department. However, officers receive initial training in the academy and field training program to recognize elder financial crimes. Our detectives also provide in service trainings, to officers, on major case law updates or anytime they note an investigation deficiency on specific crime types such as elder financial abuse. While additional training would be beneficial, we do not believe the lack of ongoing training is the primary cause of continued victimization.

Finding F13.
The Grand Jury finds that there is insufficient community outreach by agencies within Sacramento County to educate elder citizens and their families and caregivers about financial abuse, so the signs of abuse may not be recognized.

Response to F 13.
Disagree: The Citrus Heights Police Department has a robust community engagement model. Members of our Command staff attend monthly neighborhood area and service club meetings to

provide crime prevention updates and trends. Elder financial abuse is a regular topic of questions and information provided to our elderly community, in person, at these meetings.

Recommendation R3.
The Grand Jury recommends that all local law enforcement agencies maintain a record of elder financial abuse cases referred by APS, including whether the law enforcement agency conducted additional investigation and whether it sent the case to the DA for potential prosecution, to begin by December 31, 2025.

Response to R3.
The Citrus Heights Police Department already maintains the described records.

Recommendation R6.
The Grand Jury recommends that all law enforcement agencies in Sacramento County raise the priority of elder financial abuse investigations to that of physical abuse, to being September 30, 2025.

Response to R6.
The Citrus Heights Police Department prioritizes violent crimes, including murder and sexual abuse. All other crimes are prioritized based on solvability factors and the likelihood of seeking prosecution against the perpetrator. This allows the Department to provide service across all crime types within the restraints of finite resources.

Recommendation R8.
The Grand Jury recommends that each law enforcement agency in Sacramento County have at least one trained detective dedicated to investigating elder financial abuse crimes by December 31, 2025.

Response to R8.
Assigning a detective exclusively to investigate financial elder abuse cases would not be a proper use of a full-time position as it would decrease the investigative bandwidth to handle other crime types. Our data shows our detectives and officers have conducted effective financial elder abuse cases while actively working a myriad of other criminal investigations.

Recommendation R9.
The Grand Jury recommends that the uniformed officers of each local law enforcement agency receive regular ongoing education and training to recognize signs of elder financial abuse, to begin by December 31, 2025.

Response to R9.
The Citrus Heights Police Department will specifically document the elder financial abuse training, provided to uniformed personnel, to meet this recommendation within the stated timeline.

Recommendation R13.
The Grand Jury recommends that law enforcement agencies, APS, the DA's office, and the FAST team develop and implement a coordinated plan for more widespread community outreach by all parties, by December 31, 2025.

Response to R13.
The Citrus Heights Police Department has a robust community engagement model. We are willing to partner with allied regional agencies on coordinated outreach as well.

Sincerely,

Dr. Jayna Karpinski-Costa
Mayor
City of Citrus Heights