

**County of Sacramento
Community Facilities District No. 2005-1
(Police Services)**

Government Code Section 53343.1 Annual Report

Fiscal Year Ending June 30, 2022

PREPARED BY:

County of Sacramento

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BACKGROUND:

In 2005, the Sacramento County Board of Supervisors (Board) took the following action, under the terms and provisions of the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (Act), to establish the County of Sacramento Community Facilities District No. 2005-1 (Police Services) (Police Services CFD) for the purpose of providing law enforcement services and associated administrative expenses:

Adopted Resolution No. 2005-0560 establishing the Police Services CFD and providing for the levy of a special tax to finance the costs of certain law enforcement services for the Police Services CFD (5/3/2005).

The services authorized for funding from the Police Services CFD special taxes are listed in Exhibit A to Resolution No. 2005-0560. This report contains the reporting elements required by Section 53343.1 of the Act. A map of the district is shown on the attached Figure A.

A. SPECIAL TAXES COLLECTED:

Special taxes levied for Fiscal Year 2021-22 amounted to \$1,751,192.

Special taxes that were delinquent for Fiscal Year 2021-22 amounted to \$4,075 (as of July 1, 2022).

Special taxes collected for Fiscal Year 2021-22 amounted to \$1,747,117 (as of July 1, 2022).

Previous year delinquent special taxes collected in Fiscal Year 2021-22 amounted to \$3,783 (as of July 1, 2022).

B. OTHER REVENUE RECEIVED:

Interest earned for Fiscal Year 2021-22 amounted to \$1,216.

C. TOTAL EXPENDITURES:

The total amount expended in Fiscal Year 2021-22 was \$1,798,234.

D. SUMMARY OF EXPENDITURES:

Table D below summarizes the Fiscal Year 2021-22 expenditures for the Police Services CFD:

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TABLE D

Components	Expenditures	Funding Source
1. Facilities	\$0	N/A
2. Services	\$1,700,000	Special Taxes
3. Bond Principal and Interest	\$0	N/A
4. Administrative Costs	\$98,234	Special Taxes
Total	\$1,798,234	

E. EXPENDITURES FOR FACILITIES:

There are no authorized facilities for the Police Services CFD.

F. EXPENDITURES FOR SERVICES:

The expenditures for authorized services for the Police Services CFD for Fiscal Year 2021-22 amounted to \$1,700,000.

G. EXPENDITURES FOR ADMINISTRATIVE COSTS:

Table G below provides the details of the Fiscal Year 2021-22 expenditures by the Police Services CFD for administrative costs:

TABLE G

Administrative Components	Expenditures
Administration	\$98,234
Accounting	\$0
Legal Services	\$0
Treasurer's Fiscal Agent Charges	\$0
System Development Services	\$0
Total	\$98,234

The administrative costs that are funded from the special tax and interest revenues include the costs of calculating and collecting special taxes, legal counsel services, treasurer's fiscal agent charges, system development services, accounting support services, and reporting and budgeting of the district.

H. CERTIFICATION OF REPORT:

This report was certified by the Board on December 6, 2022.

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I. ADDITIONAL INFORMATION:

The following information is not required by the Act, but is general information pertinent to the Police Services CFD.

a. Summary of Potential Maximum Tax:

A summary of the taxable land base in the Police Services CFD for Fiscal Year 2021-22 is shown on Table I below:

TABLE I

Land Use Class	No. of Parcels	Special Tax per Unit	No. of Units	Potential Maximum Annual Revenue
Developed Single-Family Residential	2,182	\$452.78	2,182	\$987,965.96
Developed Multi-Family Residential	1	\$332.04	176	\$58,439.04
Developed Accessory Residential Dwelling	0	\$332.04	0	\$0
Developed Infill Single-Family Residential	1,725	\$339.57	1,725	\$585,741.00
Developed Infill Multi-Family Residential	4	\$249.05	478	\$119,045.90
Developed Infill Accessory Residential Dwelling	0	\$249.05	0	\$0
TOTAL	3,912			\$1,751,191.90

b. Status of Services:

Services are ongoing for the Police Services CFD.

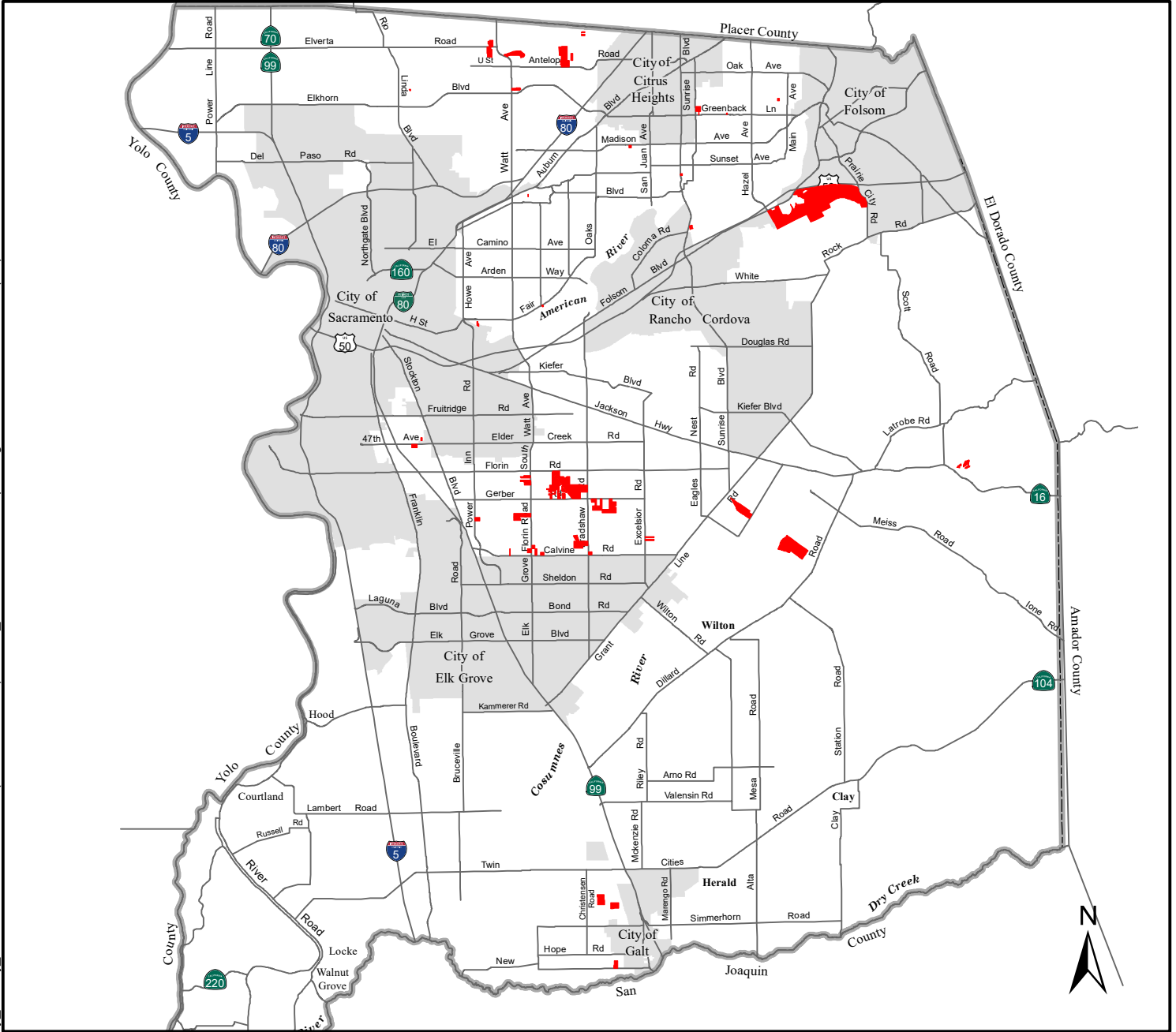
c. Total Assessed Value:

Reporting of the Assessed Value is helpful because it gives an indication of the stability of the District. The table below shows the total assessed value of the land and improvements for the property within the Police Services CFD:

Year	Land	Improvements	Total
2022*	\$462,626,596	\$1,210,914,705	\$1,673,541,301

* Assessed property value as of June 30th of the indicated year; only taxable property within the District is included.

FIGURE A SACRAMENTO COUNTY COMMUNITY FACILITIES DISTRICT NO. 2005-1 (POLICE SERVICES) BOUNDARY & VICINITY MAP



Legend

- CFD NO 2005-1 (Police Services)
- INCORPORATED CITIES

District: Sacramento County Community Facilities District 2005-1 (Police Services)

- Supervisory District: 2 - Kennedy
3 - Peters
4 - Frost
5 - Nottoli

