

**County of Sacramento  
McClellan Park  
Community Facilities District No. 2004-1**

**Government Code Section 53343.1 Annual Report  
Fiscal Year Ending June 30, 2022**

**PREPARED BY:**

**County of Sacramento**

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**BACKGROUND:**

In 2004, 2011 and 2017, the Sacramento County Board of Supervisors (Board) took the following actions, 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 McClellan Park Community Facilities District No. 2004-1 (McClellan Park CFD) and authorize the issuance of bonds to finance the acquisition and construction costs of certain capital public facilities:

- Adopted Resolution No. 2004-0530 establishing the McClellan Park CFD (5/04/2004);
- Adopted Resolution No. 2004-0531 authorizing the issuance of up to \$90,000,000 principal amount McClellan Park CFD special tax bonds (5/04/2004);
- Adopted Resolution No. 2004-1053 authorizing the issuance and providing for the sale of \$10,500,000 principal amount McClellan Park CFD Series 2004A special tax bonds (8/24/2004);
- On September 1, 2004, \$10,250,000 in principal amount McClellan Park CFD Bonds were issued;
- Adopted Resolution No. 2011-0819 authorizing the issuance and providing for the sale of \$12,000,000 principal amount McClellan Park CFD Series 2011 special tax bonds (11/8/2011);
- On December 8, 2011, \$10,395,000 in principal amount McClellan Park CFD Bonds were issued.
- Adopted Resolution No. 2017-0740 authorizing the issuance and providing for the sale of \$35,000,000 principal amount McClellan Park CFD Series 2017 special tax bonds (10/31/2017);
- On November 16, 2017, \$29,470,000 in principal amount McClellan Park CFD Bonds were issued.

The facilities that are authorized for funding from the McClellan Park CFD bond proceeds are listed in Exhibit B to Resolution No. 2004-0530. 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 \$2,144,001.

Special taxes that were delinquent for Fiscal Year 2021-22 amounted to \$0 (as of July 1, 2022).

Special taxes collected for Fiscal Year 2021-22 amounted to \$2,144,001 (as of July 1, 2022).

**B. OTHER REVENUE RECEIVED:**

Interest earned for Fiscal Year 2021-22 amounted to \$3,132.

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**C. TOTAL EXPENDITURES:**

The total amount expended in Fiscal Year 2021-22 was \$2,104,609.

**D. SUMMARY OF EXPENDITURES:**

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

**TABLE D**

<b>Components</b>	<b>Expenditures</b>	<b>Funding Source</b>
1. Facilities	\$0	Bond Proceeds
2. Services	\$0	
3. Bond Principal and Interest	\$1,948,125	Special Taxes
4. Administrative Costs	\$156,484	Special Taxes
<b>Total</b>	<b>\$2,104,609</b>	

**E. EXPENDITURES FOR FACILITIES:**

Table E identifies all project expenditures to date. There was \$0 in facility expenditures by the McClellan Park CFD for Fiscal Year 2021-22.

**TABLE E**

<b>Project</b>	<b>District Expenditure</b>	<b>Total Project Cost</b>	<b>Percent of Project Funded by District</b>	<b>Fiscal Year Funded/ Status</b>
Area F – Sewer Replacement Project <sup>4</sup>	\$2,224,117	\$11,851,555	100%	17-18
Area A – Sewer Replacement Project	\$5,691,945	\$5,691,945	100%	17-18
Area B/C - Sewer Replacement Project <sup>3</sup>	\$4,484,735	\$10,118,417	44.32%	17-18
<b>TOTAL FY 2017-18 EXPENDITURES</b>	<b>\$12,400,797</b>			
Area F – Sewer Replacement Project <sup>4</sup>	\$9,627,438	\$11,851,555	100%	11-12
<b>TOTAL FY 2011-12 EXPENDITURES</b>	<b>\$9,627,438</b>			
Roberts Ave./43 <sup>rd</sup> St & West Bailey Loop Drainage System	\$1,024,068	\$2,522,515	40.60%	08-09
<b>TOTAL FY 2008-09 EXPENDITURES</b>	<b>\$1,024,068</b>			

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<b>Project</b>	<b>District Expenditure</b>	<b>Total Project Cost</b>	<b>Percent of Project Funded by District</b>	<b>Fiscal Year Funded/ Status</b>
Area K-Lift Station	\$1,276,649	\$1,713,075	74.52%	07-08
Area K Civil Engineering Plans and Permits	\$147,460	\$173,483	85.00%	07-08
Sewer System Soil Report	\$42,290	\$49,753	85.00%	07-08
Area K Inspection Fees	\$42,500	\$94,365	45.04%	07-08
Area K Construction Management	\$345,950	\$483,333	71.58%	07-08
Area K Field Engineering Civil Engineer	\$414,109	\$487,187	85.00%	07-08
Contingency	\$791,239	N/A		07-08
15% Retention from "Element Payments" <sup>1</sup>	\$1,103,844	N/A		07-08
<b>TOTAL FY 2007-08 EXPENDITURES</b>	<b>\$4,164,041</b>			
Price Avenue Drainage System	\$240,000	\$387,710	61.90%	06-07
Price Street, James Way to E Street <sup>2</sup>	\$645,000	\$750,349	85.96%	06-07
<b>TOTAL FY 2006-07 EXPENDITURES</b>	<b>\$885,000</b>			
Sanitary Sewer Improvements - Area K <sup>1</sup>				
Phase 1 (K-1-1 to K-1-3)	\$798,004	\$1,166,664	68.40%	05-06
Phase 2 (K-2-1 to K-2-2)	\$532,002	\$777,776	68.40%	05-06
Phase 3 (K-3-1 to K-3-3)	\$798,004	\$1,166,664	68.40%	05-06
Phase 4 (K-4-1 to K-4-2)	\$532,002	\$777,776	68.40%	05-06
<b>TOTAL FY 2005-06 EXPENDITURES</b>	<b>\$2,660,012</b>			

1. Area K Sanitary Sewer Improvements are acquired as discrete elements, per the acquisition agreement, the maximum eligible reimbursement is 85 percent of the actual project cost or 85 percent of the maximum reimbursement amount identified in the agreement, whichever is less. The remaining 15 percent will be reimbursed to the Developer when the total facility is completed.
2. Roadway Improvements are roadway construction for Price Street between James Way to E Street.

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3. McClellan Qualified Investment funds were utilized to fund the remaining \$5,633,682 in McClellan Area B/C Sewer Improvements.
4. In 2017, an additional \$966,159 in McClellan Area F Sewer construction costs was approved. This raised the total project cost for McClellan Area F Sewer construction costs to \$11,851,555, \$9,627,438 funded in Fiscal Year 2011-12 and the remaining \$2,224,117 funded in Fiscal Year 2017-18.

**F. EXPENDITURES FOR SERVICES:**

There are no authorized services for the McClellan Park CFD.

**G. EXPENDITURES FOR ADMINISTRATIVE COSTS:**

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

**TABLE G**

<b>Administrative Components</b>	<b>Expenditures</b>
Administration	\$130,949
Accounting	\$8,558
Legal Services	\$0
Treasurer's Fiscal Agent Charges	\$1,879
System Development Services	\$15,098
<b>Total</b>	<b>\$156,484</b>

The administrative costs that are funded from the special tax and interest revenues include the costs of project management of facilities funded by the district, 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. Administrative expenditures for fiscal year 2021-22 reflect an increase from previous year due to costs of issuance.

**H. CERTIFICATION OF REPORT:**

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

**I. ADDITIONAL INFORMATION:**

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

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**a. Status of Development:**

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

**TABLE I**

<b>TIER</b>	<b>TAXABLE AREA</b>	<b>MAXIMUM TAX AVAILABLE</b>
TIER1	8,480,545 SF	\$2,196,635.18
TIER2	278,104 SF	\$109,381.76
TIER3	758,970 SF	\$106,278.59
TIER4	490 AC	\$1,035,192.19
<b>TOTAL</b>		<b>\$3,447,487.72</b>

Tier 1 property includes developed parcels with certified leased buildings and is taxed up to one hundred percent as needed to fund the district.

Tier 2 property includes developed parcels with certified un-leased buildings and is only taxed when one hundred percent of the special tax on Tier 1 is insufficient to meet the obligation of the district.

Tier 3 property includes developed parcels with lease space that is designated as "Transitional Use". "Transitional Use" means the use of a parcel that is not its "highest and best use" according to the land use authorized by the McClellan Final Reuse Plan. As an example, a transitional use parcel may be a parcel currently used for warehouse use that may, through underlying zoning designations, be re-used or redeveloped as office use at a future date. Tier 3 property is taxed when one hundred percent of the special taxes on Tier 1 and Tier 2 are insufficient to meet the obligations of the district.

Tier 4 property is undeveloped property and is only taxed when one hundred percent of the special taxes allowed on Tiers 1, 2, 3 properties are insufficient to meet the obligations of the district.

**b. Total Assessed Value:**

Reporting of the Assessed Value is helpful because it gives an indication of the stability of the District. It is also information that is required as part of the separate annual report submission to the California Debt and Investment Advisory Commission (CDIAC). The table below shows the total assessed value of the land and improvements for the property within the McClellan Park CFD:

<b>Year</b>	<b>Land</b>	<b>Improvements</b>	<b>Total</b>
2022*	\$125,628,764	\$399,813,171	\$525,441,935

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

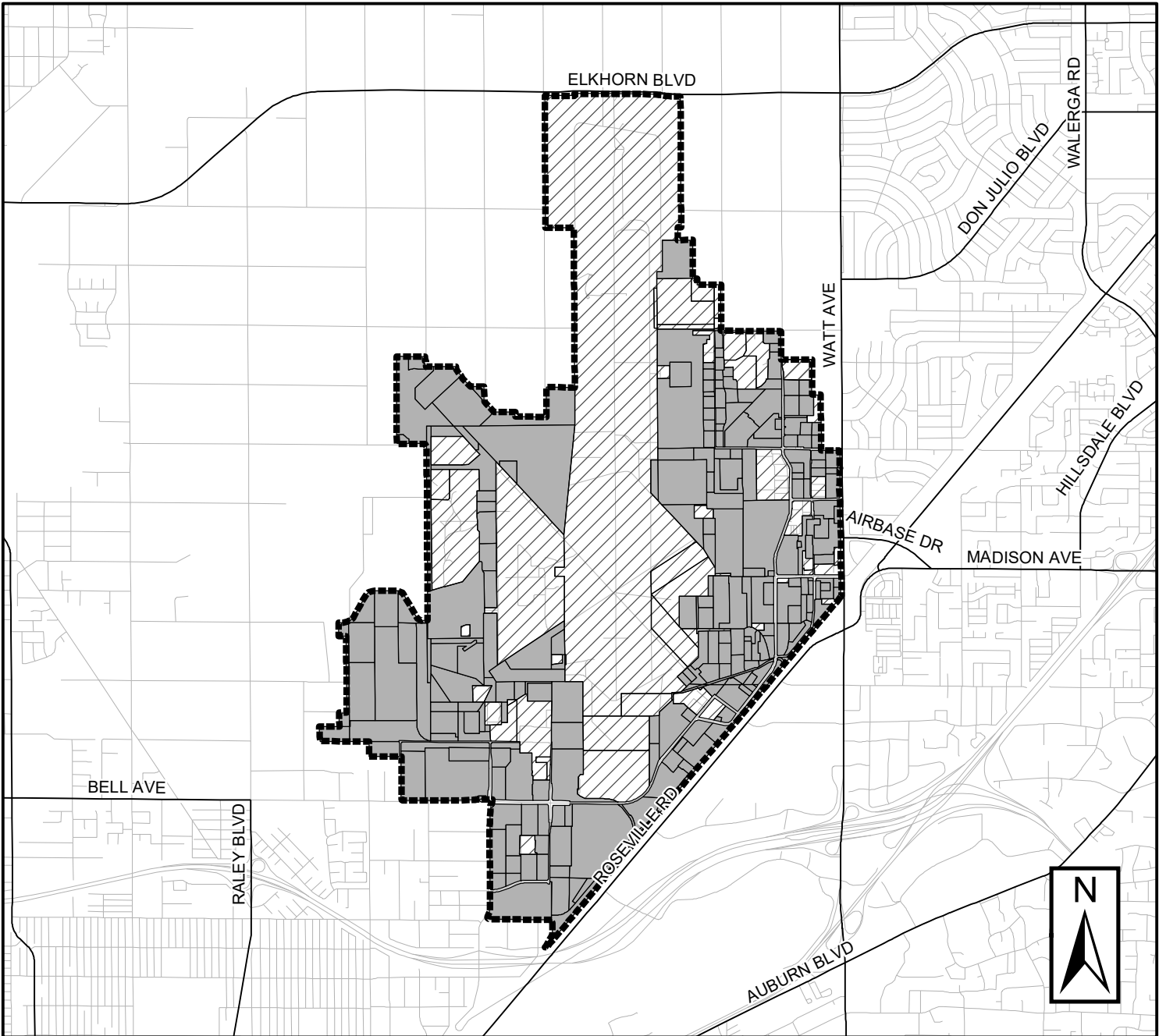
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**c. Financial Statement:**

The County's independent auditor will issue a debt covenant compliance report for this district after the issuance of the County's financial statements for Fiscal Year 2021-22.

# FIGURE A SACRAMENTO COUNTY McCLELLAN PARK COMMUNITY FACILITY DISTRICT NO. 2004-1 BOUNDARY & VICINITY MAP

10/14/2022 I:\Master\_Data\_Model\Community\_Facility\_Districts\McClellan Park CFD No. 2004-1\Master\_files\CFD\_Annual\_report\Figure\_A(B&W)-CFD\_2004-1\_(MCCLP)\_Annual\_CFD\_Rept\_Oct2022.mxd



### Legend

- McClellan SPA Boundary
- McClellan CFD 2004-1 Parcels
- Parcels Included in CFD
- Parcels Excluded from CFD

District: McClellan Park Community  
Facilities District 2004-1  
Supervisory District: 1 - Serna

