

**County of Sacramento
Community Facilities District No. 2004-2
(Landscape Maintenance)**

Government Code Section 53343.1 Annual Report

Fiscal Year Ending June 30, 2024

PREPARED BY:

County of Sacramento

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BACKGROUND:

In 2004, 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. 2004-2 (Landscape Maintenance) (Countywide LM CFD) for the purpose of financing landscape maintenance services for public landscape corridors within the district and associated administrative expenses:

Adopted Resolution No. 2004-0271 establishing the Countywide LM CFD and providing for the levy of a special tax to finance landscaping maintenance services (3/16/2004).

The services authorized for funding from the Countywide LM CFD special taxes are listed in Exhibit A to Resolution No. 2004-0271. 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 2023-24 amounted to \$408,184.

Special taxes that were delinquent for Fiscal Year 2023-24 amounted to \$1,442 (as of July 1, 2024).

Special taxes collected for Fiscal Year 2023-24 amounted to \$406,742 (as of July 1, 2024).

Previous year delinquent special taxes collected in Fiscal Year 2023-24 amounted to \$483 (as of July 1, 2024).

B. OTHER REVENUE RECEIVED:

Interest earned for Fiscal Year 2023-24 amounted to \$17,308.

C. TOTAL EXPENDITURES:

The total amount expended in Fiscal Year 2023-24 was \$359,858.

D. SUMMARY OF EXPENDITURES:

Table D below summarizes the Fiscal Year 2023-24 expenditures for the Countywide LM CFD:

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TABLE D

Components	Expenditures	Funding Source
1. Facilities	\$0	N/A
2. Services	\$328,150	Special Taxes
3. Bond Principal and Interest	\$0	N/A
4. Administrative Costs	\$31,708	Special Taxes
Total	\$359,858	

E. EXPENDITURES FOR FACILITIES:

There are no authorized facilities for the Countywide LM CFD.

F. EXPENDITURES FOR SERVICES:

The expenditures for authorized services for the Countywide LM CFD for Fiscal Year 2023-24 amounted to \$328,150.

G. EXPENDITURES FOR ADMINISTRATIVE COSTS:

Table G below provides the details of the Fiscal Year 2023-24 expenditures by the Countywide LM CFD for administrative costs:

TABLE G

Administrative Components	Expenditures
Administration	\$20,875
Accounting	\$20
Legal Services	\$0
Treasurer's Fiscal Agent Charges	\$2,210
System Development Services	\$6030
Taxes, Licensing, and Assessments	\$2,593
Total	\$31,708

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 10, 2024.

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I. ADDITIONAL INFORMATION:

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

a. Summary of Potential Maximum Tax:

A summary of the taxable land base in the Countywide LM CFD for Fiscal Year 2023-24 is shown on Table I below:

TABLE I		
Special Tax Area	Number of Parcels	Potential Maximum Annual Revenue
Zone 1		
Developed - NR	1	\$19,019.22
Developed - OT	2	\$2,739.24
Developed - SF	2,465	\$205,186.60
Undeveloped	2	\$771.91
Zone 2		
Developed - SF	1,227	\$306,443.25
Undeveloped	1	\$19,361.47
Zone 3		
Developed - SF	470	\$195,651.60
Zone 4		
Developed - SF	220	\$128,209.40
Undeveloped	1	\$44,011.31
Zone 5		
Developed - SF	87	\$72,431.85
Zone 6		
Developed - SF	34	\$36,797.86
Total	4,506	\$1,030,623.71

b. Status of Services:

Services are ongoing for the Countywide LM CFD.

c. Total Assessed Value:

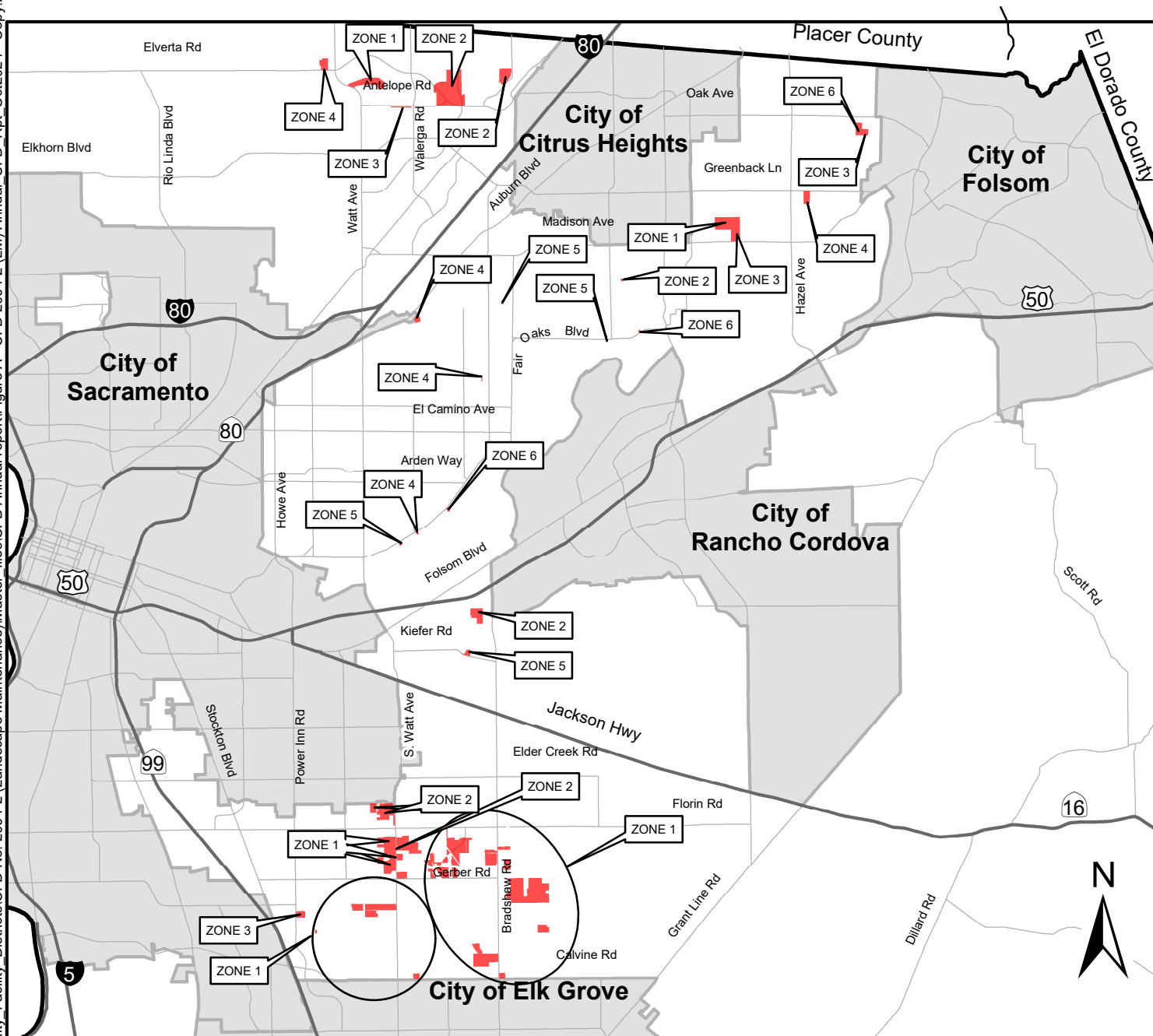
Reporting of the Assessed Value is helpful because it gives an indication of the stability of the District. The table below shows the total assessed value of the land and improvements for the property within the Countywide LM CFD:

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Year	Land	Improvements	Total
2024 *	\$663,669,493	\$1,459,630,596	\$2,123,300,089

* 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. 2004-2 (LANDSCAPE MAINTENANCE) BOUNDARY & VICINITY MAP



Legend

- CFD NO. 2004-2 (Landscape Maintenance)
- INCORPORATED CITIES

District: Sacramento County Community
Facilities District 2004-2
(Landscape Maintenance)

Supervisory District: 2 - Kennedy
3 - Desmond
4 - Frost
5 - Hume

