

**County of Sacramento  
Mather Landscape Maintenance  
Community Facilities District Area No. 1**

**Government Code Section 53343.1 Annual Report**

**Fiscal Year Ending June 30, 2024**

**PREPARED BY:**

**County of Sacramento**

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**BACKGROUND:**

In 2000, 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 Mather Landscape Maintenance Community Facilities District Area No. 1 (Mather LM CFD) for the purpose of financing landscape maintenance services and facilities for public landscape corridors within the district, and associated administrative expenses:

Adopted Resolution No. 2000-0069 establishing Mather LM CFD and providing for the levy of a Special Tax to finance the costs of certain services (1/18/2000).

The services and facilities authorized for funding from the Mather LM CFD special taxes are listed in Exhibit A to Resolution No. 2000-0069. 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 \$156,104.

Special taxes that were delinquent for Fiscal Year 2023-24 amounted to \$676 (as of July 1, 2024).

Special taxes collected for Fiscal Year 2023-24 amounted to \$155,429 (as of July 1, 2024).

Previous year delinquent special taxes collected in Fiscal Year 2023-24 amounted to \$116 (as of July 1, 2024).

**B. OTHER REVENUE RECEIVED:**

Interest earned for Fiscal Year 2023-24 amounted to \$29,073.

**C. TOTAL EXPENDITURES:**

The total amount expended in Fiscal Year 2023-24 was \$187,947.

**D. SUMMARY OF EXPENDITURES:**

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

TABLE D		
Components	Expenditures	Funding Source
1. Facilities	\$0	N/A
2. Services	\$156,352	Special Taxes
3. Bond Principal and Interest	\$0	N/A
4. Administrative Costs	\$31,595	Special Taxes
<b>Total</b>	<b>\$187,947</b>	

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**E. EXPENDITURES FOR FACILITIES:**

There were no expenditures for facilities in Fiscal Year 2023-24 by Mather LM CFD.

**F. EXPENDITURES FOR SERVICES:**

The authorized services for the Mather LM CFD for Fiscal Year 2023-24 amounted to: \$156,352

**G. EXPENDITURES FOR ADMINISTRATIVE COSTS:**

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

<b>TABLE G</b>	
<b>Administrative Components</b>	<b>Expenditures</b>
Administration	\$23,748
Accounting	\$0
Legal Services	\$0
Treasurer's Fiscal Agent Charges	\$0
System Development Services	\$7,097
Taxes, Licensing, and Collections	\$750
<b>Total</b>	<b>\$31,595</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.

**H. CERTIFICATION OF REPORT:**

This report was certified by the Board on December 10, 2024.

**I. ADDITIONAL INFORMATION:**

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

**a. Summary of Potential Maximum Tax:**

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

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**TABLE I**

<b>Special Tax Area</b>	<b>No. of Parcels</b>	<b>Potential Maximum Annual Revenue</b>
Developed Residential Property	1,271	\$228,449.54
Undeveloped Property	1	\$2,450.43
<b>Total</b>	<b>1,272</b>	<b>\$230,899.97</b>

**b. Status of Services and Facilities:****Services:**

Services are ongoing for the Mather LM CFD.

**Projects Remaining:**

None

**Projects Completed:**

Mather Bike Trail

**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 Mather LM CFD:



<b>Year</b>	<b>Land</b>	<b>Improvements</b>	<b>Total</b>
2024*	\$126,056,571	\$391,378,426	\$517,434,997

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

**FIGURE A**  
**SACRAMENTO COUNTY**  
**MATHER LANDSCAPE MAINTENANCE**  
**COMMUNITY FACILITIES DISTRICT AREA NO. 1**  
**BOUNDARY & VICINITY MAP**



**Legend**

-  MATHER LMD CFD No. 1-BOUNDARY
-  DISTRICT PARCELS

District: Mather Landscape Maintenance  
Community Facilities District No. 1

Supervisory District: 5 - Hume

