



City of Roseville

Non-Bonded Community Facilities Districts

Fiscal Year 2021/22
Senate Bill 165 Annual Report

27368 Via Industria
Suite 200

Temecula, CA 92590

T 951.587.3500 | 800.755.6864

F 951.587.3510 | 888.326.6864

Property Tax Information Line
T. 866.807.6864

www.willdan.com



City of Roseville
Non-Bonded Community Facilities Districts
Senate Bill 165 Annual Report
Fiscal Year 2021/22

INTRODUCTION

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that certain local special tax measures subject to voter approval provide specified accountability measures. Although not all of the non-bonded Mello Roos Districts (“Non-Bonded CFD” or “Services District”) formed by the City of Roseville (the “City”) are subject to the Act’s reporting requirements, information for all of the City’s Services CFDs is reported below.

Each Services District subject to the Act is required to state the specific purposes of the Special Tax, restrict the Special Tax revenues to be used only for those purposes, create an account into which the Special Tax revenues shall be deposited and prepare an annual report containing collection and expenditure information together with the status of the project.

Some of these requirements of the Act are fulfilled during the formation of each Services District while others are handled through annual reports. This annual report intends to comply with Section 50075.3 of the California Government Code by providing the following for each Services District:

- (a) The amount of funds collected and expended during the 12 months ended June 30, 2022.
- (b) The status of the project authorized to be funded by the Special Taxes.

A. STATED PURPOSE AND ACCOUNT RESTRICTIONS

The Act’s requirements of: i) a statement indicating the specific purposes of the Special Tax and ii) that the Special Tax revenues be applied to those purposes, were fulfilled through the formation documents of each Services CFD. Shortly thereafter, a Special Tax Fund was created for each district where the Special Tax revenues and other collections of each District are to be deposited and expenditures from each district’s Special Tax Fund are to be restricted to only the authorized services and costs of the respective Services District.

B. SPECIAL TAX FUND – COLLECTIONS AND EXPENDITURES

All revenues of the Services Districts are deposited into and maintained in one or more accounts within the Special Tax Fund of each respective Services District.

Total collections and expenditures through each Services District’s Special Tax Fund for the 12 months ended June 30, 2022 (“Fiscal Year 2021/22”) are listed below.

	Non-Bonded Services CFD	Total Collections	Total Expenditures
CFD 3, Municipal Services		\$5,731,846	\$5,778,796
CFD 4 Infill, Services District		\$187,137	\$158,767
Creekview CFD 2, Public Services		\$177,692	\$39,652
Crocker Ranch CFD 2, Services District		\$397,807	\$266,250
Fiddymont Ranch CFD 2, Public Services		\$1,766,563	\$1,440,128
Highland Reserve North CFD 2, Services District		\$579,178	\$553,516
HP Campus Oaks CFD 2, Public Services		\$76,254	\$45,220
Longmeadow CFD 2, Services District		\$157,586	\$122,387
North Roseville CFD 2, Services District		\$478,639	\$370,336
Sierra Vista CFD 2, Public Services		\$210,065	\$230,882
Stone Point CFD 2, Services District		\$105,642	\$85,377
Stone Point CFD 4, Services District		\$88,792	\$68,142
Stoneridge CFD 1, Services District		\$742,337	\$698,749
Stoneridge Parcel 1 CFD 2, Services District		\$55,219	\$29,912
Westbrook CFD 2, Public Services		\$496,370	\$384,607
Westpark CFD 2 SD, Public Services		\$1,717,087	\$1,390,528
Woodcreek East CFD 2, Services District		\$224,650	\$170,469
Woodcreek West CFD 2, Services District		\$444,098	\$527,097

Each year, the Special Tax fund of each district is analyzed to determine if any surplus funds exist. Surplus district funds, when available, are then applied against the budgeted annual costs of each such district, which would result in a reduction in the amount levied to the property owners than would have otherwise been charged.

C. STATUS OF PROJECTS

The status of the project of each Services District is ongoing.

The revenues generated by each District are to fund the authorized costs of each respective District. The Projects of each Services CFD are specific to each and may include costs to maintain and/or replace certain public improvements and/or municipal services and administration costs; such funding shall continue on an annual basis into perpetuity.