



City of Plymouth

**Community Facilities District No. 2016-1
(Zinfandel Services District)**

Fiscal Year 2016/17 Annual Report

October 2016

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DISTRICT ANALYSIS

DISTRICT

Community Facilities District No. 2016-1 (Zinfandel Services District) (the "CFD") was established in 2016 to finance:

Operations and Maintenance – Includes the costs of providing funding for the following services and all related administrative costs, expenses and reserves for replacement of equipment and facilities:

- Facilities Maintenance – Ongoing maintenance and operation of public roads and streets, bike lanes, parking bays, bridges/culverts, traffic signs, striping and legends, street lights' frontage improvements such as curbs, gutters, paths, street signs; landscaping; drainage facilities including ditches; public trails' boundary fencing as required; neighborhood parks and open space.

Public Safety – Includes the costs of providing funding for the following services and all related administrative costs, expenses and reserves for replacement of equipment and facilities:

- Law Enforcement – Public protection and equipment, land and buildings, cost of personnel and professional contract services and services related thereto.
- Fire Services – Suppression and prevention, rescue services and equipment, land and buildings, cost of personnel and professional contract services and services related thereto.

The special tax shall be levied in perpetuity, beginning with the 2016/17 fiscal year.

On each July 1, commencing on July 1, 2016, the Maximum Special Tax Rates for Operations and Maintenance and Public Safety shall be increased based on the 12-month change in the May consumer price index (CPI-U, West region, unadjusted) published by the Bureau of Labor Statistics.

LEVY

The CFD's 2016/17 annual special tax levy was \$271.10 and consisted of 5 parcels. The 2016/17 annual special tax levy represents a 1.498% CPI-U increase from the fiscal year 2015/16 annual special tax base rate of \$53.43.

Pursuant to the CFD's Rate and Method of Apportionment (RMA), NBS levied all taxable parcels at 100% of their respective maximum annual special tax for 2016/17.

ADDITIONAL REPORTING

Since the CFD formation was completed in June 2016, there is no fund analysis included in the report. Fund analysis, including the reporting required by Senate Bill 165 will be included in the annual report prepared for the 2017/18 fiscal year.

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SPECIAL TAX SPREAD

2016/17 Levy

All taxable parcels within the CFD were levied at 100% of their respective Maximum Special Tax for fiscal year 2016/17. The details of the Special Tax are as follows:

2016/17 Levy – Operations and Maintenance

Property Type	Parcel Count	Total Amount Levied	Maximum Special Tax	Percentage of Maximum
Residential Property	0	0.00	0.00	N/A
Final Map Property	0	0.00	0.00	N/A
Undeveloped Property	6	0.00	0.00	N/A
Open Space Property	0	0.00	0.00	N/A
Totals	0	\$0.00	\$0.00	

2016/17 Levy – Public Safety

Property Type	Parcel Count	Total Amount Levied	Maximum Special Tax	Percentage of Maximum
Residential Property	0	0.00	0.00	N/A
Final Map Property	0	0.00	0.00	N/A
Undeveloped Property	5	271.10	271.10	100%
Open Space Property	0	0.00	0.00	N/A
Exempt	1	0.00	0.00	N/A
Totals	6	\$271.10	\$271.10	

2016/17 SPECIAL TAX ROLL

The following pages show the 2016/17 Special Tax Roll for the CFD.

City of Plymouth
Community Facilities District No. 2016-1
Zinfandel Services District
Fiscal Year 2016/17 Special Tax Roll

Assessor's Parcel Number	Status	Property Type	Public Safety Special Tax	Operations and Maintenance Special Tax	Most Recent Billing Amount
008-020-024-000	Undeveloped	Exempt	\$0.00	\$0.00	\$0.00
008-020-031-000	Undeveloped	Non-Exempt	\$54.22	\$0.00	\$54.22
008-060-004-000	Undeveloped	Non-Exempt	\$54.22	\$0.00	\$54.22
008-060-015-000	Undeveloped	Non-Exempt	\$54.22	\$0.00	\$54.22
008-060-038-000	Undeveloped	Non-Exempt	\$54.22	\$0.00	\$54.22
008-100-031-000	Undeveloped	Non-Exempt	\$54.22	\$0.00	\$54.22
Totals: 6			\$271.10	\$0.00	\$271.10