

CITY OF PLYMOUTH

Community Facilities District No. 2016-1

(Zinfandel Services District)

Fiscal Year 2017/18 Annual Report

October 2017

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1. DISTRICT ANALYSIS

1.1 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 Rate – Operations and Maintenance as well as 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.

1.2 Levy

The CFD’s 2017/18 annual special tax levy was \$11,594.26 and consisted of 19 taxable parcels. The 2017/18 annual special tax levy represents a 2.620% CPI-U increase from the Fiscal Year 2016/17 annual special tax.

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 2017/18.

1.3 Delinquency Management

There are no delinquencies to report for Fiscal Year 2016/17.

1.4 Special Issues

There are no special issues to report for Fiscal Year 2017/18.

2. SPECIAL TAX SPREAD

2.1 2017/18 Levy

All taxable parcels within the CFD were levied at 100% of their respective Maximum Special Tax rate for Fiscal Year 2017/18. The details of the Special Tax are as follows:

2.1.1 Operations and Maintenance Special Tax Rate

Property Type	Parcel Count	2017/18 Maximum Rate	Total Maximum Special Tax	2017/18 Actual Rate	Total Actual Special Tax	Percentage of Maximum
Residential Property	5	\$1,071.00	\$5,355.00	\$1,071.00	\$5,355.00	100%
Final Map Property	10	267.74	2,677.40	267.74	2,677.40	100%
Undeveloped Property	4	0.00	0.00	0.00	0.00	N/A
Open Space Property	1	0.00	0.00	0.00	0.00	N/A
Non-Taxable	2	0.00	0.00	0.00	0.00	N/A
Totals	22		\$8,032.40		\$8,032.40	100%

2.1.2 Public Safety Special Tax Rate

Property Type	Parcel Count	2017/18 Maximum Rate	Total Maximum Special Tax	2017/18 Actual Rate	Total Actual Special Tax	Percentage of Maximum
Residential Property	5	\$556.59	\$2,782.95	\$556.59	\$2,782.95	100%
Final Map Property	10	55.65	556.50	55.65	556.50	100%
Undeveloped Property	4	55.65	222.60	55.65	222.60	100%
Open Space Property	1	0.00	0.00	0.00	0.00	N/A
Non-Taxable	2	0.00	0.00	0.00	0.00	N/A
Totals	22		\$3,562.05		\$3,562.05	100%

3. SENATE BILL 165

3.1 Statement of Purpose

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, requires that the proceeds of the special tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act applies to local bond measures adopted on or after January 1, 2001 in accordance with Section 50075.1 and Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This report intends to comply with Section 50075.3 and Section 53411 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410.”

The requirements of the Act apply to the following District:

District	Collected Amount (1)	Expended Amount	6/30/2017 Balance	Project Status
CFD 2016-1	\$11,865.36	\$11,865.36	\$0.00	Ongoing

(1) Represents amount levied since formation of the District

4. RATE AND METHOD OF APPORTIONMENT

The following pages show the Rate and Method of Apportionment.

CITY OF PLYMOUTH

**COMMUNITY FACILITIES DISTRICT NO. 2016-1
(ZINFANDEL SERVICES DISTRICT)**

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

**CITY OF PLYMOUTH
COMMUNITY FACILITIES DISTRICT NO. 2016-1
(ZINFANDEL SERVICES DISTRICT)**

A Special Tax shall be levied and collected in City of Plymouth Community Facilities District No. 2016-1 (Zinfandel Services District) (the "CFD") each Fiscal Year, in an amount determined by the application of the procedures described below. All of the real property in the CFD, unless exempted by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

I. DEFINITIONS

The terms used herein shall have the following meanings:

"Acreage" or "Acre" means that acreage shown on the Assessor's Parcel Map or in the Assessor's Data for each Assessor's Parcel. In the event that the Assessor's Parcel Map or Assessor's Data shows no acreage, the Acreage for any Assessor's Parcel shall be determined by the CFD Administrator based upon the applicable condominium plan, final map or parcel map.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Act of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of the CFD: the costs of computing the Annual Special Tax Requirement – Operations and Maintenance, the Annual Special Tax Requirement – Public Safety, the annual Special Tax – Operations and Maintenance the Annual Special Tax – Public Safety, and of preparing the Annual Special Tax – Operations and Maintenance and Annual Special Tax – Public Safety collection schedules; the costs of collecting the Special Taxes – Operations and Maintenance and the Special Taxes – Public Safety; the costs of the City or designee in complying with the disclosure requirements of applicable federal and state securities laws and the California Government Code (including the Act), including public inquiries regarding the Special Taxes – Operations and Maintenance and the Special Taxes – Public Safety; the costs of the City or designee related to an appeal of the Special Tax – Operations and Maintenance and the Special Tax – Public Safety; the costs of commencing and pursuing to completion any foreclosure action arising from delinquent Special Taxes – Operations and Maintenance and Special Taxes – Public Safety in the CFD; the costs of the City (including its legal counsel) related to the administration of any letter of credit or other security provided for the payment of Special Taxes – Operations and Maintenance and Special Taxes – Public Safety, and any fees or expenses related to any such letters of credit. Administrative Expenses shall also include amounts advanced by the City for any administrative purposes of the CFD and an allocable share of the salaries and an allocable portion of City overhead costs relating to the foregoing.

"Annual Services Costs – Operations and Maintenance" means the amounts required to fund operations and maintenance services listed on Attachment A.

"Annual Services Costs – Public Safety" means the amounts required to fund public safety services listed on Attachment A.

"Annual Special Tax Requirement – Operations and Maintenance" means (A) that amount with respect to the CFD determined by the City Council or designee as required in any Fiscal Year to pay: (1) the Administrative Expenses, (2) the Annual Services Costs – Operations and Maintenance, (3) any amount required to replenish any reserve fund established in connection with the CFD, (4) reasonably anticipated delinquent Special Taxes – Operations and Maintenance based on the delinquency rate for Special Taxes – Operations and Maintenance levied in the previous Fiscal Year, and (B) less available funds.

"Annual Special Tax Requirement – Public Safety" means (A) that amount with respect to the CFD determined by the City Council or designee as required in any Fiscal Year to pay: (1) the Annual Services Costs – Public Safety, (2) any amount required to replenish any reserve fund established in connection with the CFD, (3) reasonably anticipated delinquent Special Taxes – Public Safety based on the delinquency rate for Special Taxes – Public Safety levied in the previous Fiscal Year, and (B) less available funds.

"Assessor" means the assessor of the County.

**CITY OF PLYMOUTH
COMMUNITY FACILITIES DISTRICT NO. 2016-1
(ZINFANDEL SERVICES DISTRICT)**

“Assessor’s Data” means Acreage or other Assessor’s Parcel information contained in the records of the County Assessor.

“Assessor’s Parcel” means a lot or parcel shown in an Assessor’s Parcel Map with an assigned Assessor’s parcel number.

“Assessor’s Parcel Map” means an official map of the Assessor designating parcels by Assessor’s Parcel number.

“City” means the City of Plymouth in Amador County, California.

“City Council” means the City Council of the City, acting as the legislative body of the CFD.

“County” means the County of Amador, California.

“CFD” means the City of Plymouth Community Facilities District No. 2016-1 (Zinfandel Services District).

“CFD Administrator” means an official of the City, or designee or agent or consultant, responsible for determining the Annual Special Tax Requirement and providing for the levy and collection of Special Taxes each Fiscal Year.

“Developed Property” means, for each Fiscal Year, all Taxable Property, for which a building permit was issued prior to the June 1 preceding the Fiscal Year for which the Special Taxes are being levied.

“Exempt Property” means all property located within the boundaries of the CFD that is exempt from the Special Tax pursuant to Section V below.

“Final Map” means a final map, or portion thereof, approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.) that creates individual lots for which building permits may be issued. The term “Final Map” shall not include any parcel map or subdivision map or portion thereof that does not create individual lots for which a building permit may be issued, including parcels that are designated as a remainder parcel for future subdivision.

“Final Map Property” means all Lots created by approval by the City Council of a Final Map prior to the June 1 preceding the Fiscal Year for which the Special Taxes are being levied.

“Fiscal Year” means the period from July 1 of any calendar year through June 30 of the following calendar year.

“Lot” means an Assessor’s Parcel of Residential Property created by the recordation of a Final Map.

“Maximum Special Tax Rate – Operations and Maintenance” means the maximum Special Tax – Operations and Maintenance authorized for levy in any Fiscal Year that may apply to Taxable Property as described in Section III.

“Maximum Special Tax Rate – Public Safety” means the maximum Special Tax – Public Safety authorized for levy in any Fiscal Year that may apply to Taxable Property as described in Section III.

“Open Space Property” means all Assessor’s Parcels which are essentially unimproved and dedicated to an open space use which is not intended to become Developed Property.

“Proportionately” means that the ratio of the actual Special Tax levied in any Fiscal Year to the Maximum Special Tax Rate authorized to be levied in that Fiscal Year is equal for all Assessor’s Parcels.

**CITY OF PLYMOUTH
COMMUNITY FACILITIES DISTRICT NO. 2016-1
(ZINFANDEL SERVICES DISTRICT)**

“Public Property” means property within the boundaries of the CFD owned by, irrevocably offered or dedicated to, or for which an easement for purposes of public or private road right-of-way has been granted to the federal government, the State of California, the County, the City, or any local government or other public agency.

“Residential Property” means all Lots of Developed Property for which a building permit has been issued for purposes of a single residential structure on a single parcel where the dwelling unit does not share a common wall with another unit.

“Special Tax – Operations and Maintenance” means the amount levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Annual Special Tax Requirement – Operations and Maintenance.

“Special Tax – Public Safety” means the amount levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Annual Special Tax Requirement – Public Safety.

“Special Taxes” means the Special Tax – Operations and Maintenance and Special Tax – Public Safety collectively.

“Taxable Property” means all property located within the boundaries of the CFD that is not exempt from the Special Tax pursuant to Section V below.

“Undeveloped Property” means all Assessor’s Parcels for which a Final Map has not been approved by the City Council prior to the June 1 preceding the Fiscal Year for which the Special Taxes are being levied.

II. DETERMINATION OF TAXABLE PARCELS

On July 1 of each Fiscal Year, the CFD Administrator shall determine the valid Assessor’s Parcel Numbers for the current Fiscal Year for all property within the CFD. If any Parcel numbers are no longer valid from the previous Fiscal Year, the CFD Administrator shall determine the new Parcel number or numbers that are in effect for the current Fiscal Year. To the extent a Parcel is, or Parcels are, subdivided, consolidated or otherwise reconfigured, the Special Tax rates shall be assigned to the new Assessor’s Parcels pursuant to Section III.

III. ANNUAL SPECIAL TAX - METHOD OF APPORTIONMENT

All property shall be subject to Special Tax – Operations and Maintenance and Special Tax – Public Safety as follows, except as provided in Section V.

The Special Tax – Operations and Maintenance and Special Tax – Public Safety shall be levied each Fiscal Year by the CFD Administrator. The Annual Special Tax Requirement – Operations and Maintenance and Annual Special Tax – Public Safety shall be apportioned to each parcel within the CFD by the method shown below.

A. Special Tax – Operations and Maintenance

- First. Determine the Annual Special Tax Requirement – Operations and Maintenance.
- Second. Levy the Special Tax – Operations and Maintenance on each Parcel of Taxable Property Proportionately, up to the Maximum Special Tax Rate – Operations and Maintenance described in Table 1, to satisfy the Annual Special Tax Requirement – Operations and Maintenance.

TABLE 1

**CITY OF PLYMOUTH
COMMUNITY FACILITIES DISTRICT NO. 2016-1
(ZINFANDEL SERVICES DISTRICT)**

2015/16 MAXIMUM SPECIAL TAX RATES – OPERATIONS AND MAINTENANCE

<u>Property Type</u>	<u>Rate</u>	<u>Per</u>
Residential Property	\$1,028.26	Lot
Final Map Property	257.06	Lot
Undeveloped Property	0.00	Assessor's Parcel
Open Space Property	0.00	Assessor's Parcel

The above rates shown in Table 1 are effective for the 2015/16 Fiscal Year. On each July 1, commencing on July 1, 2016, the Maximum Special Tax Rate – Operations and Maintenance 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. In the event that the percentage change in the annualized CPI is negative, the Maximum Special Tax Rate – Public Safety shall not be decreased, but shall remain at the amount as computed for the previous Fiscal Year.

B. Special Tax – Public Safety

- Third. Determine the Annual Special Tax Requirement – Public Safety.
- Fourth. Levy the Special Tax – Public Safety on each Parcel of Taxable Property Proportionately, up to the Maximum Special Tax Rate – Public Safety described in Table 2, to satisfy the Annual Special Tax Requirement – Public Safety.

**TABLE 2
2015/16 MAXIMUM SPECIAL TAX RATES – PUBLIC SAFETY**

<u>Property Type</u>	<u>Rate</u>	<u>Per</u>
Residential Property	\$534.38	Lot
Final Map Property	53.43	Lot
Undeveloped Property	53.43	Assessor's Parcel
Open Space Property	0.00	Assessor's Parcel

The above rates shown in Table 1 are effective for the 2015/16 Fiscal Year. On each July 1, commencing on July 1, 2016, the Maximum Special Tax Rate – 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. In the event that the percentage change in the annualized CPI is negative, the Maximum Special Tax Rate – Public Safety shall not be decreased, but shall remain at the amount as computed for the previous Fiscal Year.

IV. FORMULA FOR PREPAYMENT OF SPECIAL TAXES

The Special Taxes may not be prepaid.

V. EXEMPTIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Taxes shall be levied on Open Space Property, roadways, or Public Property, except that any Public Property acquired for non-public use development shall be subject to the Special Taxes.

**CITY OF PLYMOUTH
COMMUNITY FACILITIES DISTRICT NO. 2016-1
(ZINFANDEL SERVICES DISTRICT)**

VI. INTERPRETATION OF RATE AND METHOD OF APPORTIONMENT

The City Council reserves the right to make minor administrative and technical changes to this document that do not materially affect the rate and method of apportioning the Maximum Special Tax Rate – Operations and Maintenance and Maximum Special Tax Rate – Public Safety. In addition, the interpretation and application of any section of this document shall be at the City Council's discretion.

VII. MANNER AND DURATION OF SPECIAL TAXES

The Special Taxes shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided that the City may directly bill the Special Taxes, may collect the Special Taxes at a different time or in a different manner if needed to meet the financial obligations of the CFD, and may collect delinquent Special Taxes through foreclosure or other available methods.

The Special Taxes shall continue to be levied and collected within the CFD to fund the Annual Special Tax Requirement – Operations and Maintenance and the Annual Special Tax Requirement – Public Safety in perpetuity, beginning with the 2016/17 Fiscal Year.

**CITY OF PLYMOUTH
COMMUNITY FACILITIES DISTRICT NO. 2016-1
(ZINFANDEL SERVICES DISTRICT)**

ATTACHMENT A

The “Annual Services Costs – Operations and Maintenance” include 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 signals, 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.

The “Annual Services Costs – Public Safety” include the costs of providing funding for the following services and all related administrative costs, expenses and reserves for replacement of equipment and facilities:

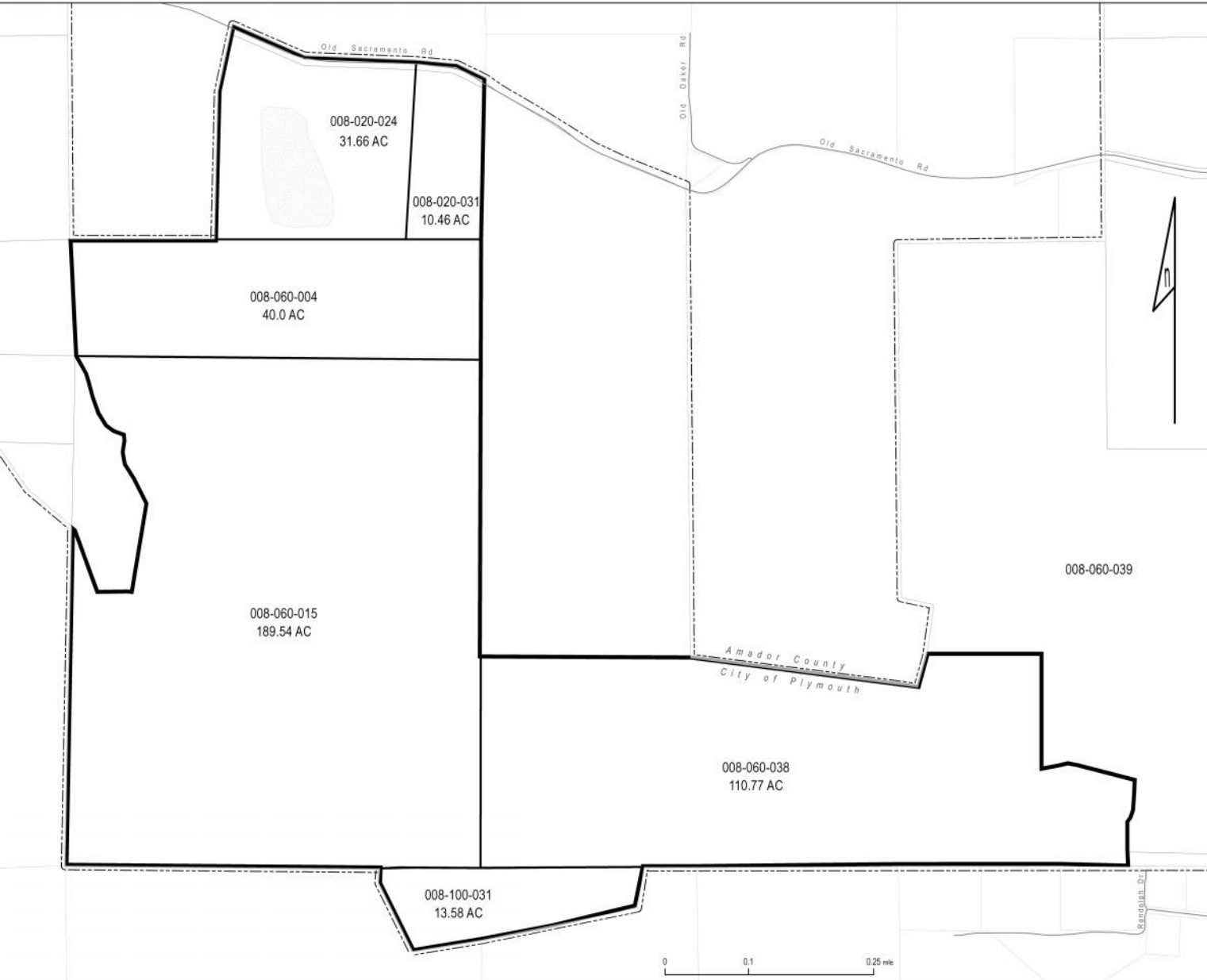
Law Enforcement – Public protection and equipment, land and buildings, cost of personnel and professional contract services and services related thereto.

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

5. BOUNDARY MAP

The following pages show the boundaries of the CFD, including all annexations.

**MAP OF PROPOSED BOUNDARIES OF
CITY OF PLYMOUTH
COMMUNITY FACILITIES DISTRICT NO. 2016-1
(ZINFANDEL SERVICES DISTRICT)
CITY OF PLYMOUTH
COUNTY OF AMADOR
STATE OF CALIFORNIA**



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF PLYMOUTH THIS _____ DAY OF _____, 20__.

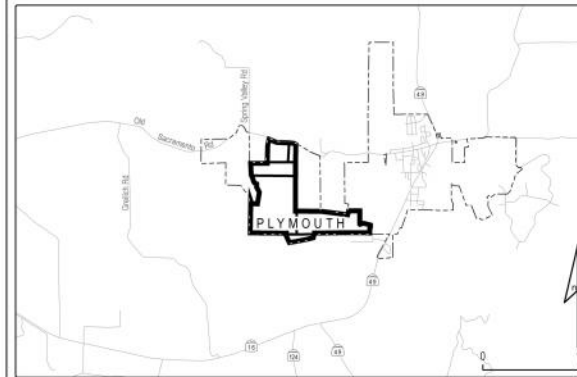
CITY CLERK
CITY OF PLYMOUTH
AMADOR COUNTY, CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF CITY OF PLYMOUTH COMMUNITY FACILITIES DISTRICT NO. 2016-1 (ZINFANDEL SERVICES DISTRICT), CITY OF PLYMOUTH, COUNTY OF AMADOR, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF PLYMOUTH, AT A MEETING THEREOF, HELD ON THE _____ DAY OF _____, 20__, BY ITS RESOLUTION NO. _____.

CITY CLERK
CITY OF PLYMOUTH
AMADOR COUNTY, CALIFORNIA

FILED THIS _____ DAY OF _____, 20__, AT THE HOUR OF _____ O'CLOCK __M, IN BOOK _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE _____ IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF AMADOR, STATE OF CALIFORNIA.

COUNTY RECORDER
COUNTY OF AMADOR, CALIFORNIA



- District Boundary
- District Parcel
- Other Area Parcels
- City Boundary

Data Source
Amador County GIS

Projection
NAD 1983 StatePlane California II FIPS 0402 F

Geographic Coordinate System
GCS North American 1983



6. FISCAL YEAR 2017/18 SPECIAL TAX ROLL

The following pages show the Final Billing Detail Report for Fiscal Year 2017/18 for the CFD.

City of Plymouth
Community Facilities District No. 2016-1
Zinfandel Services District
Fiscal Year 2017/18 Special Tax Roll

Assessor's Parcel Number(1)	Status	Property Type	Public Safety Special Tax	Operations and Maintenance Special Tax	Adj. Rounding	Most Recent Billing Amount
008-020-031-000	Undeveloped	Undeveloped	\$55.65	\$0.00	(\$0.01)	\$55.64
008-060-004-000	Undeveloped	Undeveloped	55.65	0.00	(0.01)	55.64
008-060-015-000	Undeveloped	Undeveloped	55.65	0.00	(0.01)	55.64
008-100-031-000	Undeveloped	Undeveloped	55.65	0.00	(0.01)	55.64
008-460-001-000	Developed	Residential	556.59	1,071.00	(0.01)	1,627.58
008-460-002-000	Undeveloped	Final Mapped	55.65	267.74	(0.01)	323.38
008-460-003-000	Developed	Residential	556.59	1,071.00	(0.01)	1,627.58
008-460-004-000	Undeveloped	Final Mapped	55.65	267.74	(0.01)	323.38
008-460-005-000	Undeveloped	Final Mapped	55.65	267.74	(0.01)	323.38
008-460-006-000	Undeveloped	Final Mapped	55.65	267.74	(0.01)	323.38
008-460-007-000	Undeveloped	Final Mapped	55.65	267.74	(0.01)	323.38
008-460-008-000	Undeveloped	Final Mapped	55.65	267.74	(0.01)	323.38
008-460-009-000	Undeveloped	Final Mapped	55.65	267.74	(0.01)	323.38
008-460-010-000	Developed	Residential	556.59	1,071.00	(0.01)	1,627.58
008-460-011-000	Undeveloped	Final Mapped	55.65	267.74	(0.01)	323.38
008-460-012-000	Developed	Residential	556.59	1,071.00	(0.01)	1,627.58
008-460-013-000	Developed	Residential	556.59	1,071.00	(0.01)	1,627.58
008-460-014-000	Undeveloped	Final Mapped	55.65	267.74	(0.01)	323.38
008-460-015-000	Undeveloped	Final Mapped	55.65	267.74	(0.01)	323.38
Totals: 19 Accounts			\$3,562.05	\$8,032.40	(\$0.19)	\$11,594.26

(1) Does not include open space or non-taxable parcels.