



# City of Lincoln

## Community Facilities District No. 2004-2

(Auburn Ravine Improvement / McBean Park Open Space /  
Rodeo Grounds Open Space Preserve Maintenance District)

### Fiscal Year 2022-23

## Annual Report

---

January 24, 2023

Prepared by

**FRANCISCO  
AND ASSOCIATES**

Where Innovative Strategies  
Fund Tomorrow's Communities

## TABLE OF CONTENTS

	<u>Page No.</u>
Section I – Introduction.....	1
Section II – Cost Estimate .....	3
Section III – Calculation of Special Tax Levy.....	4
Appendix A - List of Authorized Services.....	A-1
Appendix B - Rate and Method of Apportionment of Special Tax.....	B-1
Appendix C - Boundary Map .....	C-1
Appendix D - FY 2022-23 Final Special Tax Roll.....	D-1
Appendix E – FY 2021-22 AB 2109 State Controller Parcel Tax Report .....	E-1
Appendix F – FY 2021-22 Revenue and Expenditure Report.....	F-1

## **SECTION I**

### **INTRODUCTION**

A Resolution of Formation to form the City of Lincoln Community Facilities District No. 2004-2 (Auburn Ravine Improvement / McBean Park Open Space / Rodeo Grounds Open Space Preserve Maintenance District) (the “CFD”) was approved on September 14, 2004, by the City Council (the “City Council”) of the City of Lincoln (the “City”). The CFD was created to provide a financing mechanism to fund the annual cost to mitigate storm water runoff which service parcels within the CFD.

The special tax can only be used for the operation, maintenance and servicing of authorized Services. See Appendix “A” for a more detailed description of the services provided.

This report provides a detailed description of the process used to calculate the FY 2022-23 special tax levy for the CFD. The special taxes are calculated according to the “Rate and Method of Apportionment of Special Tax” (RMA) (see Appendix “B”) as adopted by the City Council in the Resolution forming the CFD. In addition, this report includes the FY 2021-22 AB 2109 State Controller’s Parcel Tax Report (see Appendix “E”), and a FY 2021-22 revenue and expenditure report that complies with the requirements of the special tax accountability act (see Appendix “F”).

### **BOUNDARIES OF THE CFD**

The CFD consists of 223 residential units. See Appendix “C” for a map showing the boundaries of the CFD. Parcels designated for a public use or used exclusively by a homeowner’s association are considered tax-exempt.

### **SERVICES FINANCED BY THE CFD**

The full and complete list of authorized services can be found in Appendix “B”. The following is a summary of the items funded by the CFD:

- 1) Operation and maintenance costs of facilities constructed for the benefit of the property within the CFD to mitigate storm water runoff that occurs within Auburn Ravine, including but not limited to, all costs associated with the repairs direct and third-party management, regulatory compliance, scheduled maintenance and repair resulting from anticipated operations as well as maintenance and repairs resulting from acts of God, theft or vandalism. Additional services are as follows:
  - Replacement of capital improvement items
  - Review of construction activities in and adjacent to preserve areas
  - Assuring gates, fencing and signage at the areas are maintained
  - Coordinating trash removal from areas

- Coordinating vegetation management, including thatch and non-active (exotic pest) plant management
  - Coordination of biological inspections of the preserve areas by a qualified biologist as necessary
  - Maintaining a log of areas.
- 2) Administrative expenses of the City in carrying out its duties with respect to the CFD (including the levy and collection of the special taxes) including fees and expenses of its counsel, an allocable share of the salaries of City general administration overhead related thereto, and all other costs and expenses of the City incurred in connection with the discharge of its duties in any way related to the administration of the CFD.

## SECTION II

### COST ESTIMATE

The annual costs for the CFD are those expenditures that must be funded in FY 2022-23. The annual costs are composed of 1) authorized services and 2) administrative expenses.

CITY OF LINCOLN CFD NO. 2004-2 (Auburn Ravine Improvement / McBean Park Open Space / Rodeo Grounds Open Space Preserve Maintenance District) PROPOSED INCOME AND EXPENSE	
	Estimated Budget FY 2022-23
<b>REVENUES</b>	
Beginning Balance - July 1, 2022	\$169,184
Special Taxes Placed on Property Tax Roll	\$44,228
<b>TOTAL REVENUES</b>	<b>\$213,412</b>
<b>DIRECT COSTS</b>	
Maintenance Services, Monitoring, and Supplies	\$43,254
Miscellaneous Repairs	\$1,068
County Fees	\$442
Administration and Annual Reporting	\$1,821
<b>TOTAL COSTS</b>	<b>\$46,584</b>
<b>FUND BALANCE INFORMATION<sup>1</sup></b>	
<b>Ending Balance - Projected June 30, 2023</b>	<b>\$166,827</b>

<sup>1</sup> Fund Balance is used for an operating reserve and to accumulate for the replacement of the authorized improvements.

### SECTION III

#### CALCULATION OF SPECIAL TAX LEVY

##### CLASSIFICATION OF PARCELS

For each fiscal year, each parcel of land within the CFD is classified as Taxable or Tax-Exempt. The Taxable Properties are further assigned a number of Dwelling Units and/or Commercial Acres based on the Parcel Category for each. The parcel classifications for FY 2022-23 are summarized below.

Land Use	No. of Parcels	Acreage
Developed Single Family Residential	223	N/A

##### ASSIGNMENT OF MAXIMUM ANNUAL SPECIAL TAX

The maximum annual special tax rates increase each fiscal year by the change from the previous year in the June Consumer Price Index (CPI), San Francisco-Oakland-San Jose index published by the US Department of State, Bureau of Labor Statistics. The estimated CPI increase over the FY 2021-22 maximum special tax rates is 6.80%. The following table shows the estimated FY 2022-23 maximum special tax rates for each development. The actual CPI increase will be applied to the rates prior to submitting the FY 2022-23 taxes to the County for placement on the property tax roll.

Land Use	Maximum FY 2022-23 Tax Rate
Developed Single Family Residential	\$198.33 per unit

##### CURRENT ANNUAL CFD REVENUE

The annual CFD revenue is the sum of the applied annual special taxes for all taxable parcels in the CFD. Based on the classification above, the annual CFD revenue for FY 2022-23 is as follows:

Classification	FY 2022-23 Applied Special Tax	No. of Parcels	FY 2022-23 CFD Revenue (1)
Single Family Residential	\$198.33 per unit	223	\$44,227.59

(1) The Placer County Auditor-Controller requires that amounts submitted for placement on the property tax roll be in even pennies, therefore the amounts placed on the property tax roll may differ slightly from the revenue showed in the table.

If the maximum annual CFD revenue is greater than the annual costs, the special tax can be reduced proportionately against the taxable parcels until the special tax levy is equal to an amount sufficient to cover the annual costs.

**APPENDIX A**  
**LIST OF AUTHORIZED SERVICES**

## **EXHIBIT A**

### **City of Lincoln Community Facilities District No. 2004-2**

**(Auburn Ravine Improvement/Mc Bean Park Open Space/Rodeo Grounds Open Space Preserve Maintenance District)**

#### **Description of Services to be Financed by the Community Facilities District**

The Services described below are proposed to be financed by Community Facilities District No. 2004-2 (Auburn Ravine Improvement/Mc Bean Park Open Space/Rodeo Grounds Open Space Preserve Maintenance District) (the "CFD") of the City of Lincoln (the "City"):

The services to be financed by the CFD comprise all operation and maintenance costs associated with the Facilities constructed for the benefit of the Property to mitigate storm water runoff that occurs within Auburn Ravine, including but not limited to, all costs associated with repairs direct and third-party management, regulatory compliance (e.g. monitoring and documenting storm water quality), scheduled maintenance and repair resulting from anticipated operations as well as maintenance and repairs resulting from acts of god, theft or vandalism. Monies collected will also be utilized towards:

- Replacement costs of capital improvement items
- Review construction activities in and adjacent to Preserve Areas
- Assuring the gates, fencing and signage at the areas are maintained
- Coordinating trash removal from the areas
- Coordinating vegetation management-including thatch and non-native (exotic pest) plant management
- Coordination Biological Inspections of the Preserve Areas by a qualified biologist as necessary
- Maintaining a log for the areas. This log will contain a record of management and maintenance activities, correspondence, monitoring reports and determinations regarding the areas

as associated with the operation of such Auburn Ravine Improvement/Mc Bean Park Open Space/Rodeo Grounds Open Space Preserve Maintenance District.



## **APPENDIX B**

### **RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

## **EXHIBIT B**

### **RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES CITY OF LINCOLN COMMUNITY FACILITIES DISTRICT NO. 2004-2 SPECIAL TAX (AUBURN RAVINE IMPROVEMENT/McBEAN PARK OPEN SPACE/RODEO GROUNDS OPEN SPACE PRESERVE MAINTENANCE DISTRICT)**

A special tax shall be levied annually on each Parcel of land within the City of Lincoln Community Facilities District No. 2004-2 (Auburn Ravine Improvement/McBean Park Open Space/Rodeo Grounds Open Space Preserve Maintenance District) (the "District"), based upon the annual District Liability determined by the City of Lincoln (the "City"), or its designee, through the application of the procedures outlined herein. All of the Parcels within the District, unless otherwise exempted by the express provisions of this Rate and Method of Apportionment, shall be taxed to the extent and in the manner provided herein.

It is intended that all special taxes applicable to Parcels be collected in the same manner and at the same time as ordinary *ad valorem* property taxes, and that special taxes so levied will be subject to the same penalties and procedures, sale and lien priority in case of delinquency as is provided for *ad valorem* taxes. Notwithstanding the foregoing, the City may collect the special taxes at such other times or in such other manner as necessary or convenient to satisfy the obligations of the District, including by means of direct billing of the affected property owners.

#### **1. DEFINITIONS**

**Act** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part I, Division 2 of Title 5 of the Government Code (commencing at Section 53311).

**Administrative Expenses** means any or all of the following: the expenses of the City in carrying out its duties with respect to the District (including, but not limited to, the levy and collection of the special taxes) including the fees and expenses of its counsel, an allocable share of the salaries of the City staff directly related to the administration of the District and a proportionate amount of City general administrative overhead related thereto (as allocated in accordance with City policies and practices), and all other costs and expenses of the City incurred in connection with the discharge of its duties in any way related to administration of the District.

**Auburn Ravine Improvements and Open Space Areas** means the Facilities to be constructed to mitigate storm water runoff that occurs within Auburn Ravine, and the McBean Park and Rodeo Grounds Open Space and Preserve areas.

**CFD Administrator** means the City Finance & Administrative Services Director or designee.

**City** means the City of Lincoln.

**City Manager** means the City Manager of the City of Lincoln.

**Commercial Acreage or Commercial Acres** means acreage of land zoned by the City for commercial, multi-family, condominium units, or uses other than single-family Dwelling Units with density exceeding 5.9 units per acre. For any Parcel that is designated Commercial Acreage and is less than one acre, the Maximum Special Tax for that Parcel shall be taxed on a pro-rata basis. For example, a Commercial Acreage Parcel that is 0.25 acres, shall be taxed 25% of the Maximum Special Tax for a Commercial Acre.

**Condominium Unit** means a unit meeting the statutory definition of a condominium contained in California Civil Code, Section 1351.

**Consumer Price Index or CPI** means the most recent figure published by the US Department of Labor, Bureau of Labor Statistics for All Urban Consumers, San Francisco-Oakland-San Jose, California.

**County** means the County of Placer.

**Developments** means the specific named developments presented in Section 5 herein.

**District** means the City of Lincoln Community Facilities District No. 2004-2 (Auburn Ravine Improvement/McBean Park Open Space/Rodeo Grounds Open Space Preserve Maintenance District).

**District Liability** means the amount of funding sufficient to operate and maintain the Auburn Ravine Improvements and Open Space Areas and to pay the Administrative Expenses of the District as determined by the CFD Administrator, as necessary to perform the purposes of the District in the applicable Fiscal Year.

**Dwelling Unit** means any single-family unit located on a Parcel that is zoned for single-family residential units with a density not exceeding 5.9 units per acre.

**Final Subdivision Map** means a final subdivision map, parcel map, lot line adjustment or functional equivalent map that creates an individual Parcel recorded with the County Recorder's Office.

**Fiscal Year** means the period starting on July 1 and ending the following June 30.

**Maximum Special Tax** means the maximum annual obligation of a Parcel to the District as set forth in Section 2, Table 1 herein that can be charged to pay for the annual District Liability. This amount is subject to change as set forth in Section 2 and 3(b) below.

**Parcel** means a legal parcel or portion thereof, such as a Condominium Unit, that is within the boundaries of the District shown on an official map of the County Assessor.

**Parcel Category** means a Dwelling Unit or Commercial Acreage.

**Taxable Property** is all the real property within the boundaries of the District, identified as Parcels 1 and 2, as shown on the Boundary Map attached hereto as Exhibit "A" to this Rate and Method of Apportionment; with the exception of certain "Exception Areas" lying within those parcels identified on said Map as Parcels 1 and 2, which Exception Areas are described and shown in the attached Exhibit "B" to this Rate and Method of Apportionment; and provided, further, that the following Parcels shall not be taxed: any land owned, conveyed or irrevocably offered for dedication to a public agency; any land which is a public right of way or which is an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement; any Developed Parcels for which a building permit was issued prior to January 1, 2003; or any Parcel used exclusively by a homeowners' association. Notwithstanding the aforementioned, if any part of a Parcel is determined to be Taxable Property, then all of that Parcel shall be designated as Taxable Property, with the exception of the Exception Areas referenced above.

## **2. MAXIMUM SPECIAL TAX RATES**

The Maximum Special Tax that may be levied in Fiscal Year 2004-2005 on any Parcel is shown in Table 1 below. Such amount shall increase each Fiscal Year by the CPI, commencing July 1, 2005. In addition, the Maximum Special Tax by Development may result in a higher Maximum Special Tax per Dwelling Unit or Commercial Acreage within a Development based on the actual buildout of the Development and the Parcel Category. For example, if Del Webb only creates 150 Dwelling Units rather than the expected 201 Dwelling Units, then the Maximum Special Tax for each Dwelling Unit within the Del Webb Development would increase in a proportionate amount (approximately 25%) to cover the Maximum Special Tax amount for the Del Webb Development.

**TABLE 1**  
**Maximum Special Tax by Development for**  
**Fiscal Year 2004-2005 Based on Expected Parcel Category**

<b>Development</b>	<b>Expected Dwelling Units</b>	<b>Maximum Special Tax per Dwelling Unit</b>	<b>Expected Commercial Acres</b>	<b>Maximum Special Tax per Commercial Acres</b>	<b>Maximum Special Tax by Development</b>
Del Webb	201	\$119.40	n/a	n/a	\$24,000.00

## **3. ASSIGNMENTS TO CATEGORIES; APPORTIONMENT OF LEVY**

**A. PARCEL CATEGORIES:** On or about July 1 of each year, but in any event in sufficient time to include the levy of the Maximum Special Tax on the County's secured tax roll, the CFD Administrator shall determine for each Parcel within the District whether it is Taxable Property. Each Parcel shall be further assigned a number of Dwelling Units and/or a number of Commercial Acres based on the Parcel Category or a recorded Final Subdivision Map, if applicable. Parcels subject to levy shall be determined based upon the latest equalized roll of the County Assessor for such Fiscal Year.

**B. APPORTIONMENT OF DISTRICT LIABILITY.** The CFD Administrator shall then determine the District Liability for the Fiscal Year commencing such July 1, and levy the Maximum Special Tax as prescribed such that until the amount of the Maximum Special Tax levied on Taxable Property equals the District Liability.

**C. METHOD TO PERMANENTLY SATISFY MAXIMUM SPECIAL TAX OBLIGATION.** Any owner of a Parcel may prepay and permanently satisfy the Maximum Special Tax by paying to the District an amount sufficient for the District to deposit such amount in an interest bearing account that would generate sufficient interest to pay the Parcel's Maximum Special Tax.

#### **4. APPEALS**

Any Parcel owner claiming that the amount or application of the Maximum Special Tax is not correct may file a written notice of appeal with the City Manager not later than twelve months after the due date of the first installment of the Maximum Special Tax that is disputed. The City Manager shall promptly review the appeal, and if necessary, meet with the Parcel owner, consider written and oral evidence regarding the amount of the Maximum Special Tax, and rule on the appeal. If the City Manager decision requires that the Maximum Special Tax for such Parcel be modified or changed in favor of the Parcel owner, a cash refund shall not be made, but an adjustment shall be made to the annual Maximum Special Tax to be levied on that Parcel in the subsequent Fiscal Year(s).

#### **5. DEVELOPMENTS**

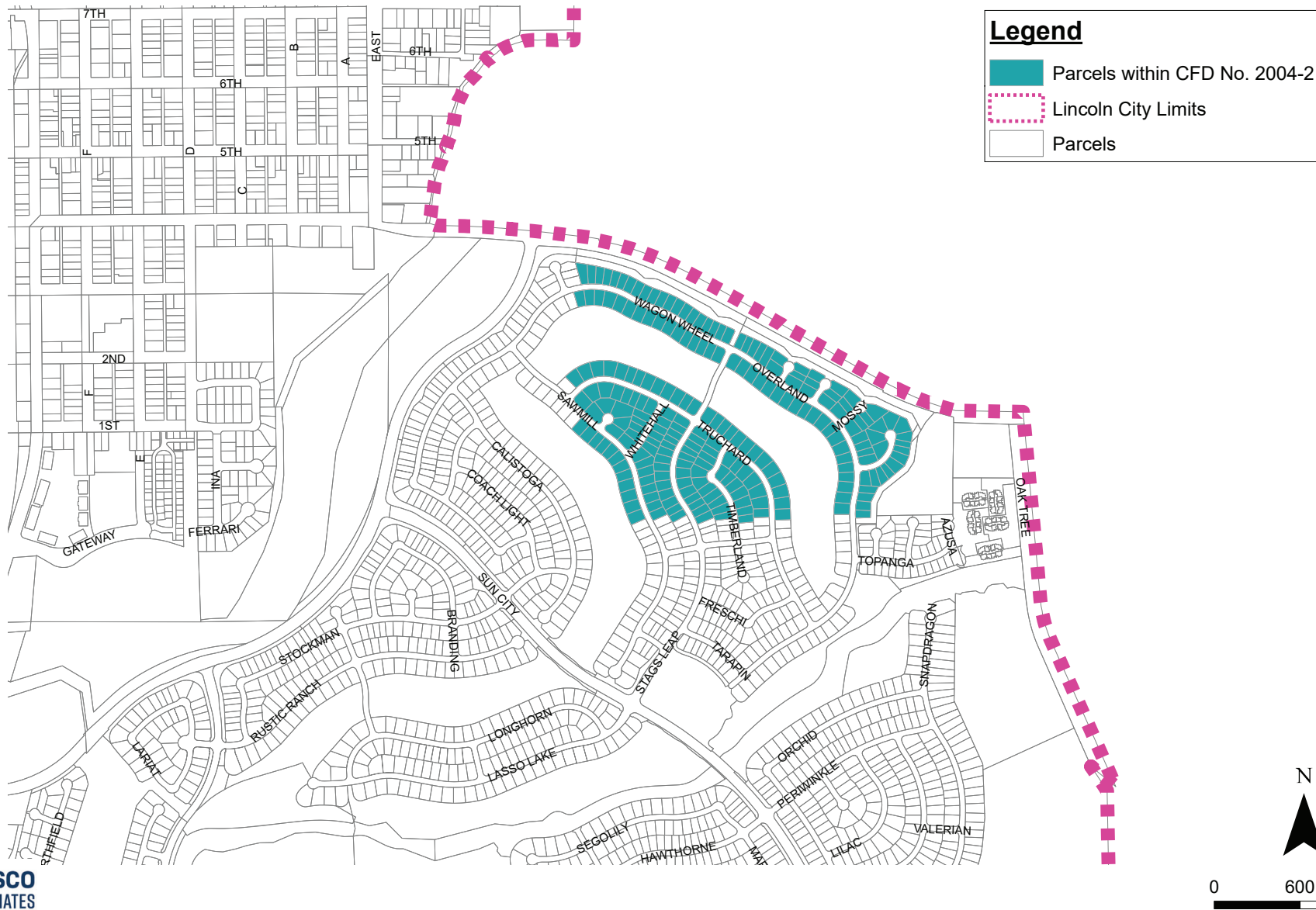
The Development and associated Parcels listed in the table below constitute the District. As existing Parcels are split, modified or adjusted the Maximum Special Tax for each Parcel will be proportionately assigned to the new Parcel(s).

<b>Development</b>	<b>County Assessor Parcel Number</b>
<b>Del Webb</b>	<b>021-273-091-000</b> <b>021-273-065-000</b>

**APPENDIX C**  
**BOUNDARY MAP**

# City of Lincoln Community Facilities District No. 2004-2 (Open Space Maintenance) Boundary Map

as of October 11, 2022



**APPENDIX D**  
**FY 2022-23 FINAL SPECIAL TAX ROLL**



**CITY OF LINCOLN**  
**COMMUNITY FACILITIES DISTRICT No. 2004-2**  
**AUBURN RAVINE IMPROVEMENT / MC BEAN PARK OPEN SPACE /**  
**RODEO GROUNDS OPEN SPACE PRESERVE MAINTENANCE DISTRICT**  
**Fiscal Year 2022-23 Final Special Tax Roll**

<b>Assessor's Parcel No.</b>	<b>Property Address</b>	<b>FY 2022-23 Amount</b>	<b>Assessor's Parcel No.</b>	<b>Property Address</b>	<b>FY 2022-23 Amount</b>
338-280-001	995 WAGON WHEEL LN	\$198.32	338-290-011	235 STAGS LEAP LN	\$198.32
338-280-002	989 WAGON WHEEL LN	\$198.32	338-290-012	247 STAGS LEAP LN	\$198.32
338-280-003	983 WAGON WHEEL LN	\$198.32	338-290-013	259 STAGS LEAP LN	\$198.32
338-280-004	977 WAGON WHEEL LN	\$198.32	338-290-014	264 STAGS LEAP LN	\$198.32
338-280-005	971 WAGON WHEEL LN	\$198.32	338-290-015	252 STAGS LEAP LN	\$198.32
338-280-006	965 WAGON WHEEL LN	\$198.32	338-290-016	240 STAGS LEAP LN	\$198.32
338-280-007	959 WAGON WHEEL LN	\$198.32	338-290-017	228 STAGS LEAP LN	\$198.32
338-280-008	953 WAGON WHEEL LN	\$198.32	338-290-018	216 STAGS LEAP LN	\$198.32
338-280-009	947 WAGON WHEEL LN	\$198.32	338-290-019	204 STAGS LEAP LN	\$198.32
338-280-010	941 WAGON WHEEL LN	\$198.32	338-290-020	192 STAGS LEAP LN	\$198.32
338-280-011	935 WAGON WHEEL LN	\$198.32	338-290-021	180 STAGS LEAP LN	\$198.32
338-280-012	929 WAGON WHEEL LN	\$198.32	338-290-022	168 STAGS LEAP LN	\$198.32
338-280-013	923 WAGON WHEEL LN	\$198.32	338-290-023	156 STAGS LEAP LN	\$198.32
338-280-014	917 WAGON WHEEL LN	\$198.32	338-290-024	144 STAGS LEAP LN	\$198.32
338-280-015	911 WAGON WHEEL LN	\$198.32	338-290-025	153 WHITEHALL LN	\$198.32
338-280-016	905 WAGON WHEEL LN	\$198.32	338-290-026	165 WHITEHALL LN	\$198.32
338-280-017	920 WAGON WHEEL LN	\$198.32	338-290-027	225 SAWMILL LN	\$198.32
338-280-018	926 WAGON WHEEL LN	\$198.32	338-290-028	237 SAWMILL LN	\$198.32
338-280-019	932 WAGON WHEEL LN	\$198.32	338-290-029	249 SAWMILL LN	\$198.32
338-280-020	938 WAGON WHEEL LN	\$198.32	338-290-030	261 SAWMILL LN	\$198.32
338-280-021	944 WAGON WHEEL LN	\$198.32	338-290-031	273 SAWMILL LN	\$198.32
338-280-022	950 WAGON WHEEL LN	\$198.32	338-290-032	285 SAWMILL LN	\$198.32
338-280-023	956 WAGON WHEEL LN	\$198.32	338-290-033	297 SAWMILL LN	\$198.32
338-280-024	962 WAGON WHEEL LN	\$198.32	338-290-034	309 SAWMILL LN	\$198.32
338-280-025	968 WAGON WHEEL LN	\$198.32	338-290-035	288 SAWMILL LN	\$198.32
338-280-026	974 WAGON WHEEL LN	\$198.32	338-290-036	276 SAWMILL LN	\$198.32
338-280-027	980 WAGON WHEEL LN	\$198.32	338-290-037	264 SAWMILL LN	\$198.32
338-280-028	986 WAGON WHEEL LN	\$198.32	338-290-038	252 SAWMILL LN	\$198.32
338-280-029	992 WAGON WHEEL LN	\$198.32	338-290-039	240 SAWMILL LN	\$198.32
338-280-030	998 WAGON WHEEL LN	\$198.32	338-290-040	228 SAWMILL LN	\$198.32
338-280-031	1004 WAGON WHEEL LN	\$198.32	338-290-041	216 SAWMILL LN	\$198.32
338-280-032	1010 WAGON WHEEL LN	\$198.32	338-290-042	204 SAWMILL LN	\$198.32
338-280-033	1016 WAGON WHEEL LN	\$198.32	338-290-043	192 SAWMILL LN	\$198.32
338-280-034	1022 WAGON WHEEL LN	\$198.32	338-290-044	180 SAWMILL LN	\$198.32
338-280-035	1028 WAGON WHEEL LN	\$198.32	338-290-045	168 SAWMILL LN	\$198.32
338-280-036	1034 WAGON WHEEL LN	\$198.32	338-290-046	156 SAWMILL LN	\$198.32
338-290-001	115 STAGS LEAP LN	\$198.32	338-300-001	1130 TRUCHARD LN	\$198.32
338-290-002	127 STAGS LEAP LN	\$198.32	338-300-002	132 STAGS LEAP LN	\$198.32
338-290-003	139 STAGS LEAP LN	\$198.32	338-300-003	120 STAGS LEAP LN	\$198.32
338-290-004	151 STAGS LEAP LN	\$198.32	338-300-004	108 STAGS LEAP LN	\$198.32
338-290-005	163 STAGS LEAP LN	\$198.32	338-300-005	105 WHITEHALL LN	\$198.32
338-290-006	175 STAGS LEAP LN	\$198.32	338-300-006	117 WHITEHALL LN	\$198.32
338-290-007	187 STAGS LEAP LN	\$198.32	338-300-007	129 WHITEHALL LN	\$198.32
338-290-008	199 STAGS LEAP LN	\$198.32	338-300-008	141 WHITEHALL LN	\$198.32
338-290-009	211 STAGS LEAP LN	\$198.32	338-300-009	200 CAYMUS CT	\$198.32
338-290-010	223 STAGS LEAP LN	\$198.32	338-300-010	202 CAYMUS CT	\$198.32

**CITY OF LINCOLN**  
**COMMUNITY FACILITIES DISTRICT No. 2004-2**  
**AUBURN RAVINE IMPROVEMENT / MC BEAN PARK OPEN SPACE /**  
**RODEO GROUNDS OPEN SPACE PRESERVE MAINTENANCE DISTRICT**  
**Fiscal Year 2022-23 Final Special Tax Roll**

<b>Assessor's Parcel No.</b>	<b>Property Address</b>	<b>FY 2022-23 Amount</b>	<b>Assessor's Parcel No.</b>	<b>Property Address</b>	<b>FY 2022-23 Amount</b>
338-300-011	205 CAYMUS CT	\$198.32	338-340-018	1211 TRUCHARD LN	\$198.32
338-300-012	203 CAYMUS CT	\$198.32	338-340-019	1199 TRUCHARD LN	\$198.32
338-300-013	201 CAYMUS CT	\$198.32	338-340-020	183 TIMBERLAND LN	\$198.32
338-300-014	170 WHITEHALL LN	\$198.32	338-340-021	195 TIMBERLAND LN	\$198.32
338-300-015	158 WHITEHALL LN	\$198.32	338-340-022	207 TIMBERLAND LN	\$198.32
338-300-016	146 WHITEHALL LN	\$198.32	338-340-023	219 TIMBERLAND LN	\$198.32
338-300-017	134 WHITEHALL LN	\$198.32	338-340-024	231 TIMBERLAND LN	\$198.32
338-300-018	122 WHITEHALL LN	\$198.32	338-340-025	243 TIMBERLAND LN	\$198.32
338-300-019	1041 TRUCHARD LN	\$198.32	338-340-026	255 TIMBERLAND LN	\$198.32
338-300-020	1029 TRUCHARD LN	\$198.32	338-340-027	240 TIMBERLAND LN	\$198.32
338-300-021	1017 TRUCHARD LN	\$198.32	338-340-028	228 TIMBERLAND LN	\$198.32
338-300-022	1005 TRUCHARD LN	\$198.32	338-340-029	216 TIMBERLAND LN	\$198.32
338-300-023	993 TRUCHARD LN	\$198.32	338-340-030	204 TIMBERLAND LN	\$198.32
338-300-024	981 TRUCHARD LN	\$198.32	338-340-031	192 TIMBERLAND LN	\$198.32
338-300-025	969 TRUCHARD LN	\$198.32	338-340-032	180 TIMBERLAND LN	\$198.32
338-300-026	957 TRUCHARD LN	\$198.32	338-340-033	168 TIMBERLAND LN	\$198.32
338-300-027	962 TRUCHARD LN	\$198.32	338-340-034	156 TIMBERLAND LN	\$198.32
338-300-028	974 TRUCHARD LN	\$198.32	338-340-035	144 TIMBERLAND LN	\$198.32
338-300-029	986 TRUCHARD LN	\$198.32	338-340-036	132 TIMBERLAND LN	\$198.32
338-300-030	998 TRUCHARD LN	\$198.32	338-340-037	120 TIMBERLAND LN	\$198.32
338-300-031	1010 TRUCHARD LN	\$198.32	338-350-001	1040 OVERLAND LN	\$198.32
338-300-032	1022 TRUCHARD LN	\$198.32	338-350-002	1046 OVERLAND LN	\$198.32
338-300-033	1034 TRUCHARD LN	\$198.32	338-350-003	1052 OVERLAND LN	\$198.32
338-300-034	1046 TRUCHARD LN	\$198.32	338-350-004	1058 OVERLAND LN	\$198.32
338-300-035	1058 TRUCHARD LN	\$198.32	338-350-005	1064 OVERLAND LN	\$198.32
338-300-036	1070 TRUCHARD LN	\$198.32	338-350-006	200 FARALLON CT	\$198.32
338-300-037	1082 TRUCHARD LN	\$198.32	338-350-007	202 FARALLON CT	\$198.32
338-300-038	1094 TRUCHARD LN	\$198.32	338-350-008	205 FARALLON CT	\$198.32
338-300-039	1106 TRUCHARD LN	\$198.32	338-350-009	203 FARALLON CT	\$198.32
338-340-001	1142 TRUCHARD LN	\$198.32	338-350-010	201 FARALLON CT	\$198.32
338-340-002	1154 TRUCHARD LN	\$198.32	338-350-011	300 FIELDCREST CT	\$198.32
338-340-003	1166 TRUCHARD LN	\$198.32	338-350-012	302 FIELDCREST CT	\$198.32
338-340-004	1178 TRUCHARD LN	\$198.32	338-350-013	304 FIELDCREST CT	\$198.32
338-340-005	1190 TRUCHARD LN	\$198.32	338-350-014	305 FIELDCREST CT	\$198.32
338-340-006	1202 TRUCHARD LN	\$198.32	338-350-015	303 FIELDCREST CT	\$198.32
338-340-007	1214 TRUCHARD LN	\$198.32	338-350-016	301 FIELDCREST CT	\$198.32
338-340-008	1226 TRUCHARD LN	\$198.32	338-350-017	400 MOSSY CT	\$198.32
338-340-009	1238 TRUCHARD LN	\$198.32	338-350-018	402 MOSSY CT	\$198.32
338-340-010	1250 TRUCHARD LN	\$198.32	338-350-019	404 MOSSY CT	\$198.32
338-340-011	1262 TRUCHARD LN	\$198.32	338-350-020	407 MOSSY CT	\$198.32
338-340-012	1274 TRUCHARD LN	\$198.32	338-350-021	405 MOSSY CT	\$198.32
338-340-013	1271 TRUCHARD LN	\$198.32	338-350-022	403 MOSSY CT	\$198.32
338-340-014	1259 TRUCHARD LN	\$198.32	338-350-023	401 MOSSY CT	\$198.32
338-340-015	1247 TRUCHARD LN	\$198.32	338-350-024	1116 OVERLAND LN	\$198.32
338-340-016	1235 TRUCHARD LN	\$198.32	338-350-025	516 SILVERWOOD CT	\$198.32
338-340-017	1223 TRUCHARD LN	\$198.32	338-350-026	518 SILVERWOOD CT	\$198.32

**CITY OF LINCOLN**  
**COMMUNITY FACILITIES DISTRICT No. 2004-2**  
**AUBURN RAVINE IMPROVEMENT / MC BEAN PARK OPEN SPACE /**  
**RODEO GROUNDS OPEN SPACE PRESERVE MAINTENANCE DISTRICT**  
**Fiscal Year 2022-23 Final Special Tax Roll**

<b>Assessor's Parcel No.</b>	<b>Property Address</b>	<b>FY 2022-23 Amount</b>
338-350-027	520 SILVERWOOD CT	\$198.32
338-350-028	519 SILVERWOOD CT	\$198.32
338-350-029	517 SILVERWOOD CT	\$198.32
338-350-030	1107 OVERLAND LN	\$198.32
338-350-031	1101 OVERLAND LN	\$198.32
338-350-032	1095 OVERLAND LN	\$198.32
338-350-033	1089 OVERLAND LN	\$198.32
338-350-034	1083 OVERLAND LN	\$198.32
338-350-035	1077 OVERLAND LN	\$198.32
338-350-036	1071 OVERLAND LN	\$198.32
338-350-037	1065 OVERLAND LN	\$198.32
338-350-038	1059 OVERLAND LN	\$198.32
338-350-039	1053 OVERLAND LN	\$198.32
338-350-040	1047 OVERLAND LN	\$198.32
338-350-041	1041 OVERLAND LN	\$198.32
338-350-042	1035 OVERLAND LN	\$198.32
338-360-001	1122 OVERLAND LN	\$198.32
338-360-002	1128 OVERLAND LN	\$198.32
338-360-003	1134 OVERLAND LN	\$198.32
338-360-004	514 SILVERWOOD CT	\$198.32
338-360-005	515 SILVERWOOD CT	\$198.32
338-360-006	513 SILVERWOOD CT	\$198.32
338-360-007	511 SILVERWOOD CT	\$198.32
338-360-008	509 SILVERWOOD CT	\$198.32
338-360-009	507 SILVERWOOD CT	\$198.32
338-360-010	505 SILVERWOOD CT	\$198.32
338-360-011	503 SILVERWOOD CT	\$198.32
338-360-012	501 SILVERWOOD CT	\$198.32
338-360-013	1152 OVERLAND LN	\$198.32
338-360-014	1158 OVERLAND LN	\$198.32
338-360-015	1164 OVERLAND LN	\$198.32
338-360-016	1170 OVERLAND LN	\$198.32
338-360-017	1149 OVERLAND LN	\$198.32
338-360-018	1143 OVERLAND LN	\$198.32
338-360-019	1137 OVERLAND LN	\$198.32
338-360-020	1131 OVERLAND LN	\$198.32
338-360-021	1125 OVERLAND LN	\$198.32
338-360-022	1119 OVERLAND LN	\$198.32
338-360-023	1113 OVERLAND LN	\$198.32
<b>223</b>		<b>\$44,225.36</b>

## **APPENDIX E**

### **AB 2109 STATE CONTROLLER PARCEL TAX REPORT (Pursuant to Government Code Section 12463.2)**

**Community Facilities District No. 2004-2  
Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

Fiscal Year 2021-22

Parcel Tax Name Community Facilities District No. 2004-2

**A. The Type and Rate of Parcel Tax Imposed**  
(Please Check and Complete All Box(es) that Apply)

Parcel Tax Type	Dollar Amount	Base	Notes
<input type="checkbox"/> All Property			
<input type="checkbox"/> All Residential			
<input checked="" type="checkbox"/> Single-Family	\$185.70	per Parcel	
<input checked="" type="checkbox"/> Multi-Family	\$185.70	per Dwelling Unit	
<input checked="" type="checkbox"/> Condominiums	\$185.70	per Parcel	
<input type="checkbox"/> Mobile Homes			

**Community Facilities District No. 2004-2  
Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

☐ Other (Specify)


☐ All Non-Residential


☐ Commercial


☐ Industrial


☐ Institutional


☐ Recreational


☐ Other (Specify)


**Community Facilities District No. 2004-2  
Parcel Tax Reporting- Statistical Data  
(To Be Completed by Levying Entity)**

☐ Unimproved/  
Undeveloped


☐ Other (Specify)


**Community Facilities District No. 2004-2**  
**Parcel Tax Reporting- Statistical Data**  
**(To Be Completed by Levying Entity)**

Parcel Tax Name	Community Facilities District No. 2004-2
B. The Number of Parcels Subject to the Parcel Tax	223
C. The Number of Parcels Exempt from the Parcel Tax	0
D. The Sunset Date of the Parcel Tax, if any. (MM/DD/YYYY)	none
E. The Amount of Revenue Received from the Parcel Tax (Annually)	\$41,411.10

**F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used**

(Please Check All Box(es) Applicable or the Box(es) with the Closest Description that Apply)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input checked="" type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection and Fire Prevention
<input checked="" type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input checked="" type="checkbox"/>	Landscaping
<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control

<input type="checkbox"/>	Police Protection and Personal Safety
<input checked="" type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input checked="" type="checkbox"/>	Water Services and Irrigation
<input checked="" type="checkbox"/>	Weed Abatement



## **APPENDIX F**

### **FY 2021-22 REVENUE AND EXPENDITURE REPORT (Pursuant to Government Code Section 50075.3)**

**LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT (SB 165)**

**ANNUAL REPORT  
(Pursuant to Government Code Section 50075.3)**

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act ("Act"). The Act requires that an annual report be prepared and filed with the legislative body for any local special tax or bond measure subject to voter approval. For the prior fiscal year, the report must contain the following items: 1) The amount of funds collected and expended, and 2) The status of any project required or authorized to be funded.

**City of Lincoln  
Community Facilities District No. 2004-2  
(Open Space Maintenance District)**

<b>CFD 2004-2 FY 2021-22 REVENUES AND EXPENSES</b>	
<b>Description</b>	<b>FY 2021-22 Total</b>
Beginning Balance	\$173,088
<b>REVENUES</b>	
Special Taxes <sup>1</sup>	\$42,228
Other Sources	\$1,959
<b>TOTAL REVENUES</b>	<b>\$44,187</b>
<b>EXPENDITURES</b>	
Maintenance/Professional Services	\$37,528
Administration/Incidentals	\$10,563
Utilities	\$0
<b>TOTAL DIRECT COSTS</b>	<b>\$48,091</b>
<b>FUND BALANCE INFORMATION<sup>2</sup></b>	
Ending Fund Balance as of June 30, 2022	<b>\$169,184</b>

<sup>1</sup> Special taxes are equal to the amount collected in FY 2021-22.

<sup>2</sup> Fund Balance is used for an operating reserve and allowed to accumulate for the replacement of the authorized improvements.

**FY 2021-22 Project Status**

The CFD funds on-going operations and maintenance of storm water runoff which service parcels within the CFD.