



# City of Livingston

## Community Facilities District No. 2017-1 (Public Services)

Fiscal Year 2019/20  
Annual District Administration Report

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# ANNUAL DISTRICT ADMINISTRATION REPORT FISCAL YEAR 2019/20

## CITY OF LIVINGSTON COMMUNITY FACILITIES DISTRICT No. 2017-1 (PUBLIC SERVICES)



### Prepared for

CITY OF LIVINGSTON  
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### Prepared by

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## **INTRODUCTION**

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The information provided in this report is derived primarily from documents developed at the time the District was formed and from data provided by the City or accessed through the City. The information sources include the District's Rate and Method of Apportionment, Building Permits and Special Tax delinquency data. Historical information was accessed through the City and is maintained by Willdan Financial Services.

The Mello-Roos Community Facilities Act ("Act") of 1982 came about as a response to the lack of adequate financing for public capital facilities and funding of services in the post-Proposition 13 era. State Legislators Mello and Roos sponsored this Bill, which was enacted into law by the California Legislature and is now Sections 53311 through 53363 of the California Government Code. The Act authorizes a local governmental agency, such as a school district or city, to form a Community Facilities District ("CFD") or ("District") within a defined set of boundaries for the purposes of providing public facilities or services. A CFD is formed for financing or funding purposes only and is governed by the agency that formed it.

### **A. FORMATION**

On April 17, 2018, the City formed the District by the adoption of Resolution No. 2018-20. The qualified electors within the District approved the levy of the annual special taxes in accordance with the District's Rate and Method of Apportionment of Special Tax.

### **B. BOUNDARIES AND DEVELOPMENT SUMMARY**

The boundaries of the City of Livingston Community Facilities District 2017-1 (Public Services) ("CFD 2017-1" or the "District") are depicted in the Boundary Diagram provided in Exhibit "B" of this Report. Development has commenced in portions of the District.

### **C. AUTHORIZED SERVICES**

The District was formed to fund ongoing service-related costs and is expected to fund these services into perpetuity. The District's Authorized Services include the following:

- Police Protection, Fire Suppression, and Paramedic Services
- Park and Landscaping Services
- Street and Drainage Maintenance Services

Police Protection, Fire Suppression, and Paramedic Services means the estimated and reasonable costs of providing Police, Fire and Paramedic services, including but not limited to (i) the costs of contracting for police, fire and paramedics, (ii) the salaries and benefits of City staff, if the City directly provides Police, Fire and/or Paramedic Services, (iii) the expense related to equipment, apparatus, and supplies related to these services and authorized by the Act, and (iv) City overhead costs associated with providing such services within the CFD.

Park and Landscaping Services means the labor, material, administration, personnel, equipment, contract services, and utilities (i.e., water and power) necessary to maintain landscaping improvements within, and associated with, the CFD, including trees, turf, ground cover, shrubs, weed removal, irrigation systems, sidewalk, drainage facilities, lighting, signs, monuments, graffiti removal, walkways, and associated appurtenant facilities located within, or associated with, the CFD and reasonable costs of providing park maintenance, including but not limited to (i) the costs of contracting for park maintenance services, including trees, plant material, restrooms, irrigation systems, sidewalks, drainage facilities, weed control, lighting, and parking lot maintenance, (ii) the salaries and benefits of City staff, including maintenance staff, that directly provide park maintenance services, (iii) the expense related to equipment, apparatus, and supplies related to these services and authorized by the Act, (iv) utility costs such as water, sewer, lighting and power and (v) City overhead costs associated with providing such services within the CFD.

Street and Drainage Maintenance Services means the labor, material, administration, personnel, equipment and utilities necessary to maintain streets, streetlights, drainage, storm systems, and associated appurtenant facilities within, and associated with, the CFD, including City overhead costs associated with providing such services within the CFD.

The cost of the Services shall include incidental expenses, including, but not limited to, the costs associated with forming the CFD, determination of the amount of the Special Taxes, collection of the Special Taxes, payment of the Special Taxes, and costs incurred in order to carry out the authorized purposes of the CFD.

## I. LEVY SUMMARY OVERVIEW

### A. FISCAL YEAR 2019/20 LEVY AMOUNTS

The following table summarizes the amounts levied (including handbilled/direct billed charges) for Fiscal Year 2019/20 for the District.

Parcel Count	Charge Amount
2	\$41,063.72

### B. FISCAL YEAR 2019/20 HANDBILL AMOUNTS

The following table summarizes the amounts billed directly to the property owner(s) for the District as these charges could not be placed onto the Secured Property Tax Roll in Fiscal Year 2019/20 due to the tax-exempt status of the parcel(s).

Parcel Count	Charge Amount
0	\$0.00

## II. SPECIAL TAX REQUIREMENT

### A. FISCAL YEAR 2019/20 LEVY COMPONENTS

The following table summarizes the components of the District's Special Tax requirement.

Projected Costs	Amount
Funds Available for Authorized Services	\$36,003.02
Administrative Costs	5,060.70
Adjustments Applied to the Levy – Addition/(Credit)	0.00
<b>Total Charge Amount Levied <sup>(1)</sup></b>	<b>\$41,063.72</b>

<sup>(1)</sup> Any slight variance between this total and the "Charge Amount" in Section (I)(A) is due to rounding limitations.

### B. PREPAYMENTS

Since the District is expected to fund ongoing service-related costs into perpetuity, there are no provisions to prepay the special tax obligation of the District parcels.

### III. DELINQUENCY STATUS

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#### A. DELINQUENCY SUMMARY

The Special Taxes were first levied to the District parcels in Fiscal Year 2019/20. Therefore, there are no collections to report.

The District is not bonded and not subject to foreclosure covenants. Therefore, no delinquency management actions are required or reported.

### IV. SPECIAL TAX LEVY AND METHOD OF APPORTIONMENT

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The methodology employed to calculate and apportion the special tax is in accordance with the District’s Rate and Method of Apportionment of Special Tax (the “RMA”). The pertinent portions of the RMA are summarized below but not made part of this report, however the official document can be requested and provided by the City’s special tax administrator Willdan Financial Services.

#### A. RATE AND METHOD OF APPORTIONMENT

Pursuant to the District’s Rate of Method of Apportionment, commencing with the formation of the District and continuing annually thereafter, the City shall levy the Special Taxes onto each taxable parcel up to the District’s assigned Maximum Special Tax rates in order to fund the costs of the District’s authorized services, administrative costs and to provide for adequate reserves.

Only Developed Property shall be taxed by the District. The District’s assigned Maximum Special Tax rates for Fiscal Year (“FY”) 2018/19, the District’s Base Year, are listed below:

Land Use Class	Land Use Description	Fiscal Year 2018/19 Maximum Special Tax Rates (Base Year)
1	Detached Residential	\$763.00 per Dwelling Unit
2	Attached Residential	\$572.00 per Dwelling Unit
3	Mixed-Use Property	Sum of Maximum Special Tax for each applicable Land Use Class
4	Commercial Property	\$0.130 per square foot of Lot Area
5	Industrial/ Institutional/ Agricultural Processing	\$0.077 per square foot of Lot Area
6	Farm Property	\$0.007 per square foot of Lot Area
7	Medical Property	\$0.077 per square foot of Lot Area
8	Office Property	\$0.130 per square foot of Lot Area

Commencing with FY 2019/20, and each year thereafter, the Maximum Special Tax Rates shall be escalated annually by the Annual Escalation Factor. The Annual Escalation Factor is the greater of (i) two percent (2%) or (ii) the annual percentage increase in the Consumer Price Index for All Urban Consumers for San Francisco-Oakland-Hayward Area for the twelve months ending the previous December.

“Developed Property” means, for Detached Residential, Attached Residential, Commercial Property, Industrial / Business Park or Agricultural Processing Property, an Assessor’s Parcel within the CFD for which a Building Permit was issued on or prior to May 1st preceding the Fiscal Year in which the Special Tax is being levied. “Developed Property means”, for Farm Property, an Assessor’s Parcel within the CFD for which the City has granted permission to allow farming operations or for which Land Use Class of Farm Property is designated at the City’s discretion on or prior to May 1st preceding the Fiscal Year in which the Special Tax is being levied, per City or County records for that Assessor’s Parcel.

Definitions of each Land Use Class are provided below:

“Attached Residential” means an Assessor’s Parcel for which a Building Permit has been issued for purposes of constructing a residential structure or structures sharing common walls and/or common spaces, consisting of two or more Dwelling Units, including, but not limited to duplexes, triplexes, and apartment units, as of May 1st preceding the Fiscal Year in which the Special Tax is being levied.

“Commercial Property” means an Assessor's Parcel of Developed Property for which a building permit(s) has been issued for purposes of constructing non-residential property for any commercial use, including related parking, including hotels, motels, and Office Property, and all other property considered commercial, as coded by the County’s assessor or as determined by the City, as of May 1st preceding the Fiscal Year in which the Special Tax is being levied.

“Detached Residential” means an Assessors’ Parcel within the CFD for which a Building Permit has been issued for purposes of constructing a residential structure consisting of one single-family detached Dwelling Unit, including Mobile Homes, as of May 1st preceding the Fiscal Year in which the Special Tax is being levied.

“Farm Property” means property used to grow crops or raise animals, which county use code starts with 07 or the City designates as Farm Property.

“Industrial/ Institutional/ Agricultural Processing Property” means an Assessor's Parcel of Developed Property for which a building permit(s) has been issued for purposes of constructing non-residential property for any allowable industrial, institutional, or agricultural use, including related parking, and all other property



considered industrial or institutional, including Medical Property, private schools and daycares, or used for agricultural processing, which is not a Commercial Property or Office Property, as coded by the County’s assessor or as determined by the City, as of May 1st preceding the Fiscal Year in which the Special Tax is being levied.

“Medical Property” means an Assessor’s Parcel of Developed Property for which a building permit(s) has been issued for purposes of constructing non-residential property for any medical use, including related parking, including hospitals, convalescent homes, medical property, dental property, clinics, medical offices, and dental offices, and all other property used for medical purposes, which is not a Commercial Property or Office Property, as coded by the County’s assessor or as determined by the City, as of May 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied,

“Mixed-Use Property” means an Assessor’s Parcel of Developed Property containing or planned for containing a structure or structures that consists of one or more Dwelling Units, but also has dedicated space for Non-Residential use.

“Office Property” means an Assessor’s Parcel of Developed Property for which a building permit(s) has been issued for purposes of constructing non-residential property for office use other than Medical Property, including related parking, including savings and loans property, property for legal assistance, and other office buildings, as determined by the City, as of May 1st preceding the Fiscal Year in which the Special Tax is being levied.

## B. SPECIAL TAX SPREAD

The following table summarizes the Maximum Taxes and Applied Special Taxes of Developed Property, grouped by Land Use Class/ Land Use Description. Each parcel of Developed Property shall be taxed at the same percentage of Maximum Tax.

Land Use Description	No. of Parcels Levied	2019/20 Maximum Tax	2019/20 Applied Special Tax	2019/20 Percent of Maximum
Commercial Property	1	\$14,320.49	\$14,320.48	100.00%
Medical Property	1	26,743.25	26,743.24	100.00%
<b>Total</b>	<b>2</b>	<b>\$41,063.74</b>	<b>\$41,063.72</b>	<b>100.00%</b>

### C. APPLIED SPECIAL TAX PROGRESSION

The table below provides a comparison between the current year and prior year District totals as well as the percentage of Maximum Tax levied each year.

Fiscal Year Levy	Maximum Tax	Applied Special Tax	Percent of Maximum Tax
FY 2019/20	\$41,063.74	\$41,063.72	100.00%
FY 2018/19	\$0.00	\$0.00	N/A

## **EXHIBIT A**

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**CITY OF LIVINGSTON COMMUNITY FACILITIES DISTRICT NO. 2017-1 (PUBLIC SERVICES)**

***Fiscal Year 2019/20 Charge Detail Report***

**City of Livingston**  
**Community Facilities District No. 2017-1 (PUBLIC SERVICES)**  
**Fiscal Year 2019/20 Applied Tax Roll**

ASSESSOR PARCEL NUMBER	DEVELOPED LAND USE CLASS	LAND USE DESCRIPTION	TAXABLE LOT AREA (SQ FT)	MAXIMUM TAX	CHARGE
022-010-021-000		Undeveloped Property			
022-010-022-000	7	Medical Property	332,362	26,743.25	26,743.24
022-010-023-000		Undeveloped Property			
022-010-024-000		Undeveloped Property			
022-020-016-000	4	Commercial Property	105,415	14,320.49	14,320.48

Summary Fields	Value
ACTIVE PARCELS	5
PARCELS LEVIED	2
TAXABLE LOT AREA (SQ FT)	437,777
MAXIMUM TAX	41,063.74
CHARGE	41,063.72

## ***EXHIBIT B***

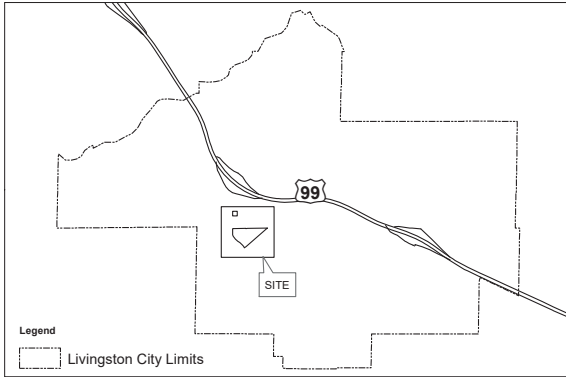
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***CITY OF LIVINGSTON COMMUNITY FACILITIES DISTRICT NO. 2017-1 (PUBLIC SERVICES)***

***Boundary Diagram***

# AMENDED PROPOSED BOUNDARY OF COMMUNITY FACILITIES DISTRICT NO. 2017-1 (PUBLIC SERVICES)

VICINITY MAP



CITY OF LIVINGSTON  
COUNTY OF MERCED  
STATE OF CALIFORNIA

(This map amends, by removing APN 023-080-002 from the District, the boundary map for City of Livingston Community Facilities District No. 2017-1 (Public Services), City of Livingston, Merced County, State of California, prior recorded in Book 14 of Maps of Assessment and Community Facilities Districts at page 35, in the office of the County Recorder for the County of Merced, State of California.)

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	022-010-017
2	022-020-016

FILED IN THE OFFICE OF THE CITY CLERK THIS \_\_\_\_ DAY OF \_\_\_\_, 20\_\_.

I HEREBY STATE THAT THE WITHIN MAP SHOWING AMENDED PROPOSED BOUNDARY OF COMMUNITY FACILITIES DISTRICT NO. 2017-1 (PUBLIC SERVICES), CITY OF LIVINGSTON, COUNTY OF MERCED, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF LIVINGSTON AT A REGULAR MEETING THEREOF, HELD ON THE \_\_\_\_ DAY OF \_\_\_\_, 20\_\_ BY ITS RESOLUTION NO. \_\_\_\_\_.

\_\_\_\_\_  
BETTY COTA, DEPUTY CITY CLERK  
CITY OF LIVINGSTON

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 MERCED, STATE OF CALIFORNIA

\_\_\_\_\_  
COUNTY RECORDER  
OF THE COUNTY OF MERCED, CALIFORNIA

BY: \_\_\_\_\_  
DEPUTY

FILE/DOCUMENT NO.: \_\_\_\_\_

REFERENCE IS MADE TO THAT BOUNDARY MAP OF THE COMMUNITY FACILITIES DISTRICT NO. 2017-1 (PUBLIC SERVICES) OF THE CITY OF LIVINGSTON RECORDED WITH THE MERCED COUNTY RECORDER'S OFFICE ON OCTOBER 10, 2017 IN BOOK 14 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS, PAGE 35 AS INSTRUMENT NO. 2017032977.

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS DIAGRAM SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE MERCED COUNTY ASSESSOR'S MAPS FOR THOSE PARCELS LISTED.

THE MERCED COUNTY ASSESSOR'S MAP SHALL GOVERN FOR ALL DETAIL CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

**Legend**

- DISTRICT BOUNDARY
- MAP REFERENCE NUMBER



1 inch = 275 feet



## **EXHIBIT C**

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### ***CITY OF LIVINGSTON COMMUNITY FACILITIES DISTRICT NO. 2017-1 (PUBLIC SERVICES)***

#### ***Delinquency Summary***

The Special Taxes were first levied to the District parcels in Fiscal Year 2019/20. Therefore, there are no collections to report.