

**PETALUMA RIVERFRONT
COMMUNITY FACILITIES DISTRICT**

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

**FISCAL YEAR 2023-24 ANNUAL REPORT
July 2024**

PREPARED BY

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BACKGROUND

Background

The Local Agency Special Tax and Bond Accountability Act (“Accountability Act”) was enacted by the California Legislature through Senate Bill 165 to provide accountability measures for any local special tax and/or bond measure subject to voter approval on or after January 1, 2001. According to the requirements of the Accountability Act (*Sections 50075.1 and 53410 of the California Government Code*), an annual report must be filed by the local agency levying a special tax and/or issuing a bond measure on or before each January 1, commencing on January 1, 2001, and shall contain a description of the following:

1. The amount of funds collected and expended to fund the authorized facilities/services in the previous fiscal year,
2. The status of any project required or authorized by the special tax and/or bond measure.

The information contained in this Section is provided in accordance with the requirements outlined in the Accountability Act for Fiscal Year 2023/24.

Authorized Facilities/Services

A listing of the authorized facilities and services being provided in the Community Facilities District are shown on the following page.

AUTHORIZED FACILITIES AND SERVICES

	Quantity	Unit	Unit Cost	Cost Estimate
Residential Direct Costs				
Street Landscaping & Irrigation	48,279	SF	\$ 0.25	\$3,670.69
Street Lights - Maintenance & Energy	42	Each	\$ 39.07	\$1,640.94
Multi-Use Path	15,800	SF	\$ 0.38	\$6,007.16
Multi-Use Park Landscaping & Irrigation	30,000	SF	\$ 0.25	\$3,041.23
River Park	200,000	SF	\$ 0.25	\$20,274.86
Sports Field	100,000	SF	\$ 0.25	\$10,137.43
Masonry Wall	730	LF	\$ 1.06	\$77.09
Street Maintenance				
Roadway (Slurry Seal/PM)	34,659	SY	\$ 0.37	\$853.77
Roadway (Cape Seal)	34,659	SY	\$ 0.45	\$1,049.01
Roadway (Rehab)	34,659	SY	\$ 2.64	\$3,659.99
Community Signage (Annual Maintenance)				
Annual Maintenance	1	Each	\$ 264.00	\$170.00
Bio-Retention Basins	30,000	SF	\$ 0.05	<u>\$1,581.00</u>
Total Residential Direct Costs				\$52,163.17

	Quantity	Unit	Unit Cost	Cost Estimate
Nonresidential Direct Costs				
Street Landscaping & Irrigation	42,000	SF	\$ 0.24	\$2,016.00
Street Lights - Maintenance & Energy	23	Each	\$ 39.07	\$898.61
Multi-Use Path	93,000	SF	\$ 0.38	\$35,358.60
Multi-Use Park Landscaping & Irrigation	5,000	SF	\$ 0.27	\$267.60
Central Green Landscaping and Irrigation	16,200	SF	\$ 0.27	\$0.00
Storm Water Treatment and Detention (Central Green)	775	LF	\$ 6.44	\$0.00
Storm water Treatment and Detention (Parking Lot)	360	LF	\$ 6.44	\$2,318.40
Street Maintenance & Sweeping				
Parking Lot	65,000	SF	\$ 0.14	\$8,924.50
Parking Lot and Landscaping / Irrigation	11,500	SF	\$ 0.25	\$2,914.10
EVA - Emergency Vehicle Access	37,000	SF	\$ 0.25	\$9,375.80
Community Signage (Annual Maintenance)				
Annual Maintenance	1	Each	\$ 264.00	\$94.00
Street Maintenance				
Roadway (Slurry Seal/PM)	10,556	SY	\$ 0.37	\$260.10
Roadway (Cape Seal)	10,556	SY	\$ 0.45	\$319.54
Roadway (Rehab)	10,556	SY	\$ 2.64	\$1,114.71
Mason Wall (Hopper St)	450	LF	\$ 0.53	\$237.60
Gravity Wall (Hopper Street)	650	LF	\$ 0.53	\$343.19
Stamped Concrete Crosswalks	3,500	SF	\$ 0.56	\$1,958.85
Chainlink Fence	720	LF	\$ 0.53	\$380.15
EVA Ditch	11,900	SF	\$ 0.25	<u>\$3,015.89</u>
Total Nonresidential Direct Costs				\$52,697.81

Costs shown above are based on the estimates developed at the time of formation, escalated each year by the annual CPI.

COLLECTIONS AND EXPENDITURES

RESIDENTIAL	
ITEM	AMOUNT
BEGINNING BALANCE AS OF JULY 1, 2023	\$0.00
<u>Sources of Funds</u>	
Special Tax Collections	\$91,394.74
<i>Subtotal Sources of Funds</i>	\$91,394.74
<u>Expenditures</u>	
Administrative Expenses ⁽¹⁾	\$14,033.11
Maintenance & Utilities ⁽²⁾	\$52,163.17
<i>Subtotal Expenditures</i>	\$66,196.28
ENDING BALANCE AS OF JUNE 30, 2024	\$25,198.46

(1) Includes City, County and Consulting fees.

(2) Includes all maintenance activities included in District budget

COMMERCIAL	
ITEM	AMOUNT
BEGINNING BALANCE AS OF JULY 1, 2023	\$0.00
<u>Sources of Funds</u>	
Special Tax Collections	\$85,941.48
<i>Subtotal Sources of Funds</i>	\$85,941.48
<u>Expenditures</u>	
Administrative Expenses ⁽¹⁾	\$9,738.31
Maintenance & Utilities ⁽²⁾	\$52,697.81
<i>Subtotal Expenditures</i>	\$62,436.12
ENDING BALANCE AS OF JUNE 30, 2024	\$23,505.36

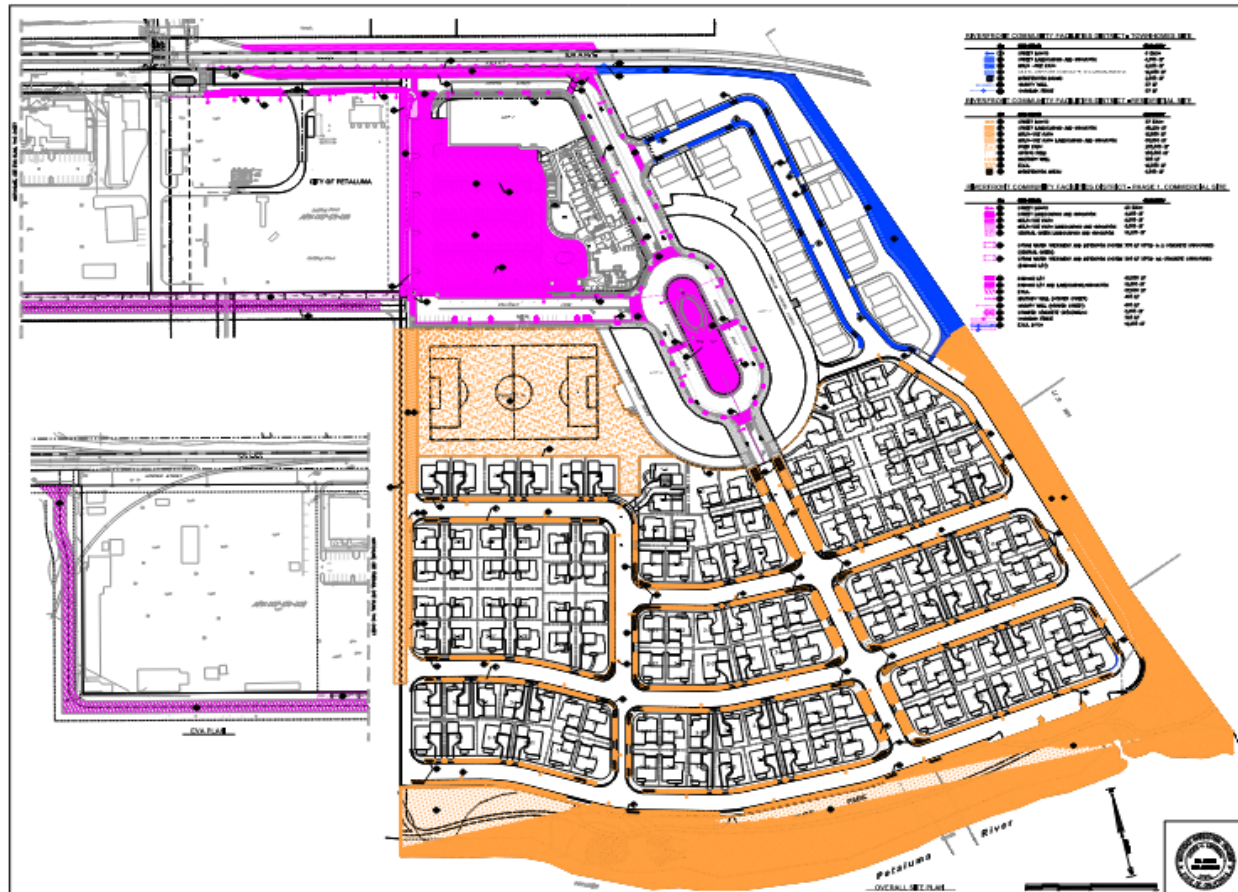
(1) Includes City, County and Consulting fees.

(2) Includes all maintenance activities included in District budget

TOWNHOMES	
ITEM	AMOUNT
BEGINNING BALANCE AS OF JULY 1, 2023	\$0.00
<u>Sources of Funds</u>	
Special Tax Collections	\$0.00
<i>Subtotal Sources of Funds</i>	<i>\$0.00</i>
<u>Expenditures</u>	
Administrative Expenses ⁽¹⁾	\$0.00
Maintenance & Utilities ⁽²⁾	\$0.00
<i>Subtotal Expenditures</i>	<i>\$0.00</i>
ENDING BALANCE AS OF JUNE 30, 2024	\$0.00

The area that will comprise the townhomes remains undeveloped as of the end of the 2023/24 Fiscal Year.

APPENDIX A – BOUNDARY MAP



APPENDIX B – SPECIAL TAX ROLL

<u>APN</u>	<u>Phase</u>	<u>Lot</u>	<u>FY 2023/24 Maximum Special Tax Rate</u>	<u>FY 2023/24 Applied Special Tax</u>	<u>Parcel Classification</u>
136-690-001	Riverfront 1	1	\$5,476.50	\$0.00	Undeveloped
136-690-002	Riverfront 1	2	\$0.00	\$0.00	Hotel parking lot
136-690-003	Riverfront 1	3	\$0.00	\$0.00	Hotel parking lot
136-690-004	Riverfront 1	4	\$66,422.53	\$58,093.14	Developed - Hotel
136-690-005	Riverfront 1	5	\$6,509.10	\$0.00	Undeveloped
136-690-006	Riverfront 1	6	\$10,141.66	\$0.00	Undeveloped
136-690-007	Riverfront 1	7	\$33,928.46	\$0.00	Undeveloped
136-690-010	Riverfront 1	A	\$0.00	\$0.00	Tax Exempt - Easement
136-690-011	Riverfront 1	B	\$0.00	\$0.00	Tax Exempt
136-690-012	Riverfront 1	N/A	\$0.00	\$0.00	Tax Exempt - Park
136-690-013	Riverfront 1	N/A	\$0.00	\$0.00	Tax Exempt - City
136-690-014	Riverfront 1	N/A	\$0.00	\$0.00	Tax Exempt - City
136-690-015	Riverfront 1	N/A	\$0.00	\$0.00	Tax Exempt - City
136-690-016	Riverfront 1	N/A	\$0.00	\$0.00	Tax Exempt - City
136-690-017	Riverfront 1	9	\$1,124.21	\$983.24	Developed - SFD
136-700-001	NB Phase 1	1	\$1,124.21	\$983.24	Developed - SFD
136-700-002	NB Phase 1	2	\$1,124.21	\$983.24	Developed - SFD
136-700-003	NB Phase 1	3	\$1,124.21	\$983.24	Developed - SFD
136-700-004	NB Phase 1	4	\$1,124.21	\$983.24	Developed - SFD
136-700-005	NB Phase 1	5	\$1,124.21	\$983.24	Developed - SFD
136-700-006	NB Phase 1	6	\$1,124.21	\$983.24	Developed - SFD
136-700-007	NB Phase 1	7	\$1,124.21	\$983.24	Developed - SFD
136-700-008	NB Phase 1	8	\$1,124.21	\$983.24	Developed - SFD
136-700-009	NB Phase 1	9	\$1,124.21	\$983.24	Developed - SFD
136-700-010	NB Phase 1	10	\$1,124.21	\$983.24	Developed - SFD
136-700-011	NB Phase 1	11	\$1,124.21	\$983.24	Developed - SFD
136-700-012	NB Phase 1	12	\$1,124.21	\$983.24	Developed - SFD
136-700-013	NB Phase 1	13	\$1,124.21	\$983.24	Developed - SFD
136-700-014	NB Phase 1	14	\$1,124.21	\$983.24	Developed - SFD
136-700-015	NB Phase 1	15	\$1,124.21	\$983.24	Developed - SFD
136-700-016	NB Phase 1	16	\$1,124.21	\$983.24	Developed - SFD
136-700-017	NB Phase 1	17	\$1,124.21	\$983.24	Developed - SFD
136-700-018	NB Phase 1	18	\$1,124.21	\$983.24	Developed - SFD
136-700-019	NB Phase 1	19	\$5,476.50	\$0.00	Undeveloped

<u>APN</u>	<u>Phase</u>	<u>Lot</u>	FY 2023/24 <u>Maximum</u> <u>Special</u> <u>Tax Rate</u>	FY 2023/24 <u>Applied</u> <u>Special Tax</u>	<u>Parcel</u> <u>Classification</u>
136-700-021	NB Phase 1	N/A	\$0.00	\$0.00	Tax Exempt
136-700-022	NB Phase 2	1	\$1,124.21	\$983.24	Developed - SFD
136-700-023	NB Phase 2	2	\$1,124.21	\$983.24	Developed - SFD
136-700-024	NB Phase 2	3	\$1,124.21	\$983.24	Developed - SFD
136-700-025	NB Phase 2	4	\$1,124.21	\$983.24	Developed - SFD
136-700-026	NB Phase 2	5	\$1,124.21	\$983.24	Developed - SFD
136-700-027	NB Phase 2	6	\$1,124.21	\$983.24	Developed - SFD
136-700-028	NB Phase 2	7	\$1,124.21	\$983.24	Developed - SFD
136-700-029	NB Phase 2	8	\$1,124.21	\$983.24	Developed - SFD
136-700-030	NB Phase 2	9	\$1,124.21	\$983.24	Developed - SFD
136-700-031	NB Phase 2	10	\$1,124.21	\$983.24	Developed - SFD
136-700-032	NB Phase 2	11	\$1,124.21	\$983.24	Developed - SFD
136-700-033	NB Phase 2	12	\$1,124.21	\$983.24	Developed - SFD
136-700-034	NB Phase 2	13	\$1,124.21	\$983.24	Developed - SFD
136-700-035	NB Phase 2	14	\$1,124.21	\$983.24	Developed - SFD
136-700-036	NB Phase 2	15	\$1,124.21	\$983.24	Developed - SFD
136-700-037	NB Phase 2	16	\$1,124.21	\$983.24	Developed - SFD
136-700-038	NB Phase 2	17	\$1,124.21	\$983.24	Developed - SFD
136-700-039	NB Phase 2	18	\$1,124.21	\$983.24	Developed - SFD
136-700-040	NB Phase 2	19	\$1,124.21	\$983.24	Developed - SFD
136-700-041	NB Phase 2	20	\$1,124.21	\$983.24	Developed - SFD
136-700-042	NB Phase 2	21	\$1,124.21	\$983.24	Developed - SFD
136-700-043	NB Phase 2	22	\$1,124.21	\$983.24	Developed - SFD
136-700-044	NB Phase 2	23	\$1,124.21	\$983.24	Developed - SFD
136-700-045	NB Phase 2	24	\$1,124.21	\$983.24	Developed - SFD
136-700-046	NB Phase 2	25	\$1,124.21	\$983.24	Developed - SFD
136-700-047	NB Phase 2	26	\$1,124.21	\$983.24	Developed - SFD
136-700-048	NB Phase 2	27	\$1,124.21	\$983.24	Developed - SFD
136-700-049	NB Phase 2	28	\$1,124.21	\$983.24	Developed - SFD
136-700-050	NB Phase 2	29	\$1,124.21	\$983.24	Developed - SFD
136-700-051	NB Phase 2	30	\$1,124.21	\$983.24	Developed - SFD
136-700-052	NB Phase 2	31	\$1,124.21	\$983.24	Developed - SFD
136-700-053	NB Phase 2	32	\$1,124.21	\$983.24	Developed - SFD
136-700-054	NB Phase 2	33	\$1,124.21	\$983.24	Developed - SFD
136-700-055	NB Phase 2	34	\$1,124.21	\$983.24	Developed - SFD
136-700-056	NB Phase 2	35	\$1,124.21	\$983.24	Developed - SFD
136-700-057	NB Phase 2	36	\$1,124.21	\$983.24	Developed - SFD

<u>APN</u>	<u>Phase</u>	<u>Lot</u>	FY 2023/24 <u>Maximum</u> <u>Special</u> <u>Tax Rate</u>	FY 2023/24 <u>Applied</u> <u>Special Tax</u>	<u>Parcel</u> <u>Classification</u>
136-700-058	NB Phase 2	37	\$1,124.21	\$983.24	Developed - SFD
136-700-059	NB Phase 2	38	\$1,124.21	\$983.24	Developed - SFD
136-700-060	NB Phase 2	39	\$1,124.21	\$983.24	Developed - SFD
136-700-061	NB Phase 2	40	\$1,124.21	\$983.24	Developed - SFD
136-700-062	NB Phase 2	41	\$1,124.21	\$983.24	Developed - SFD
136-700-063	NB Phase 2	42	\$1,124.21	\$983.24	Developed - SFD
136-700-064	NB Phase 2	43	\$1,124.21	\$983.24	Developed - SFD
136-700-065	NB Phase 2	44	\$1,124.21	\$983.24	Developed - SFD
136-700-066	NB Phase 2	45	\$1,124.21	\$983.24	Developed - SFD
136-700-067	NB Phase 2	46	\$1,124.21	\$983.24	Developed - SFD
136-700-068	NB Phase 2	47	\$1,124.21	\$983.24	Developed - SFD
136-700-069	NB Phase 2	48	\$1,124.21	\$983.24	Developed - SFD
136-700-070	NB Phase 2	49	\$1,124.21	\$983.24	Developed - SFD
136-700-071	NB Phase 2	50	\$1,124.21	\$983.24	Developed - SFD
136-700-072	NB Phase 2	51	\$1,124.21	\$983.24	Developed - SFD
136-700-073	NB Phase 2	52	\$1,124.21	\$983.24	Developed - SFD
136-700-074	NB Phase 2	53	\$1,124.21	\$983.24	Developed - SFD
136-700-075	NB Phase 2	54	\$1,124.21	\$983.24	Developed - SFD
136-700-076	NB Phase 2	55	\$1,124.21	\$983.24	Developed - SFD
136-700-077	NB Phase 2	56	\$1,124.21	\$983.24	Developed - SFD
136-700-078	NB Phase 2	57	\$1,124.21	\$983.24	Developed - SFD
136-700-079	NB Phase 2	58	\$1,124.21	\$983.24	Developed - SFD
136-700-080	NB Phase 2	59	\$1,124.21	\$983.24	Developed - SFD
136-700-081	NB Phase 2	60	\$1,124.21	\$983.24	Developed - SFD
136-700-082	NB Phase 2	61	\$1,124.21	\$983.24	Developed - SFD
136-700-083	NB Phase 2	62	\$1,124.21	\$983.24	Developed - SFD
136-700-084	NB Phase 2	63	\$1,124.21	\$983.24	Developed - SFD
136-700-085	NB Phase 2	64	\$1,124.21	\$983.24	Developed - SFD
136-700-086	NB Phase 2	65	\$1,124.21	\$983.24	Developed - SFD
136-700-087	NB Phase 2	66	\$1,124.21	\$983.24	Developed - SFD
136-700-088	NB Phase 2	67	\$1,124.21	\$983.24	Developed - SFD
136-700-089	NB Phase 2	68	\$1,124.21	\$983.24	Developed - SFD
136-700-090	NB Phase 2	69	\$1,124.21	\$983.24	Developed - SFD
136-700-091	NB Phase 2	70	\$1,124.21	\$983.24	Developed - SFD
136-700-092	NB Phase 2	71	\$1,124.21	\$983.24	Developed - SFD
136-700-093	NB Phase 2	72	\$1,124.21	\$983.24	Developed - SFD
136-700-094	NB Phase 2	A	\$0.00	\$0.00	Tax Exempt - Park

<u>APN</u>	<u>Phase</u>	<u>Lot</u>	FY 2023/24 <u>Maximum</u> <u>Special</u> <u>Tax Rate</u>	FY 2023/24 <u>Applied</u> <u>Special Tax</u>	<u>Parcel</u> <u>Classification</u>
136-700-095	NB Phase 2	N/A	\$0.00	\$0.00	Tax Exempt - Easement
136-710-001	NB Phase 1	1	\$1,124.21	\$983.24	Developed - SFD
136-710-002	NB Phase 1	2	\$1,124.21	\$983.24	Developed - SFD
136-710-003	NB Phase 3	3	\$1,124.21	\$983.24	Developed - SFD
136-710-004	NB Phase 3	4	\$1,124.21	\$983.24	Developed - SFD
136-710-005	NB Phase 3	5	\$1,124.21	\$983.24	Developed - SFD
136-710-006	NB Phase 3	6	\$1,124.21	\$983.24	Developed - SFD
136-710-007	NB Phase 3	7	\$1,124.21	\$983.24	Developed - SFD
136-710-008	NB Phase 3	8	\$1,124.21	\$983.24	Developed - SFD
136-710-009	NB Phase 3	9	\$1,124.21	\$983.24	Developed - SFD
136-710-010	NB Phase 3	10	\$1,124.21	\$983.24	Developed - SFD
136-710-011	NB Phase 3	11	\$1,124.21	\$983.24	Developed - SFD
136-710-012	NB Phase 3	12	\$1,124.21	\$983.24	Developed - SFD
136-710-013	NB Phase 3	13	\$1,124.21	\$983.24	Developed - SFD
136-710-014	NB Phase 3	14	\$1,124.21	\$983.24	Developed - SFD
136-710-015	NB Phase 3	15	\$1,124.21	\$983.24	Developed - SFD
136-710-016	NB Phase 3	16	\$1,124.21	\$983.24	Developed - SFD
136-710-017	NB Phase 3	17	\$1,124.21	\$983.24	Developed - SFD
136-710-018	NB Phase 3	18	\$1,124.21	\$983.24	Developed - SFD
136-710-019	NB Phase 3	19	\$1,124.21	\$983.24	Developed - SFD
136-710-020	NB Phase 3	20	\$1,124.21	\$983.24	Developed - SFD
136-710-021	NB Phase 3	21	\$1,124.21	\$983.24	Developed - SFD
136-710-022	NB Phase 3	22	\$1,124.21	\$983.24	Developed - SFD
136-710-023	NB Phase 3	23	\$1,124.21	\$983.24	Developed - SFD
136-710-024	NB Phase 3	24	\$1,124.21	\$983.24	Developed - SFD
136-710-025	NB Phase 3	25	\$1,124.21	\$983.24	Developed - SFD
136-710-026	NB Phase 3	26	\$1,124.21	\$983.24	Developed - SFD
136-710-027	NB Phase 3	27	\$1,124.21	\$983.24	Developed - SFD
136-710-028	NB Phase 3	28	\$1,124.21	\$983.24	Developed - SFD
136-710-029	NB Phase 3	29	\$1,124.21	\$983.24	Developed - SFD
136-710-030	NB Phase 3	30	\$1,124.21	\$983.24	Developed - SFD
136-710-031	NB Phase 3	31	\$1,124.21	\$983.24	Developed - SFD
136-710-032	NB Phase 3	32	\$1,124.21	\$983.24	Developed - SFD
136-710-033	NB Phase 3	33	\$1,124.21	\$983.24	Developed - SFD
136-710-034	NB Phase 3	34	\$1,124.21	\$983.24	Developed - SFD
136-710-035	NB Phase 3	35	\$1,124.21	\$983.24	Developed - SFD
136-710-036	NB Phase 3	36	\$1,124.21	\$983.24	Developed - SFD

<u>APN</u>	<u>Phase</u>	<u>Lot</u>	FY 2023/24 <u>Maximum</u> <u>Special</u> <u>Tax Rate</u>	FY 2023/24 <u>Applied</u> <u>Special Tax</u>	<u>Parcel</u> <u>Classification</u>
136-710-037	NB Phase 3	37	\$1,124.21	\$983.24	Developed - SFD
136-710-038	NB Phase 3	38	\$1,124.21	\$983.24	Developed - SFD
136-710-039	NB Phase 3	39	\$1,124.21	\$983.24	Developed - SFD
136-710-040	NB Phase 3	40	\$1,124.21	\$983.24	Developed - SFD
136-710-041	NB Phase 3	41	\$1,124.21	\$983.24	Developed - SFD
136-710-042	NB Phase 3	42	\$1,124.21	\$983.24	Developed - SFD
136-710-043	NB Phase 3	43	\$1,124.21	\$983.24	Developed - SFD
				\$189,847.30	

APPENDIX C – DELINQUENCIES

As of June 30, 2024, the County of Sonoma reported no delinquencies in the District.