

# CITY OF CARSON

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*Fiscal Year 2019/20 Annual Report For:*

**Community Facilities District No. 2018-1  
(Maintenance and Services)**

**January 2020**

Prepared by:



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# 1. DISTRICT ANALYSIS

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## 1.1 District

The City of Carson (the “City”) formed Community Facilities District No. 2018-01 (Maintenance and Services) (the “CFD”) pursuant to the Mello-Roos Community Facilities Act of 1982 (the “Act”) in 2018 to fund certain municipal services associated with new industrial and multi-family residential developments. The services consist of, but are not limited to: law enforcement services, street sweeping/sidewalk cleaning and maintenance, maintenance of parks, parkways, and open space, maintenance of roadways, flood and storm protection services, and other eligible services permitted by the Act to service properties within the boundaries of the CFD.

The CFD was originally formed with one parcel in Tax Zone 1 and an annexation occurred in May of 2019 to add five more parcels to Tax Zone 2. No bonds were issued for the CFD and the special tax is projected to be levied in perpetuity.

## 1.2 Levy

The City levied the Fiscal Year 2019/20 special tax on six parcels for a total of \$45,959.34. Tax Zone 1 levied one parcel at 100% of its maximum special tax rate per acre and Tax Zone 2 levied five parcels at 100% of its maximum special tax rate per acre.

The maximum special tax rate shall be increased annually by the percentage change in the November annualized Consumer Price Index for Los Angeles-Long Beach-Anaheim for all Urban Consumers.

The levy shall be collected in the same manner and at the same time as ordinary ad valorem property taxes by the County of Los Angeles. The County will disburse the levy amount collected based on the distribution schedule of the County of Los Angeles.

### **NBS**

Christine Drazil, Analyst

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## 2. LEVY SUMMARY

### 2.1 Special Tax Rates

The following table shows the Fiscal Year 2019/20 special tax rates for each Tax Zone.

Tax Zone	2019/20 Actual Special Tax Rate per Acre	2019/20 Maximum Special Tax Rate per Acre <sup>(1)</sup>
Tax Zone 1	\$2,043.21	\$2,043.21
Tax Zone 2	1,839.18	1,839.18

(1) Commencing July 1, 2019, the Maximum Special Tax Rate for each Tax Zone shall be increase by the percentage change in the November annualized Consumer Price Index (CPI) for Los Angeles-Long Beach-Anaheim for all Urban Consumers.

The following table shows the breakdown of the Fiscal Year 2019/20 levy amount for each Tax Zone.

Tax Zone	Parcel Count	2019/20 Levy Amount <sup>(1)</sup>	2019/20 Total Maximum Special Tax	% of Total Maximum Tax Levied
Tax Zone 1	1	\$9,431.44	\$9,431.45	100.00%
Tax Zone 2	5	36,527.90	36,527.94	100.00
<b>Totals</b>	<b>6</b>	<b>\$45,959.34</b>	<b>\$45,959.39</b>	<b>100.00%</b>

(1) This amount includes installment rounding for tax roll purposes, where applicable.

### 3. FINAL BUDGET REPORT FOR FISCAL YEAR 2019/20

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The following page shows the final budget in the CFD.

**City of Carson**  
**Community Facilities District No. 2018-01**  
**Final Budget for 08/01/2019 Billing**

<b>Category/Item</b>	<b>FY 2019/20</b>	<b>Not Available</b>	<b>Increase / (Decrease)</b>
Services costs	\$41,903.47	\$0.00	\$41,903.47
Administration costs	4,055.92	0.00	4,055.92
Misc. costs	(0.05)	0.00	(0.05)
<b>Grand Total:</b>	<b>\$45,959.34</b>	<b>\$0.00</b>	<b>\$45,959.34</b>
<b>Total Accounts:</b>	<b>6</b>		<b>6</b>

**Footnotes:**

## 4. FINAL BILLING DETAIL REPORT FOR FISCAL YEAR 2019/20

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The following pages show the billed parcels in the CFD and the Fiscal Year 2019/20 levy amount.

**City of Carson**  
**Community Facilities District No. 2018-01**  
**Final Billing Detail Report for Fiscal Year 2019/20**

<b>Account ID</b>	<b>Property ID</b>	<b>DB</b>	<b>Levy</b>	<b>Other</b>	<b>Total</b>
7316-025-061	7316-025-061-7		\$4,529.90	\$0.00	\$4,529.90
7316-025-062	7316-025-062-6		13,253.13	(0.01)	13,253.12
7316-025-097	7316-025-097-5		17,279.09	(0.01)	17,279.08
7316-025-116	7316-025-116-2		739.35	(0.01)	739.34
7316-025-117	7316-025-117-1		726.47	(0.01)	726.46
7339-002-003	7339-002-003-0		9,431.45	(0.01)	9,431.44
<b>6 Accounts</b>			<b>\$45,959.39</b>	<b>(\$0.05)</b>	<b>\$45,959.34</b>