

City of Sacramento
Annual Continuing Disclosure Report
Fiscal Year 2016/17

Issue Sacramento City Financing Authority
2013 Special Tax Refunding Revenue Bonds
(Westlake and Regency Park)
Series A

Par \$23,525,000

Issued January 29, 2013

CUSIP Numbers 785852AF1
785852AG9
785852AH7
785852AJ3
785852AK0
785852AL8
785852AM6
785852AN4
785852AP9
785852AQ7
785852AR5
785852AS3
785852AT1

Reserve Fund Note *The reserve for the 2013 Special Tax Refunding Revenue Bonds consists of a separate Westlake CFD reserve and a separate Regency Park CFD reserve (i.e., there is no commingling of reserves).*

Content of Annual Report.

The City's Annual Report shall contain or incorporate by reference the following:

(a) The City's comprehensive audited financial report for the prior fiscal year.

The City's Comprehensive Annual Financial Report (CAFR) for the prior fiscal year has been uploaded as a separate document in EMMA. The CAFR is also available on the City's website at:

www.cityofsacramento.org/Finance/Accounting/Reporting

THE CITY'S ANNUAL FINANCIAL STATEMENT IS PROVIDED SOLELY TO COMPLY WITH THE SECURITIES AND EXCHANGE COMMISSION STAFF'S INTERPRETATION OF RULE 15C2-12. NO FUNDS OR ASSETS OF THE AUTHORITY OR THE CITY, OTHER THAN NET SPECIAL TAXES, ARE REQUIRED TO BE USED TO PAY DEBT SERVICE ON THE BONDS, AND NEITHER THE AUTHORITY NOR THE CITY IS OBLIGATED TO ADVANCE AVAILABLE FUNDS TO COVER ANY DELINQUENCIES. INVESTORS SHOULD NOT RELY ON THE FINANCIAL

CONDITION OF THE AUTHORITY OR THE CITY IN EVALUATING WHETHER TO BUY, HOLD, OR SELL THE BONDS.

(b) To the extent not included in the City’s audited financial statements, the following information:

- (1) The most recent annual information the City is required by the Mello-Roos Community Facilities Act of 1982 to file with the California Debt and Investment Advisory Commission on the Authority’s behalf.**

The City’s annual filing with CDIAC for this issue, on the Authority’s behalf as well as the submittals for the associated loan, have been uploaded as separate documents and are also available online at: www.cityofsacramento.org/CityTreasurer/DebtManagement/ContinuingDisclosure/CDIACReports

- (2) An updated table in substantially the form of the table in the Official Statement titled “Table 5 – Westlake CFD and Regency Park CFD Value-to-Burden Ratios,” using property valuations based upon the most recent equalized tax roll before the September next preceding the Annual Report Date.**

CFD	2017-18 Assessed Value	Principal Amount of Special Tax Bonds*	Overlapping Liens*	Total Lien	Value-to-Burden Ratio
Westlake	\$ 525,067,136	\$ 6,000,000	\$ 3,975,070	\$ 9,975,070	52.64:1
Regency Park	\$ 663,193,629	\$ 11,590,000	\$ 8,704,681	\$ 20,294,681	32.68:1

* as of February 14, 2018, excluding School District Debt

Source: California Municipal Statistics, Inc.

- (3) Any changes to the Rate and Method of Apportionment of Special Tax for either of the CFDs.**

There were no changes to the Rate and Method of Apportionment of Special Tax for either of the CFDs.

- (4) The amount of prepayments of the Special Tax with respect to each of the CFDs for the prior fiscal year.**

There were no prepayments of the Special Tax with respect to each of the CFDs for the prior fiscal year.

Additional Information.

Federal Emergency Management Agency

On June 16, 2015, the Federal Emergency Management Agency issued new Flood Insurance Rate Maps (FIRMs) for the Natomas Basin. The new FIRMs changed the basin's flood-zone designation from AE to A99 because the 50% criterion for completion of the levee work and federal authorization had been achieved. The practical result of the change was to lift the de facto building moratorium that the basin had been under since December 8, 2008.

In collaboration with the Sacramento Area Flood Control Agency and the California Department of Water Resources, the U.S. Army Corps of Engineers has been working on completing the remaining levee work in Natomas. Construction is anticipated to start in March 2018 on multiple reaches of the levees, and many other reaches are currently being designed. The goal is to have the levee work completed before 2025, thereby providing 200-year level of flood protection in Natomas.

Although the City intends to update the development status in North Natomas as milestones occur, the City does not guarantee that it will do so or that the information provided through the web-page link below is the most current available:

<http://www.cityofsacramento.org/Community-Development/Resources/Natomas-Basin>

CDIAC Annual Filings:

See Exhibit A1 - 2013 Special Tax Refunding - Authority FY17 Annual CDIAC Marks-Roos Filing.

See Exhibit A2 - 2013 Special Tax Refunding - Regency Park FY17 Annual CDIAC Marks-Roos Filing.

See Exhibit A3 - 2013 Special Tax Refunding - Westlake FY17 Annual CDIAC Marks-Roos Filing.

See Exhibit A4 – 2013 Special Tax Refunding - Westlake FY17 Annual CDIAC Mello-Roos Filing.

See Exhibit A5 – 2013 Special Tax Refunding - Regency Park FY17 Annual CDIAC Mello-Roos Filing.

The City's annual filings with CDIAC for this issue are also available online at:

www.cityofsacramento.org/CityTreasurer/DebtManagement/ContinuingDisclosure/CDIACReports

**STATE OF CALIFORNIA
MARKS-ROOS YEARLY FISCAL STATUS REPORT
FOR AUTHORITY ISSUE**

Submitted:
Tuesday, October 24, 2017
10:00:52AM
CDIAC #: 2012-1942

California Debt and Investment Advisory Commission
915 Capitol Mall, Room 400, Sacramento, CA 95814
P.O. Box 942809, Sacramento, CA 94209-0001
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

California Government Code Section 6599.1 requires that all issuers selling Marks-Roos bonds, which is part of the Marks-Roos Local Bond Pooling Act of 1985, after January 1, 1996 are required to report specific information to the Commission by October 30th of the current year and each year thereafter, until maturity.

I. GENERAL INFORMATION

A. Authority Issuer Sacramento City Financing Authority

B. Name/ Title/ Series of Bond Issue 2012 Special Tax Ref RBs

Senior Issue Yes No Subordinate Issue Yes No

C. Project Name Westlake & Regency Park Series A

D. Date of Bond Issue 1/10/2013

E. Original Principal Amount of Bonds \$23,525,000.00

F. Reserve Fund Minimum Balance Required Yes No Amount \$2,352,500.00

G. Total Issuance Costs \$0.00
(Report Issuance Costs only at initial filing)

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2017

A. Principal Amount of Bonds Outstanding \$18,730,000.00

B. Total Bond Reserve Fund \$2,408,006.07

Bond Reserve Cash \$2,408,006.07 Bond Reserve Surety Bond \$0.00

C. Capitalized Interest Fund \$0.00

III. AUTHORITY FINANCIAL INFORMATION

A. Fees Paid for Professional Services (Annual Totals)

1. Type of Services	2. Amount of Fees
TRST	\$3,710.00
ADMIN	\$25,353.77
	\$0.00
	\$0.00
	\$0.00

(Attach additional sheets if necessary.)

B. Local Obligor

1. Issuer/Borrower	2. Bond Purchase (BP) or Loan (L)	3. Original Amount of Purchase/Loan (from Authority Issue)	4. Administration Fee (Charged to LOB) this FY
City of Sacramento	BP	\$8,455,000.00	\$13,257.88

Submitted:
Tuesday, October 24, 2017
10:00:52AM
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For Office Use Only Fiscal Year _____
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- C. Investment Contracts
1. Terms of Investment Contracts
 - a. Final Maturity
 - b. Other (see Guidelines for explanation)

2. Commission/Fee for Contract Total \$0.00
3. Interest Earnings on Contract Current \$0.00

D. Does this Agency participate in the County's Teeter Plan? Yes No

IV. ISSUE RETIRED

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.
(Indicate reason for retirement)

Matured Redeemed Entirely Other

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:
and redemption date:

If Other:

and date:

V. NAME OF PARTY COMPLETING THIS FORM

Name David Schroeder
Title Senior Consultant
Firm/ Agency NBS
Address 32605 Temecula Parkway, Suite 100
City/ State/ Zip Temecula, CA 92592
Phone Number (800) 676-7516
E-Mail CTO_Debt@cityofsacramento.org

Date of Report 10/24/2017

VI. COMMENTS:

II.B. Based on market value basis.

Submitted:
Tuesday, October 24, 2017
10:00:52AM
CDIAC #: 2012-1942

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MARKS-ROOS YEARLY FISCAL STATUS REPORT
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For Office Use Only Fiscal Year _____
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Local Obligor (continued)

1. Issuer/Borrower	2. Bond Purchase (BP) or Loan (L)	3. Original Amount of Purchase/Loan (from Authority Issue)	4. Administration Fee (Charged to LOB) this FY

STATE OF CALIFORNIA
MARKS-ROOS YEARLY FISCAL STATUS REPORT
FOR LOCAL OBLIGORS

California Debt and Investment Advisory Commission
915 Capitol Mall, Room 400, Sacramento, CA 95814
P.O. Box 942809, Sacramento, CA 94209-0001
Tel: (916) 653-3269 Fax (916) 654-7440

Submitted:

Tuesday, October 24, 2017

11:09:16AM

CDIAC #: 2012-1944

For Office Use Only

Fiscal Year _____

California Government Code Section 6599.1 requires that all issuers selling Marks-Roos bonds, which is part of the Marks-Roos Local Bond Pooling Act of 1985, after January 1, 1996 are required to report specific information to the Commission by October 30th of the current year and each year thereafter, until maturity.

I. GENERAL INFORMATION

- A. Local Obligor Issuer Sacramento CFD No 2001-03
- B. Name/ Title/ Series of Bond Issue 2013 Special Tax Ref Bonds
- C. Project Name North Natomas Regency Park Series A
- D. Date of Bond Issue/Loan 1/10/2013
- E. Original Principal Amount of Bonds/Loan \$15,070,000.00
- F. Reserve Fund Minimum Balance Required Yes Amount: \$1,507,000.00 No
- Part of Authority Reserve Fund Yes Percent of Reserve fund: 64.06% No
- G. Name of Authority that purchased debt Sacramento City Financing Authority
- H. Date of Authority Bond(s) Issuance 1/10/2013

II. FUND BALANCE FISCAL STATUS

Balances Reported as of : 6/30/2017

- A. Principal Amount of Bonds/Loan Outstanding \$12,255,000.00
- B. Bond Reserve Fund \$1,545,903.06
- C. Capitalized Interest Fund \$0.00
- D. Administrative Fee Charged by Authority \$18,623.66

III. DELINQUENT REPORTING INFORMATIONHave delinquent Taxes been reported: Yes No

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2017

- A. Delinquency Rate 0.40%
- B. Does this Agency participate in the County's Teeter Plan: Yes No
- C. Taxes Due \$1,251,363.66
- D. Taxes Unpaid \$4,980.81

IV. ISSUE RETIRED

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. (Indicate reason for retirement)

Matured Redeemed/Repaid Entirely Other

If Matured, indicate final maturity date:

If Redeemed/Repaid Entirely, state refunding bond title/ Loan, and CDIAC#:

and redemption/repayment date:

If Other:

and date:

V. NAME OF PARTY COMPLETING THIS FORM

Name David Schroeder

Title Senior Consultant

Firm/ Agency NBS

Address 32605 Temecula Parkway, Suite 100

City/ State/ Zip Temecula, CA 92592

Submitted:

Tuesday, October 24, 2017

11:09:16AM

CDIAC #: 2012-1944

STATE OF CALIFORNIA
MARKS-ROOS YEARLY FISCAL STATUS REPORT
FOR LOCAL OBLIGORS

California Debt and Investment Advisory Commission
915 Capitol Mall, Room 400, Sacramento, CA 95814
P.O. Box 942809, Sacramento, CA 94209-0001
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year _____

Phone Number (800) 676-7516

Date of Report 10/24/2017

E-Mail CTO_Debt@cityofsacramento.org

VI. COMMENTS: II.B. Based on market value basis.

STATE OF CALIFORNIA
MARKS-ROOS YEARLY FISCAL STATUS REPORT
FOR LOCAL OBLIGORS

California Debt and Investment Advisory Commission
915 Capitol Mall, Room 400, Sacramento, CA 95814
P.O. Box 942809, Sacramento, CA 94209-0001
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year _____

Submitted:

Tuesday, October 24, 2017

11:06:00AM

CDIAC #: 2012-1943

California Government Code Section 6599.1 requires that all issuers selling Marks-Roos bonds, which is part of the Marks-Roos Local Bond Pooling Act of 1985, after January 1, 1996 are required to report specific information to the Commission by October 30th of the current year and each year thereafter, until maturity.

I. GENERAL INFORMATION

A. Local Obligor Issuer Sacramento North Natomas Westlake CFD No 2000-01

B. Name/ Title/ Series of Bond Issue 2013 Special Tax Ref Bonds

C. Project Name Series A

D. Date of Bond Issue/Loan 1/10/2013

E. Original Principal Amount of Bonds/Loan \$8,455,000.00

F. Reserve Fund Minimum Balance Required Yes Amount: \$845,500.00No Part of Authority Reserve Fund Yes Percent of Reserve fund: 35.94%No

G. Name of Authority that purchased debt Sacramento City Financing Authority

H. Date of Authority Bond(s) Issuance 1/10/2013

II. FUND BALANCE FISCAL STATUS

Balances Reported as of : 6/30/2017

A. Principal Amount of Bonds/Loan Outstanding \$6,475,000.00

B. Bond Reserve Fund \$862,103.01

C. Capitalized Interest Fund \$0.00

D. Administrative Fee Charged by Authority \$15,637.61

III. DELINQUENT REPORTING INFORMATIONHave delinquent Taxes been reported: Yes No

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2017

A. Delinquency Rate 0.43%

B. Does this Agency participate in the County's Teeter Plan: Yes No

C. Taxes Due \$787,973.36

D. Taxes Unpaid \$3,352.10

IV. ISSUE RETIRED

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. (Indicate reason for retirement)

Matured Redeemed/Repaid Entirely Other

If Matured, indicate final maturity date:

If Redeemed/Repaid Entirely, state refunding bond title/ Loan, and CDIAC#:

and redemption/repayment date:

If Other:

and date:

V. NAME OF PARTY COMPLETING THIS FORM

Name David Schroeder

Title Senior Consultant

Firm/ Agency NBS

Address 32605 Temecula Parkway, Suite 100

City/ State/ Zip Temecula, CA 92592

Submitted:

Tuesday, October 24, 2017

11:06:00AM

CDIAC #: 2012-1943

STATE OF CALIFORNIA
MARKS-ROOS YEARLY FISCAL STATUS REPORT
FOR LOCAL OBLIGORS

California Debt and Investment Advisory Commission
915 Capitol Mall, Room 400, Sacramento, CA 95814
P.O. Box 942809, Sacramento, CA 94209-0001
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year _____

Phone Number (800) 676-7516

Date of Report 10/24/2017

E-Mail CTO_Debt@cityofsacramento.org

VI. COMMENTS: II.B. Based on market value basis.

**STATE OF CALIFORNIA
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)
YEARLY FISCAL STATUS REPORT**

Submitted:
Monday, October 23, 2017
12:05:24PM
CDIAC #: 2012-1943

California Debt and Investment Advisory Commission
915 Capitol Mall, Room 400, Sacramento, CA 95814
P.O. Box 942809, Sacramento, CA 94209-0001
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

I. GENERAL INFORMATION

A. Issuer Sacramento North Natomas Westlake CFD No 2000-01

B. Project Name Series A

C. Name/ Title/ Series of Bond Issue 2013 Special Tax Ref Bonds

D. Date of Bond Issue 1/10/2013

E. Original Principal Amount of Bonds \$8,455,000.00

F. Reserve Fund Minimum Balance Required Yes Amount \$845,500.00 No

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2017

A. Principal Amount of Bonds Outstanding \$6,475,000.00

B. Bond Reserve Fund \$862,103.01

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$345,577.23

III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX

A. Assessed or Appraised Value Reported as of: 7/1/2017

From Equalized Tax Roll

From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$525,067,136.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$787,973.36

B. Total Amount of Unpaid Special Taxes Annually \$3,352.10

C. Does this agency participate in the County's Teeter Plan? Y

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2017

A. Total Number of Delinquent Parcels: 8

B. Total Amount of Taxes Due on Delinquent Parcels: \$3,352.10
(Do not include penalties, penalty interest, etc.)

VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Aggregate totals, if foreclosure commenced on same date) (Attach additional sheets if necessary.)

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

STATE OF CALIFORNIA

MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)
YEARLY FISCAL STATUS REPORT

For Office Use Only
Fiscal Year _____

Submitted:
Monday, October 23, 2017
12:05:24PM
CDIAC #: 2012-1943

California Debt and Investment Advisory Commission
915 Capitol Mall, Room 400, Sacramento, CA 95814
P.O. Box 942809, Sacramento, CA 94209-0001
(916) 653-3269 Fax (916) 654-7440

VII. ISSUE RETIRED

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.
(Indicate reason for retirement)

Matured Redeemed Entirely Other

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

VIII. NAME OF PARTY COMPLETING THIS FORM

Name David Schroeder
Title Senior Consultant
Firm/ Agency NBS
Address 32605 Temecula Parkway, Suite 100
City/ State/ Zip Temecula, CA 92592
Phone Number (800) 676-7516 Date of Report 10/23/2017
E-Mail dschroeder@nbsgov.com

IX. ADDITIONAL COMMENTS:

II.B. Based on market value basis.

- I.A. Issuer: City of Sacramento
- I.B. Project Name: North Natomas Westlake CFD No. 2001-03
- I.C. Name/Title/Series of Bond Issue: Special Tax Refunding Bonds, Series A (2013)
- I.D. Date of Bond Issue: January 29, 2013

**STATE OF CALIFORNIA
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)
YEARLY FISCAL STATUS REPORT**

Submitted:
Monday, October 23, 2017
12:10:30PM
CDIAC #: 2012-1944

California Debt and Investment Advisory Commission
915 Capitol Mall, Room 400, Sacramento, CA 95814
P.O. Box 942809, Sacramento, CA 94209-0001
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

I. GENERAL INFORMATION

A. Issuer Sacramento CFD No 2001-03

B. Project Name North Natomas Regency Park Series A

C. Name/ Title/ Series of Bond Issue 2013 Special Tax Ref Bonds

D. Date of Bond Issue 1/10/2013

E. Original Principal Amount of Bonds \$15,070,000.00

F. Reserve Fund Minimum Balance Required Yes Amount \$1,507,000.00 No

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2017

A. Principal Amount of Bonds Outstanding \$12,255,000.00

B. Bond Reserve Fund \$1,545,903.06

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$0.00

III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX

A. Assessed or Appraised Value Reported as of: 7/1/2017

From Equalized Tax Roll

From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$663,193,629.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$1,251,363.66

B. Total Amount of Unpaid Special Taxes Annually \$4,980.81

C. Does this agency participate in the County's Teeter Plan? Y

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2017

A. Total Number of Delinquent Parcels: 17

B. Total Amount of Taxes Due on Delinquent Parcels: \$4,980.81
(Do not include penalties, penalty interest, etc.)

VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Aggregate totals, if foreclosure commenced on same date) (Attach additional sheets if necessary.)

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

STATE OF CALIFORNIA

MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)
YEARLY FISCAL STATUS REPORT

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VII. ISSUE RETIRED

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.
(Indicate reason for retirement)

Matured Redeemed Entirely Other

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

VIII. NAME OF PARTY COMPLETING THIS FORM

Name David Schroeder
Title Senior Consultant
Firm/ Agency NBS
Address 32605 Temecula Parkway, Suite 100
City/ State/ Zip Temecula, CA 92592
Phone Number (800) 676-7516 Date of Report 10/23/2017
E-Mail dschroeder@nbsgov.com

IX. ADDITIONAL COMMENTS:

II.B. Based on market value basis.

- I.A. Issuer: City of Sacramento
- I.B. Project Name: North Natomas Regency Park CFD No. 2001-03
- I.C. Name/Title/Series of Bond Issue: Special Tax Refunding Bonds, Series A (2013)
- I.D. Date of Bond Issue: January 29, 2013