



LIVE OAK CITY COUNCIL

REGULAR MEETING AGENDA DECEMBER 6, 2023 6:00 PM

MEETING LOCATION
LIVE OAK COUNCIL CHAMBERS
9955 LIVE OAK BOULEVARD
LIVE OAK, CALIFORNIA 95953

MEMBERS OF THE COUNCIL

BOB WOTEN, MAYOR
JERAMY CHAPDELAIN, VICE MAYOR
LAKHVIR GHAG, COUNCILMEMBER
ASHLEY HERNANDEZ, COUNCILMEMBER
NANCY SANTANA, COUNCILMEMBER

AARON PALMER,
CITY MANAGER

NICOLE ROSSER,
CITY ATTORNEY

The Council may take up any agenda item at any time, regardless of the order listed. Action may be taken on any item on this agenda. Materials related to an item on this Agenda submitted to the Council after distribution of the agenda packet are available for public inspection at City Hall, 9955 Live Oak Boulevard, Live Oak, during normal business hours. Such documents are also available on the City of Live Oak's website at www.liveoakcity.org, subject to staff's availability to post the documents before the meeting.

In compliance with the Americans with Disabilities Act, the meeting room is wheelchair accessible and disabled parking is available. If you have a disability and need disability-related modifications or accommodations to participate in this meeting, please contact the City Clerk's office at (530) 695-2112 x107. Requests must be made at least 24 hours in advance.

- **Remote Viewing:**

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- **Public Comment:** Members of the public can submit general public comments, as well as comment on specific agenda items in the following ways:
 - **Public Attendance:** Members of the public who attend in person may make comments from the Council Chamber podium.

- **Live Remote Public Comment:** Members of the public can submit a live remote public comment by:
 - *Joining the virtual Council meeting via the link below. When public comment is opened, raise your virtual hand and be called upon to speak for up to 3 minutes.*

<https://us02web.zoom.us/j/89553789476>
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 1-669-900-6833 or 1-833-548-0282 (Toll Free)
Webinar ID: 895 5378 9476
 - **Email Public Comment:** Comments from the public on agenda items will be accepted until 1:00 pm on the date of the meeting, via email to the City Clerk at cmenchaca@liveoakcity.org. Comments will be distributed to Council prior to the meeting and attached to the minutes. Please note that emailed comments will NOT be read aloud by staff during the meeting.
 - **eComment Feature:** Comments from the public on agenda items will be accepted until 1:00 pm on the date of the meeting, via the eComment feature at https://liveoakca.granicus.com/ViewPublisher.php?view_id=1. Comments will be distributed to Council prior to the meeting and attached to the minutes. Please note that eComments will NOT be read aloud by staff during the meeting.
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CALL TO ORDER**ROLL CALL****PLEDGE OF ALLEGIANCE AND INVOCATION****CORRECTIONS AND/OR CHANGES TO THE AGENDA BY CITY MANAGER ONLY****PRESENTATIONS AND RECOGNITIONS****PUBLIC COMMENT**

Any person wishing to address the City Council on general jurisdictional matters or consent calendar items may do so at this time. If you are commenting on an agenda item, your comments will be heard at the time that item is scheduled for discussion. The City Council adopted a time limit of three minutes per person. The Brown Act does not allow for Council discussion of items not on the agenda. Councilmembers may only a) refer the matter to staff; b) ask for additional information; c) request a report back; or d) provide a limited factual response for items not listed on the agenda.

CITY COUNCIL ORGANIZATION FOR 2024

1. Election of Council Mayor
2. Election of Council Vice Mayor

CONSENT ITEMS

Consent Calendar is passed by one motion with exceptions and separate votes as noted.

3. City Council Meeting Minutes
Recommendation: Approve the November 15, 2023, City Council Regular Meeting minutes.
(Clarissa Menchaca, City Clerk)
4. Filing and Acceptance of State Required Annual Report for Fiscal Year 2023-24 for Community Facilities District No. 92-1 of the City of Live Oak
Recommendation: Accept and file.
(James Ramsey, Finance Director)
5. Filing and Acceptance of State Required Annual Report for Fiscal Year 2023-24 for Community Facilities District No. 2004-1 of the City of Live Oak
Recommendation: Accept and file.
(James Ramsey, Finance Director)
6. Second Reading and Adoption of an Ordinance of the City Council of the City of Live Oak, Amending the City of Live Oak Municipal Code, Title 15 Buildings and Construction, by the Addition of a New Chapter 15.51, Sutter Butte Basin Regional Levee Improvement Program Development Impact Fee
Recommendation: Waive the Second Reading of and adopt an ordinance amending Title 15 of the Live Oak Municipal Code, by adding a new Chapter 15.51, which establishes the Regional LDIF for the City of Live Oak. Adoption of the amendment to the City of Live Oak Municipal Code to incorporate the new fee, is based on the City making required findings pursuant to the Mitigation Fee Act (also known as "AB 1600," Government Code sections 66000, et seq.).
(Kevin Valente, Contract Planner)

7. City Projects Update
Recommendation: Receive and file.
(Ron Walker, Public Works Director)

BUSINESS ITEMS

8. City Council Discussion and Possible Action to Award a Construction Contract for City of Live Oak Pennington Road East Overlay Project
Recommendation: 1) Award a construction contract for the City of Live Oak Pennington Road East Overlay Project to All-American Construction; and 2) Authorize the City Manager to execute the contract and all other documents necessary to complete the project.
(Scott Rolls, City Engineer)

ITEMS REMOVED FROM THE CONSENT AGENDA FOR COUNCIL CONSIDERATION AND ACTION

UPDATES AND ANNOUNCEMENTS FROM THE CITY ATTORNEY AND CITY MANAGER

COUNCILMEMBER COMMENTS

ADJOURNMENT



**City of Live Oak
Report to City Council**

Meeting Date: December 6, 2023
Title: Election of Council Mayor



**City of Live Oak
Report to City Council**

Meeting Date: December 6, 2023
Title: Election of Council Vice Mayor



**City of Live Oak
Report to City Council**

Meeting Date: December 6, 2023

Title: City Council Meeting Minutes

Contact Information: Clarissa Menchaca, City Clerk

Recommendation: Approve the November 15, 2023 City Council Regular Meeting minutes.

Attachments:

[Minutes](#)



LIVE OAK CITY COUNCIL

MINUTES
NOVEMBER 15, 2023
6:00 PM

MEMBERS OF THE COUNCIL

BOB WOTEN, MAYOR
JERAMY CHAPDELAINE, VICE MAYOR
LAKHVIR GHAG, COUNCILMEMBER
ASHLEY HERNANDEZ, COUNCILMEMBER
NANCY SANTANA, COUNCILMEMBER

AARON PALMER,
CITY MANAGER

NICOLE ROSSER,
CITY ATTORNEY

MEETING LOCATION
LIVE OAK COUNCIL CHAMBERS
9955 LIVE OAK BOULEVARD
LIVE OAK, CALIFORNIA 95953

CALL TO ORDER

Meeting called to order by Mayor Woten at Live Oak City Council Chambers, 9955 Live Oak Boulevard, Live Oak, CA at 6:00 pm.

ROLL CALL

Present: Councilmembers Hernandez, Santana, Ghag, Vice Mayor Chapdelaine, and Mayor Woten

PLEDGE OF ALLEGIANCE AND INVOCATION

Councilmember Hernandez led the Pledge of Allegiance. Councilmember Ghag delivered the invocation.

CORRECTIONS AND/OR CHANGES TO THE AGENDA BY CITY MANAGER ONLY

Item B – *Sikh Awareness and Appreciation Month Proclamation* – This item was added to the agenda under Presentations and Recognitions.

PRESENTATIONS AND RECOGNITIONS

A. Sutter Yuba Homeless Consortium Presentation and Homeless Awareness Month Proclamation

Johnny Burke, Executive Director, Sutter Yuba Homeless Consortium, provided a presentation for the Council.

Mayor Woten presented the proclamation, and Johnny Burke accepted the proclamation.

B. Sikh Awareness and Appreciation Month Proclamation

Mayor Woten presented the proclamation, and Gurnam Singh Pamma, Piara Singh Gosal, and Jasbir Singh Kular accepted the proclamation.

PUBLIC COMMENT

The following member of the public addressed the Council: Rashad Kahn.

CONSENT ITEMS

Consent Calendar is passed by one motion with exceptions and separate votes as noted.

MOTION: APPROVE THE CONSENT AGENDA, WITH THE EXCEPTION OF ITEMS 3, 5, AND 6 WHICH WERE PULLED FOR FURTHER DISCUSSION.
(MOTION: GHAG; SECOND: HERNANDEZ)

VOTE: MOTION PASSED UNANIMOUSLY

1. City Council Meeting Minutes
Clarissa Menchaca, City Clerk
Council action: November 1, 2023, City Council Regular Meeting minutes approved.
2. Consideration to Approve the Proposal with Raney Planning and Management, Inc. to Provide an Initial Study/Mitigated Negative Declaration and Planning Services for the Proposed Rezone Located at 2794 Pennington Road Medical Clinic
Aaron Palmer, City Manager
Council action: Proposal with Raney Planning and Management, Inc. to conduct necessary tasks required to provide planning and environmental services for the 2794 Pennington Road Rezone project approved. This action does not include any recommendations regarding the project itself. The proposed project will be brought to the Live Oak Planning Commission and then the Live Oak City Council for review and consideration at a future date.
3. Claims Against the City Policy
Jessica Mata, Human Resources Management Analyst

This item was removed from the Consent Agenda for further discussion at the request of Councilmember Hernandez.
4. Appointing Officers to the Board of Directors for SCORE
Jessica Mata, Human Resources Management Analyst
Council action: Resolution No. 24-2023 appointing Aaron Palmer, City Manager, as the primary representative and Jessica Mata, Human Resources Management Analyst, as the alternate representative to the Board of Directors SCORE, adopted.
5. City Projects Update
Ron Walker, Public Works Director

This item was removed from the Consent Agenda for further discussion at the request of Councilmember Santana.
6. Fire Hydrant Replacement – Pennington Road
Ron Walker, Public Works Director

This item was removed from the Consent Agenda for further discussion at the request of Councilmember Hernandez.

PUBLIC HEARING ITEMS

7. Public Hearing and Approval of the Sutter Butte Basin Regional Levee Improvement Program Levee Development Impact Fee (Nexus Study) and Related Collection Agreement
Kevin Valente, Contract Planner

Kevin Valente, Contract Planner, introduced the item.

Michael Bassette, Sutter Butte Flood Control Agency Executive Director, and Seth Wurzel, Larsen Wurzel & Associates, provided a report for the Council.

Public Hearing was opened at 7:55 pm.

Public Comment was opened and closed without any speakers.

Public Hearing was closed at 7:56 pm.

MOTION: ADOPT RESOLUTION THAT, 1) ADOPTS THE NEXUS STUDY; AND 2) DELEGATES AUTHORITY TO THE CITY MANAGER TO EXECUTE THE COLLECTION AGREEMENT, SUBSTANTIALLY IN THE FORM INCLUDED IN THE STAFF REPORT, WITH SBFCA, THE COUNTIES OF BUTTE AND SUTTER AND THE CITIES OF GRIDLEY, LIVE OAK, AND YUBA CITY.
(MOTION: HERNANDEZ; SECOND: CHAPDELAINE)

VOTE: MOTION PASSED 4-1

AYES: COUNCILMEMBERS HERNANDEZ, GHAG, VICE MAYOR CHAPDELAINE, AND MAYOR WOTEN

NOES: COUNCILMEMBER SANTANA

Reference Resolution No. 25-2023.

8. Introduction and First Reading of an Ordinance of the City Council of the City of Live Oak, Amending the City of Live Oak Municipal Code, Title 15, and Adoption of the Sutter Butte Basin Regional Levee Improvement Program Development Impact Fee
Kevin Valente, Contract Planner

Kevin Valente, Contract Planner, provided a report for the Council.

Public Hearing was opened at 7:57 pm.

Public Comment was opened and closed without any speakers.

Public Hearing was closed at 7:57 pm.

MOTION: WAIVE THE FIRST READING OF THE PRESENTED FEE ORDINANCE AND SUPPORTING RESOLUTION. APPROVAL OF BOTH THE REGIONAL LDIF, AND AMENDMENT TO THE CITY OF LIVE OAK MUNICIPAL CODE TO INCORPORATE THE NEW FEE, IS BASED ON THE CITY MAKING REQUIRED FINDINGS PURSUANT TO THE MITIGATION FEE ACT (ALSO KNOWN AS “AB 1600,” GOVERNMENT CODE SECTIONS 66000, ET SEQ.).
(MOTION: CHAPDELAINE; SECOND: HERNANDEZ)

VOTE: MOTION PASSED 4-1

AYES: COUNCILMEMBERS HERNANDEZ, GHAG, VICE MAYOR CHAPDELAINE, AND MAYOR WOTEN

NOES: COUNCILMEMBER SANTANA

Reference Resolution No. 26-2023.

BUSINESS ITEMS

9. Approval of Business Grant Ad Hoc Committee’s Recommendation for Business Grant Awards
Aaron Palmer, City Manager

*Clerk’s Note: Mayor Woten recused himself of this item.

Aaron Palmer, City Manager, provided a report for the Council.

Public Comment was opened and closed without any speakers.

MOTION: APPROVE FUNDING FOR ALL FIFTEEN BUSINESS GRANT APPLICATIONS AND APPROVE BUDGET TRANSFER OF \$230,000 IN ARPA FUNDING. THE APPLICATION PERIOD IS NOW CLOSED.
(MOTION: HERNANDEZ; SECOND: SANTANA)

VOTE: MOTION PASSED 4-0-1

AYES: COUNCILMEMBERS HERNANDEZ, SANTANA, GHAG, AND VICE MAYOR CHAPDELAINE

NOES: NONE

RECUSED: MAYOR WOTEN

10. Secondary Fee Pump Station Discharge Pipe Replacement
Ron Walker, Public Works Director

Ron Walker, Public Works Director, provided a report for the Council.

Public Comment was opened and closed without any speakers.

MOTION: 1) ACCEPT BID FROM TNT INDUSTRIAL CONTRACTORS, INC.; AND 2) AUTHORIZE THE CITY MANAGER TO SIGN BID.

(MOTION: CHAPDELAINE; SECOND: HERNANDEZ

VOTE: MOTION PASSED UNANIMOUSLY

ITEMS REMOVED FROM THE CONSENT AGENDA FOR COUNCIL CONSIDERATION AND ACTION

3. Claims Against the City Policy
Jessica Mata, Human Resources Management Analyst

Jessica Mata, Human Resources Management Analyst, addressed questions from the Council.

MOTION: ADOPT CLAIMS AGAINST THE CITY POLICY.

(MOTION: HERNANDEZ; SECOND: GHAG

VOTE: MOTION PASSED UNANIMOUSLY

Reference Resolution No. 23-2023.

5. City Projects Update
Ron Walker, Public Works Director

Ron Walker, Public Works Director, addressed questions from the Council.

MOTION: RECEIVE AND FILE.

(MOTION: GHAG; SECOND: SANTANA

VOTE: MOTION PASSED UNANIMOUSLY

6. Fire Hydrant Replacement – Pennington Road
Ron Walker, Public Works Director

Ron Walker, Public Works Director, addressed questions from the Council.

MOTION: 1) ACCEPT BID FROM LAMON CONSTRUCTION CO., INC.; AND 2) AUTHORIZE THE CITY MANAGER TO SIGN BID.

(MOTION: CHAPDELAINE; SECOND: HERNANDEZ

VOTE: MOTION PASSED UNANIMOUSLY

UPDATES AND ANNOUNCEMENTS FROM THE CITY ATTORNEY AND CITY MANAGER

Aaron Palmer, City Manager, highlighted the following upcoming Parks and Recreation activities: Turkey Bingo, Santa on a Fire Engine, and the annual Holiday Stroll.

COUNCILMEMBER COMMENTS

Councilmember Santana touched on comments she received from residents regarding the size, location, and pricing of the ice skating rink.

Councilmember Ghag highlighted his attendance at the special joint board meeting of the Sacramento Area Council of Governments, the Sacramento Metropolitan Air Quality Management District, the Sacramento Municipal Utility District, and the Sacramento Regional Transit District; Sutter-Yuba Mosquito & Vector Control District Board meeting; and the annual Sikh Parade.

Vice Mayor Chapdelaine briefly discussed his attendance at the Business Grants Ad Hoc Committee meeting.

ADJOURNMENT

Mayor Woten adjourned the meeting at 8:56 pm.

Bob Woten, Mayor

ATTEST:

Clarissa Menchaca, City Clerk



City of Live Oak Report to City Council

Meeting Date: December 6, 2023

Title: Filing and Acceptance of State Required Annual Report for Fiscal Year 2023-24 for Community Facilities District No. 92-1 of the City of Live Oak

Contact Information: James Ramsey, Finance Director

Background: In 1992, the City Council approved the establishment of Community Facilities District No. 92-1 (District) for the purpose of financing the expenses incurred by the City for municipal services and the costs associated with purchasing and constructing school sites for the Live Oak Unified School District No. 92-1. The funding arrangement provides for the school district to receive 66.7% of the available funds and the balance of 33.3% going to the City.

Attached is the informational report that meets the statutory requirements (Government Code Section 50075.3 and 53411). The annual reports are prepared by NBS (an engineering and consulting firm) who also prepares the annual tax levy roll for the District. This report is only an informational report and does not affect the levying of taxes or the administration of the district.

Fiscal Impacts: None.

Recommendation: Accept and file.

Attachments:

[CFD 92-1 Annual Report](#)

CITY OF LIVE OAK

Fiscal Year 2023/24 Annual Report for:

COMMUNITY FACILITIES DISTRICT NO. 92-1

October 2023

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DISTRICT SUMMARY

Community Facilities District No. 92-1 (the “District”) was formed on March 13, 1992 to finance the costs and expenses of providing municipal services for the City of Live Oak (the “City”). The services that are provided include: fire, law enforcement, recreation sites and structures, streets, and other governmental facilities. In addition to the services listed above, the District was also formed to finance the costs of purchasing and constructing elementary and secondary school sites and structures. Bonds have been authorized to be issued for the District, but the City has not issued any to date.

Levy

The levy for the District is broken down into two components. For parcels with a building permit issued through June 1996, the annual levy amount consists of a portion allocated to the Live Oak Unified School District (the “School District”) to pay for School District facilities maintenance, and a portion allocated to City facilities. For parcels that had a building permit issued after June 1996, their annual levy amount consists of the Developer Fee Conversion Tax (multiplied by the parcel’s square footage) plus a Base Amount that was determined on the date the building permit was issued. The School District’s portion is 66.67% of the combined total amount levied, and the City’s portion is 33.33% of the combined total amount.

The following table provides a summary of the Fiscal Year 2023/24 final levy amount.

Property Classification	Parcel Count	School District Portion Levied	City Portion Levied	Total Amount Levied ⁽¹⁾
Developed with Building Permits issued through June 1996	70	\$15,453.24	\$7,726.62	\$23,179.86
Developed with Building Permits issued after June 1996	142	69,299.40	34,649.70	103,949.10
Total	212	\$84,752.64	\$42,376.32	\$127,128.96

(1) The amount shown is net of any rounding adjustments. A portion of the School District and City amount levied cover the annual administrative fees/expenses for the District.

Delinquencies

As of June 30, 2023, the Fiscal Year 2022/23 delinquency rate for the District is 2.14%, totaling \$2,799.58. Please refer to Appendix C for detailed information. NBS will continue to monitor the delinquencies and recommend the appropriate delinquency management actions to the District as needed.

NBS

Corina Chavez, Project Administrator
Amanda Welker, Project Manager
Stephanie Parson, Client Services Director

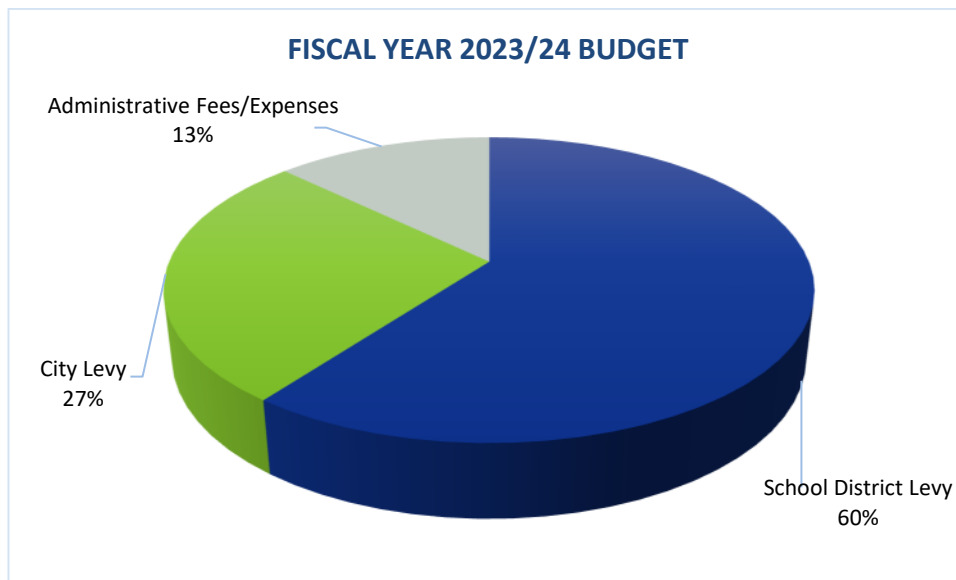
1. SPECIAL TAX ANALYSIS

1.1 Levy Summary

A summary of the levy for Fiscal Year 2023/24 is shown in the table and chart below.

Description	Amount
Funds Generated for School District Facilities	\$76,601.39
Funds Generated for City Facilities	34,225.07
Administrative Fees/Expenses ⁽¹⁾	16,302.50
Total Budget	\$127,128.96
Levied Parcel Count	226

(1) Includes County collection fees and installment rounding for tax roll purposes.



1.2 Special Tax Rates

The Fiscal Year 2023/24 applied rates and special tax levy are shown in the table below.

Property Classification	Parcel Count	Total Amount Levied	Maximum Special Tax	Percentage of Maximum
Developed with Building Permits Issued through June 1996	70	\$23,179.86	\$23,179.86	100.00%
Developed with Building Permits issued after June 1996	142	103,949.10	103,949.10	100.00%
Totals	212	\$127,128.96	\$127,128.96	100.00%

2. FINANCIAL STATUS

2.1 Fund Balances

Fund	6/30/2023 Balance
CFD 92-1	\$80,416

2.2 Delinquency Summary

The following table summarizes the Fiscal Year 2022/23 delinquency rate for the District. Please refer to Appendix B for the District's historical delinquency rates.

Description	Amount
Fiscal Year 2022/23 Amount Levied	\$130,874.88
Fiscal Year 2022/23 Amount Delinquent	2,799.58
Fiscal Year 2022/23 Delinquency Rate	2.14%

There is no established foreclosure covenant for the District.

APPENDIX A. RATE AND METHOD OF APPORTIONMENT

The following pages show the Rate and Method of Apportionment of the Special Tax.

**CITY OF LIVE OAK
COMMUNITY FACILITIES DISTRICT NO. 92-1
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

CATEGORY II -- SPECIAL TAX FOR CITY OF LIVE OAK FACILITIES

A Special Tax, determined as described below, shall be levied each Fiscal Year by the City of Live Oak (the "City") within the boundaries of Community Facilities District No. 92-1 ("CFD No. 92-1") to pay the Authorized Costs of the CFD No. 92-1, in accordance with the terms and conditions set forth herein.

1. Definitions. The following definitions shall apply:
 - A. "Assessor 's Parcel" ("Parcel") means a parcel of land designated on a map of the Sutter County Assessor and assigned a discrete identifying number.
 - B. "Authorized Costs" means all authorized costs and expenses of the CFD set forth by law, and all costs necessary to collect and administer the special taxes, administer the CFD, and administer bonds, including but not limited to funds to pay current debt service, on bonds, to accumulate funds for future debt service, to pay amounts delinquent on bonds (or to become delinquent based upon past special tax delinquencies), to replenish the reserve fund to its proper level (or to reimburse payment to be made from the reserve fund based upon past special tax delinquencies), to pay directly for any authorized facilities or to accumulate funds for that purpose.
 - C. "Board" means the City Council acting as the CFD 's Governing Board.
 - D. "City" means the City of Live Oak.
 - E. "CFD" means the Community Facilities District No. 92-1 of the City of Live Oak.
 - F. "Development Agreement Amount" means:
 - i. For those Parcels meeting the time schedule set forth in the Development Agreement, \$1,000 per residential unit increasing annually (without compounding) at 4.75% per year, from January 1, 1992;
 - ii. For those Parcels not included in the preceding paragraph "i", \$2,000 per single-family residential unit increasing annually (without compounding) at 4.75% per year, from July 1, 1992, and \$2,090 per multiple family residential unit increasing annually (without compounding) at 4.75% per year, from July 1, 1992.

- G. "Fiscal Year" means the period starting on July 1 and ending on the following June 30, except that the first Fiscal Year shall commence on the date the Board adopts the Resolution of Intention to form CFD No. 92-1 and shall end on the next succeeding June 30.
- H. "Residential Property" ("Property") means an Assessor 's Parcel within CFD No. 92-1 that is zoned for residential use.
- I. "Special Tax" means the special tax or special taxes authorized to be levied within CFD No. 92-1.
- J. "Tax Collection Schedule" means document to be prepared annually by the City for use by the Sutter County Auditor-Controller and Treasurer-Tax Collector in collecting the annual installments of the Special Tax each Fiscal Year.
- K. "Tax-Exempt Property" means any property within CFD No. 92-1 that in accordance with Section 2 hereof will not be taxed.
- L. "Territory to be Annexed" means any territory that is within City boundaries but not included within the boundaries of CFD No. 92-1 upon formation.

2. Tax Exempt Property:

Governmental property owned by the state, federal or other local governments will not be taxed except:

- A. If a public agency owning property, including property held in a trust for any beneficiary, that is exempt from a special tax pursuant to Government Code Section 53340 grants a leasehold interest after January 1, 1988, or other possessory interest in the property of a nonexempt person or entity, the Special Tax shall, notwithstanding Government Code Section 53340, be levied on the leasehold or possessory interest and shall be payable by the owner of the leasehold or possessory interest.
- B. If property not otherwise exempt from a special tax is acquired by a public entity other than the City through a negotiated transaction, or by gift or devise, the Special Tax shall, notwithstanding Government Code Section 53340, continue to be levied on the property acquired and shall be enforceable against the public entity that acquired the property.

- C. If property subject to a special tax is acquired by a public entity through eminent domain proceedings, the obligation to pay the Special Tax shall be treated pursuant to Section 1265.25 of the Code of Civil Procedure as if it were a special annual assessment. For this purpose, the present value of the obligation to pay the Special Tax to pay the principal and interest on any indebtedness incurred by the CFD prior to the date of apportionment determined pursuant to Section 5082 of the Revenue and Taxation Code shall be treated the same as a fixed lien special assessment.
 - D. Parcels that are not Residential Property shall not be taxed.
3. Classification of Property, Determination of Tax Rates and Levy of Special Tax.
- A. At the beginning of each Fiscal Year, the City shall classify each Assessor's Parcel in CFD No. 92-1 as Tax-Exempt Property or Residential Property.
 - B. At the time taxes are levied each Fiscal Year, the City shall determine the Development Agreement Amount applicable for such Fiscal Year. The City may, in its complete discretion, reduce the Development Agreement Amount otherwise applicable in any Fiscal Year if other sources of revenues become available to pay the Authorized Costs, if the amount of Authorized Costs required to be funded declines, or for any other reason. Any such reduction in any Fiscal Year shall not affect the maximum Development Agreement Amount which may be calculated in any future year such that simple and compounding calculations, respectively, shall apply to all intervening Fiscal Years from the first Fiscal Year.
 - C. At the beginning of each Fiscal Year, the Board shall levy the Special Tax as follows:
 - i. For Tax-Exempt Property, no tax shall be levied.
 - ii. For each parcel for which a building permit issues during such Fiscal Year (and for which there is no alternate development agreement superseding the development agreement regarding Mello-Roos funding executed between November 15, 1991 and January 15, 1992), the Board shall levy the Special Tax in an amount equal to the Development Agreement Amount, as determined by the City.
4. Payment of the Special Tax.
- A. The Special Tax is due prior to the issuance of a building permit, or similar authorization for mobilehomes, for any Residential Property. Payment shall be made to the City by cashier's check or certified check payable to the CFD, and the City shall issue a receipt for payment showing the date and amount. If the Special Tax is not paid in full, or if the owner elects (in accordance with the requirements of subsection B below) to pay a portion of the Special Tax

in annual installments, the amount of the Special Tax that remains unpaid (the "Carryover Amount") shall be payable in equal annual installments (with interest) over a thirty-year period beginning in the Fiscal Year following the Fiscal Year in which the building permit was issued, equal to the product of the Carryover Amount and 0.10.

- B. A Parcel owner may elect to pay a portion of the Special Tax up to an amount equal to the Development Agreement Amount in equal annual installments. Such election shall be made at the time a building permit or similar authorization for the Parcel is issued, shall be in writing on a form provided by the City, and shall be accompanied by payment of any other portion of the Special Tax that such owner elects to pay immediately.
- C. At the beginning of each Fiscal Year, beginning in 1992-93, the City shall prepare a Tax Collection Schedule that includes the amount of annual installments of Special Taxes to be collected in such Fiscal Year in accordance with the tax formula as illustrated in Section 4.D. hereof. The City shall deliver the Tax Collection Schedule to the Sutter County Auditor-Controller and Treasurer-Tax Collector and request that the annual installments be placed on the secured property tax rolls for the current Fiscal Year. The City shall deliver the Tax Collection Schedule to the Sutter County Auditor-Controller and Treasurer-Tax Collector not later than the date required by the Sutter County Auditor-Controller and Treasurer-Tax Collector for such inclusion.
- D. Examples of Maximum Tax.

If the Development Agreement Amount is set at the maximum allowable level, the taxes would be as described in the examples listed below.

- i. For a residential unit for which a building permit is issued in Fiscal Year 1991-92 that meets the conditions set forth under paragraph 1.F.i., the maximum tax would be \$1,000 payable at the time of issuance of a building permit, with an option to pay the \$1,000 in annual installments of \$100 per year for thirty years ($\$1,000 \times 0.10$).
- ii. For a residential unit for which a building permit is issued in Fiscal Year 1992-93 after January 1, 1993, that meets the conditions set forth under paragraph 1.F.i., the maximum tax would be \$1,047.50 ($\$1,000 \times 1.0475$) payable at the time of issuance of a building permit, with an option to pay the \$1,047.50 in annual installments of \$104.75 per year for thirty years ($\$1,047.50 \times 0.10$).

- iii. For a single-family residential unit for which a building permit is issued in Fiscal Year 1995-96 that meets the conditions set forth under paragraph 1.F.ii., the maximum tax would be \$2,285.00 (\$2190 + \$95) payable at the time of issuance of a building permit, with an option to pay the \$2,285 in annual installments of \$228.50 per year for thirty years ($\$2,285 \times 0.10$).

5. Collection of Installments of the Special Tax.

Installments of the Special Tax that are to be collected annually shall be collected annually shall be collected upon the applicable Assessor's Parcels in the CFD in the same manner as ordinary ad valorem property taxes are collected and in accordance herewith; provided, however, that the CFD may collect installments of Special Taxes at a different time or in a different manner if necessary to meet its financial obligations. All annual installments of Special Taxes shall be subject to the same penalties and lien priorities in the case of delinquency as is provided for ad valorem taxes. The Board shall cause the actions required above to be done for each Fiscal year in a timely manner to assure that the Tax Collection Schedule is received by the Sutter County Auditor-Controller and Treasurer-Tax Collector for inclusion with billings for ad valorem taxes for the applicable Fiscal Year.

6. Termination of the Special Tax.

The owner of a parcel for which the Special Tax was not paid in full when due may, each May 15 through June 15, thereafter, pay and permanently satisfy the Special Tax levied against such parcel by paying to the City by cashier's check or certified check payable to the CFD, an amount equal to the unamortized balance of the Carryover Amount, together with any interest then due and/or owing, and unpaid; provided, that in the event bonds have been issued and are secured by the Special Tax (set forth herein) levied against the subject parcel, the owner shall also pay an amount equal to five percent (5%) of the unamortized balance of the Carryover Amount.

In the event the Special Tax has been paid and permanently satisfied with respect to a Parcel, the Board shall record a Notice of Cancellation of Special Tax Lien as to that Parcel pursuant to Section 53344 of the Government Code. The Notice of Cancellation of Special Tax Lien shall identify with particularity the Special Tax that has been paid and permanently satisfied, shall contain the book and page number in the records of the County Recorder where the Notice of Special Tax Lien being canceled is recorded, shall contain the legal description and assessor's parcel number of the particular Parcel of land subject to the lien, and shall contain the name of the owner of record of the Parcel. The Board may specify a charge payable by the owner of record for the preparation and recordation of this notice.

7. Appeals and Interpretation Procedure.

Any taxpayer subject to the Special Tax claiming that the amount or application of the Special Tax or an annual installment thereof has not been properly computed may file a notice with the City appealing the levy or collection of the Special Tax or annual

installment. The City will promptly review the appeal and, if necessary, meet with the applicant and decide the appeal. If the findings of the City verify that the tax should be modified or changed, the Tax Collection Schedule shall be corrected if necessary and, if applicable, a refund shall be granted in accordance with the Section 8 hereof. The decision of the City with respect to the Special Tax or annual installment shall be final.

Interpretation may be made by resolution of the Board for purposes of clarifying any vagueness or uncertainty as it relates to the application of the Special Tax rate, the calculation of the amount of any annual installment or prepayment amount, the application of the method of apportionment, the classification of Parcels, or any definition applicable to the CFD.

8. Claim For Refund.

All claims for refund of Special Tax (or annual installment thereof) collected on behalf of the CFD shall be filed with the City not later than one year after the date the Special Tax (or annual installment) has been paid to the City on behalf of the CFD or to the County, respectively. The claimant shall file the claim within this time period, and the claim shall be finally acted upon by the Board as a prerequisite to the claimant's bringing suit thereon. Pursuant to Government Code Section 935(b), the claim shall be subject to the provisions of Government Code sections 945.6 and 946.

The Board acting on its own behalf and on behalf of the CFD shall respond to a timely claim within the time period required and in the manner specified by Government Code Sections 912.4 and 912.6. Should said sections be amended or repealed, they shall apply according to the terms in effect on July 1, 1991.

The procedure described herein shall be the exclusive procedure for claimants seeking a refund of Special Tax (or annual installments thereof). The decision of the Board in response to any claim for refund shall be final.

9. Annexation of Territory.

Any territory to be annexed to the CFD shall, in addition to payment of Special Taxes at the rates set forth above, be subject to payment of any costs incurred by the CFD and City in conducting the annexation process and such additional tax within the territory to be annexed as may be necessary to compensate for the interest and principal previously paid by the existing community facilities district; provided that in no event shall the additional tax authorized herein be allowed to exceed the Special Tax applicable to the Parcels being annexed.

APPENDIX B. DELINQUENCY SUMMARY REPORT

The following pages show the current Delinquency Summary Report.

City of Live Oak
Delinquency Summary Report
As of: 06/30/2023

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
CFD 92-1 - Community Facilities District 92-1									
08/01/2011 Billing:									
	12/10/2011	\$62,313.44	\$62,313.44	\$0.00	0.00%	226	226	0	0.00%
	04/10/2012	\$62,313.44	\$62,313.44	\$0.00	0.00%	226	226	0	0.00%
	Subtotal:	\$124,626.88	\$124,626.88	\$0.00	0.00%	452	452	0	0.00%
08/01/2012 Billing:									
	12/10/2012	\$62,597.44	\$62,597.44	\$0.00	0.00%	226	226	0	0.00%
	04/10/2013	\$62,597.44	\$62,597.44	\$0.00	0.00%	226	226	0	0.00%
	Subtotal:	\$125,194.88	\$125,194.88	\$0.00	0.00%	452	452	0	0.00%
08/01/2013 Billing:									
	12/10/2013	\$62,881.44	\$62,881.44	\$0.00	0.00%	226	226	0	0.00%
	04/10/2014	\$62,881.44	\$62,881.44	\$0.00	0.00%	226	226	0	0.00%
	Subtotal:	\$125,762.88	\$125,762.88	\$0.00	0.00%	452	452	0	0.00%
08/01/2014 Billing:									
	12/10/2014	\$63,165.44	\$63,165.44	\$0.00	0.00%	226	226	0	0.00%
	04/10/2015	\$63,165.44	\$63,165.44	\$0.00	0.00%	226	226	0	0.00%
	Subtotal:	\$126,330.88	\$126,330.88	\$0.00	0.00%	452	452	0	0.00%
08/01/2015 Billing:									
	12/10/2015	\$63,449.44	\$63,449.44	\$0.00	0.00%	226	226	0	0.00%
	04/10/2016	\$63,449.44	\$63,449.44	\$0.00	0.00%	226	226	0	0.00%
	Subtotal:	\$126,898.88	\$126,898.88	\$0.00	0.00%	452	452	0	0.00%
08/01/2016 Billing:									
	12/10/2016	\$63,733.44	\$63,733.44	\$0.00	0.00%	226	226	0	0.00%
	04/10/2017	\$63,733.44	\$63,733.44	\$0.00	0.00%	226	226	0	0.00%
	Subtotal:	\$127,466.88	\$127,466.88	\$0.00	0.00%	452	452	0	0.00%
08/01/2017 Billing:									
	12/10/2017	\$64,017.44	\$64,017.44	\$0.00	0.00%	226	226	0	0.00%
	04/10/2018	\$64,017.44	\$64,017.44	\$0.00	0.00%	226	226	0	0.00%
	Subtotal:	\$128,034.88	\$128,034.88	\$0.00	0.00%	452	452	0	0.00%

City of Live Oak
Delinquency Summary Report
As of: 06/30/2023

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
CFD 92-1 - Community Facilities District 92-1									
08/01/2018 Billing:									
	12/10/2018	\$64,301.44	\$64,301.44	\$0.00	0.00%	226	226	0	0.00%
	04/10/2019	\$64,301.44	\$64,301.44	\$0.00	0.00%	226	226	0	0.00%
	Subtotal:	\$128,602.88	\$128,602.88	\$0.00	0.00%	452	452	0	0.00%
08/01/2019 Billing:									
	12/10/2019	\$64,585.44	\$64,585.44	\$0.00	0.00%	226	226	0	0.00%
	04/10/2020	\$64,585.44	\$64,585.44	\$0.00	0.00%	226	226	0	0.00%
	Subtotal:	\$129,170.88	\$129,170.88	\$0.00	0.00%	452	452	0	0.00%
08/01/2020 Billing:									
	12/10/2020	\$64,869.44	\$64,869.44	\$0.00	0.00%	226	226	0	0.00%
	04/10/2021	\$64,869.44	\$64,869.44	\$0.00	0.00%	226	226	0	0.00%
	Subtotal:	\$129,738.88	\$129,738.88	\$0.00	0.00%	452	452	0	0.00%
08/01/2021 Billing:									
	12/10/2021	\$0.00	\$0.00	\$0.00	0.00%	226	0	0	0.00%
	04/10/2022	\$0.00	\$0.00	\$0.00	0.00%	226	0	0	0.00%
	Subtotal:	\$0.00	\$0.00	\$0.00	0.00%	452	0	0	0.00%
08/01/2022 Billing:									
	12/10/2022	\$65,437.44	\$64,201.90	\$1,235.54	1.89%	226	221	5	2.21%
	04/10/2023	\$65,437.44	\$63,873.40	\$1,564.04	2.39%	226	219	7	3.10%
	Subtotal:	\$130,874.88	\$128,075.30	\$2,799.58	2.14%	452	440	12	2.65%
CFD 92-1	Total:	\$1,402,703.68	\$1,399,904.10	\$2,799.58	0.20%	5,424	4,960	12	0.22%
Agency Grand Total:		\$1,402,703.68	\$1,399,904.10	\$2,799.58	0.20%	5,424	4,960	12	0.22%

APPENDIX C. FINAL BILLING DETAIL REPORT

The following pages show the Final Billing Detail Report for Fiscal Year 2023/24.

City of Live Oak
Community Facilities District 92-1
Final Billing Detail Report for Fiscal Year 2023/24

APN	Site Address	Developer Agreement	Levy Amount	Grand Total
006-040-015000	2891 MENKE CT	Yes	587.14	587.14
006-040-016000	2901 MENKE CT	Yes	623.62	623.62
006-040-017000	2913 MENKE CT	Yes	587.14	587.14
006-040-018000	2925 MENKE CT	Yes	770.62	770.62
006-040-019000	2937 MENKE CT	Yes	674.66	674.66
006-040-020000	2949 MENKE CT	Yes	703.90	703.90
006-040-021000	2961 MENKE CT	Yes	643.36	643.36
006-040-022000	3001 FORSTNER CT	Yes	643.36	643.36
006-040-023000	3013 FORSTNER CT	Yes	674.66	674.66
006-040-024000	3025 FORSTNER CT	Yes	726.46	726.46
006-040-025000	3037 FORSTNER CT	Yes	605.60	605.60
006-040-026000	3049 FORSTNER CT	Yes	643.36	643.36
006-040-027000	3061 FORSTNER CT	Yes	605.60	605.60
006-040-028000	3052 FORSTNER CT	Yes	605.60	605.60
006-040-029000	3050 FORSTNER CT	Yes	643.36	643.36
006-040-030000	3038 FORSTNER CT	Yes	605.60	605.60
006-040-031000	3026 FORSTNER CT	Yes	726.46	726.46
006-040-032000	3014 FORSTNER CT	Yes	726.46	726.46
006-040-033000	3002 FORSTNER CT	Yes	878.18	878.18
006-040-034000	2960 MENKE CT	Yes	623.62	623.62
006-040-035000	2948 MENKE CT	Yes	770.62	770.62
006-040-036000	2936 MENKE CT	Yes	653.86	653.86
006-040-037000	2924 MENKE CT	Yes	770.62	770.62
006-040-038000	2912 MENKE CT	Yes	587.14	587.14
006-040-039000	2900 MENKE CT	Yes	623.62	623.62
006-040-040000	2888 MENKE CT	Yes	587.14	587.14
006-040-042000	2853 EPPERSON WAY	Yes	1,009.60	1,009.60
006-040-043000	2865 EPPERSON WAY	Yes	824.20	824.20
006-040-044000	2877 EPPERSON WAY	Yes	878.18	878.18
006-040-045000	2889 EPPERSON WAY	Yes	739.68	739.68
006-040-046000	2901 EPPERSON WAY	Yes	878.18	878.18
006-040-047000	2913 EPPERSON WAY	Yes	1,009.60	1,009.60
006-040-048000	2925 EPPERSON WAY	Yes	824.20	824.20
006-040-049000	2937 EPPERSON WAY	Yes	878.18	878.18
006-040-050000	2949 EPPERSON WAY	Yes	878.18	878.18
006-040-051000	2961 EPPERSON WAY	Yes	1,009.60	1,009.60
006-040-052000	3001 EPPERSON WAY	Yes	878.18	878.18
006-040-053000	3013 EPPERSON WAY	Yes	824.20	824.20
006-040-054000	3025 EPPERSON WAY	Yes	1,009.60	1,009.60
006-040-055000	3037 EPPERSON WAY	Yes	824.20	824.20
006-040-056000	3049 EPPERSON WAY	Yes	878.18	878.18
006-040-057000	3061 EPPERSON WAY	Yes	1,009.60	1,009.60

Slight variances may occur due to rounding

City of Live Oak
Community Facilities District 92-1
Final Billing Detail Report for Fiscal Year 2023/24

APN	Site Address	Developer Agreement	Levy Amount	Grand Total
006-040-058000	3062 EPPERSON WAY	Yes	878.18	878.18
006-040-059000	3050 EPPERSON WAY	Yes	824.20	824.20
006-040-060000	3038 EPPERSON WAY	Yes	739.68	739.68
006-040-061000	3026 EPPERSON WAY	Yes	1,009.60	1,009.60
006-040-062000	3014 EPPERSON WAY	Yes	878.18	878.18
006-040-063000	3002 EPPERSON WAY	Yes	824.20	824.20
006-040-064000	2960 EPPERSON WAY	Yes	739.68	739.68
006-040-065000	2948 EPPERSON WAY	Yes	878.18	878.18
006-040-066000	2936 EPPERSON WAY	Yes	1,009.60	1,009.60
006-040-067000	2924 EPPERSON WAY	Yes	824.20	824.20
006-040-068000	2912 EPPERSON WAY	Yes	878.18	878.18
006-040-069000	2900 EPPERSON WAY	Yes	1,009.60	1,009.60
006-040-070000	2888 EPPERSON WAY	Yes	824.20	824.20
006-040-071000	2876 EPPERSON WAY	Yes	1,009.60	1,009.60
006-040-072000	2864 EPPERSON WAY	Yes	878.18	878.18
006-040-073000	2865 BONI SUE CT	Yes	888.22	888.22
006-040-074000	2877 BONI SUE CT	Yes	739.68	739.68
006-040-075000	2889 BONI SUE CT	Yes	824.20	824.20
006-040-076000	2901 BONI SUE CT	Yes	878.18	878.18
006-040-077000	2913 BONI SUE CT	Yes	824.20	824.20
006-040-078000	2925 BONI SUE CT	Yes	1,009.60	1,009.60
006-040-079000	2937 BONI SUE CT	Yes	739.68	739.68
006-040-080000	2949 BONI SUE CT	Yes	878.18	878.18
006-040-081000	2961 BONI SUE CT	Yes	1,009.60	1,009.60
006-040-082000	3001 NYSTROM CT	Yes	824.20	824.20
006-040-083000	3013 NYSTROM CT	Yes	878.18	878.18
006-040-084000	3025 NYSTROM CT	Yes	739.68	739.68
006-040-085000	3037 NYSTROM CT	Yes	888.22	888.22
006-040-086000	3049 NYSTROM CT	Yes	888.22	888.22
006-040-087000	3061 NYSTROM CT	Yes	888.22	888.22
006-040-088000	3058 NYSTROM CT	Yes	888.22	888.22
006-040-089000	3050 NYSTROM CT	Yes	888.22	888.22
006-040-090000	3038 NYSTROM CT	Yes	888.22	888.22
006-040-091000	3026 NYSTROM CT	Yes	824.20	824.20
006-040-092000	3014 NYSTROM CT	Yes	878.18	878.18
006-040-093000	3002 NYSTROM CT	Yes	1,009.60	1,009.60
006-040-094000	2960 BONI SUE CT	Yes	878.18	878.18
006-040-095000	2948 BONI SUE CT	Yes	1,009.60	1,009.60
006-040-096000	2936 BONI SUE CT	Yes	739.68	739.68
006-040-097000	2924 BONI SUE CT	Yes	824.20	824.20
006-040-098000	2912 BONI SUE CT	Yes	878.18	878.18
006-040-099000	2900 BONI SUE CT	Yes	1,009.60	1,009.60

Slight variances may occur due to rounding

City of Live Oak
Community Facilities District 92-1
Final Billing Detail Report for Fiscal Year 2023/24

APN	Site Address	Developer Agreement	Levy Amount	Grand Total
006-040-100000	2888 BONI SUE CT	Yes	824.20	824.20
006-040-101000	2876 BONI SUE CT	Yes	1,009.60	1,009.60
006-040-102000	2864 BONI SUE CT	Yes	888.22	888.22
006-080-016000	10228 O ST	No	300.00	300.00
006-080-017000	10240 O ST	No	300.00	300.00
006-080-019000	10251 MIKI CIR	No	314.24	314.24
006-080-020000	10243 MIKI CIR	No	314.24	314.24
006-080-021000	10233 MIKI CIR	No	328.50	328.50
006-080-022000	10232 MIKI CIR	No	314.24	314.24
006-080-025000	2920 KOLA ST	No	314.24	314.24
006-080-026000	2932 KOLA ST	No	314.24	314.24
006-080-027000	2944 KOLA ST	No	328.50	328.50
006-080-029000	2972 KOLA ST	No	328.50	328.50
006-080-035000	10288 O ST	No	328.50	328.50
006-080-036000	2869 KOLA ST	No	314.24	314.24
006-080-037000	2881 KOLA ST	No	328.50	328.50
006-080-038000	2893 KOLA ST	No	314.24	314.24
006-080-039000	2905 KOLA ST	No	328.50	328.50
006-080-040000	2915 KOLA ST	No	328.50	328.50
006-080-041000	2925 KOLA ST	No	314.24	314.24
006-080-042000	2937 KOLA ST	No	314.24	314.24
006-080-043000	2973 KOLA ST	No	342.74	342.74
006-080-044000	2999 KOLA ST	No	328.50	328.50
006-080-045000	3011 KOLA ST	No	328.50	328.50
006-080-046000	3023 KOLA ST	No	342.74	342.74
006-080-047000	3035 KOLA ST	No	328.50	328.50
006-080-048000	3047 KOLA ST	No	328.50	328.50
006-080-049000	3059 KOLA ST	No	328.50	328.50
006-080-050000	3056 KOLA ST	No	328.50	328.50
006-080-051000	3044 KOLA ST	No	342.74	342.74
006-080-052000	3032 KOLA ST	No	328.50	328.50
006-080-053000	3020 KOLA ST	No	328.50	328.50
006-080-054000	3008 KOLA ST	No	342.74	342.74
006-080-055000	2996 KOLA ST	No	328.50	328.50
006-080-056000	2975 DEVIN CT	No	342.74	342.74
006-080-057000	2963 DEVIN CT	No	342.74	342.74
006-080-058000	2949 DEVIN CT	No	342.74	342.74
006-080-059000	2937 DEVIN CT	No	342.74	342.74
006-080-060000	2921 DEVIN CT	No	342.74	342.74
006-080-061000	2912 DEVIN CT	No	342.74	342.74
006-080-062000	2924 DEVIN CT	No	342.74	342.74
006-080-063000	2936 DEVIN CT	No	342.74	342.74

Slight variances may occur due to rounding

City of Live Oak
Community Facilities District 92-1
Final Billing Detail Report for Fiscal Year 2023/24

APN	Site Address	Developer Agreement	Levy Amount	Grand Total
006-080-064000	2948 DEVIN CT	No	342.74	342.74
006-080-065000	2960 DEVIN CT	No	342.74	342.74
006-080-066000	2974 DEVIN CT	No	342.74	342.74
006-080-067000	3000 CORINNE CT	No	342.74	342.74
006-080-069000	3028 CORINNE CT	No	342.74	342.74
006-080-070000	3042 CORINNE CT	No	342.74	342.74
006-080-071000	3054 CORINNE CT	No	342.74	342.74
006-080-072000	3066 CORINNE CT	No	342.74	342.74
006-080-073000	3051 CORINNE CT	No	342.74	342.74
006-080-074000	3039 CORINNE CT	No	342.74	342.74
006-080-075000	3025 CORINNE CT	No	342.74	342.74
006-080-076000	3011 CORINNE CT	No	342.74	342.74
006-080-077000	3003 CORINNE CT	No	342.74	342.74
006-080-078000	3002 SEAN DR	Yes	501.94	501.94
006-080-079000	3016 SEAN DR	Yes	486.58	486.58
006-080-080000	3028 SEAN DR	Yes	694.00	694.00
006-080-081000	3040 SEAN DR	Yes	565.56	565.56
006-080-082000	3052 SEAN DR	Yes	606.30	606.30
006-080-083000	3064 SEAN DR	Yes	573.40	573.40
006-080-084000	3061 SEAN DR	Yes	442.54	442.54
006-080-085000	3049 SEAN DR	Yes	575.96	575.96
006-080-086000	3037 SEAN DR	Yes	537.92	537.92
006-080-087000	3025 SEAN DR	Yes	604.34	604.34
006-080-088000	3013 SEAN DR	Yes	563.96	563.96
006-080-089000	3001 SEAN DR	Yes	576.84	576.84
006-080-090000	2961 SABINA CT	Yes	595.52	595.52
006-080-091000	2949 SABINA CT	Yes	664.52	664.52
006-080-092000	2937 SABINA CT	Yes	537.92	537.92
006-080-093000	2925 SABINA CT	Yes	420.98	420.98
006-080-094000	2901 SABINA CT	Yes	630.66	630.66
006-080-095000	2890 SABINA CT	Yes	478.10	478.10
006-080-096000	2900 SABINA CT	Yes	524.16	524.16
006-080-097000	2924 SABINA CT	Yes	488.56	488.56
006-080-098000	2936 SABINA CT	Yes	537.92	537.92
006-080-099000	2948 SABINA CT	Yes	566.78	566.78
006-080-100000	2960 SABINA CT	Yes	537.92	537.92
006-100-029000	10187 ORCHARD WAY	Yes	754.56	754.56
006-100-030000	10175 ORCHARD WAY	Yes	774.62	774.62
006-250-020000	2640 GILLESPIE CIR	Yes	475.50	475.50
006-250-021000	2630 GILLESPIE CIR	Yes	493.04	493.04
006-250-022000	2639 GILLESPIE CIR	Yes	467.30	467.30
006-451-004000	2433 MELTON CIR	No	342.74	342.74

Slight variances may occur due to rounding

City of Live Oak
Community Facilities District 92-1
Final Billing Detail Report for Fiscal Year 2023/24

APN	Site Address	Developer Agreement	Levy Amount	Grand Total
006-451-011000	2455 KOLA CT	No	328.50	328.50
006-451-016000	2440 KOLA CT	No	328.50	328.50
006-570-001000	2043 DONNA RAYE	Yes	615.54	615.54
006-570-002000	2053 DONNA RAYE	Yes	626.66	626.66
006-570-003000	2063 DONNA RAYE	Yes	595.52	595.52
006-570-004000	2073 DONNA RAYE	Yes	626.66	626.66
006-570-005000	10152 WOOLEY RD	No	342.74	342.74
006-570-006000	10119 WOOLEY RD	No	342.74	342.74
006-570-007000	10099 WOOLEY RD	Yes	622.66	622.66
006-570-008000	10079 WOOLEY RD	Yes	626.66	626.66
006-570-009000	2072 CINDY CT	Yes	642.40	642.40
006-570-010000	2062 CINDY CT	No	314.24	314.24
006-570-011000	10120 J ST	No	314.24	314.24
006-570-012000	10100 J ST	Yes	626.66	626.66
006-590-025000	10285 ORCHARD WAY	No	328.50	328.50
006-590-027000	2356 WALNUT DR	No	328.50	328.50
006-590-028000	2368 WALNUT DR	No	328.50	328.50
006-590-029000	2380 WALNUT DR	No	328.50	328.50
006-590-030000	2398 WALNUT DR	No	328.50	328.50
006-590-031000	2410 WALNUT DR	No	328.50	328.50
006-590-032000	2420 WALNUT DR	No	328.50	328.50
006-590-033000	2431 WALNUT DR	Yes	629.26	629.26
006-590-034000	2443 WALNUT DR	Yes	672.74	672.74
006-590-035000	2455 WALNUT DR	Yes	626.66	626.66
006-590-036000	2467 WALNUT DR	Yes	687.66	687.66
006-590-037000	2479 WALNUT DR	Yes	525.62	525.62
006-590-038000	10463 ORCHARD WAY	Yes	545.62	545.62
006-590-039000	10451 ORCHARD WAY	Yes	561.52	561.52
006-590-040000	10439 ORCHARD WAY	Yes	598.38	598.38
006-590-041000	10427 ORCHARD WAY	Yes	672.74	672.74
006-590-042000	10415 ORCHARD WAY	Yes	626.66	626.66
006-590-043000	10401 ORCHARD WAY	Yes	642.40	642.40
006-590-044000	10389 ORCHARD WAY	Yes	595.52	595.52
006-590-045000	10377 ORCHARD WAY	Yes	610.16	610.16
006-590-046000	10374 ORCHARD WAY	Yes	735.02	735.02
006-590-047000	10386 ORCHARD WAY	Yes	642.40	642.40
006-590-048000	10398 ORCHARD WAY	Yes	754.56	754.56
006-590-049000	10410 ORCHARD WAY	Yes	754.56	754.56
006-590-050000	2478 WALNUT DR	Yes	610.16	610.16
006-590-051000	2458 WALNUT DR	Yes	610.16	610.16
006-590-053000	2387 WALNUT DR	No	328.50	328.50
006-590-054000	2375 WALNUT DR	No	328.50	328.50

Slight variances may occur due to rounding

City of Live Oak
Community Facilities District 92-1
Final Billing Detail Report for Fiscal Year 2023/24

APN	Site Address	Developer Agreement	Levy Amount	Grand Total
006-590-055000	2363 WALNUT DR	No	328.50	328.50
006-590-056000	2351 WALNUT DR	No	328.50	328.50
212 Accounts			127,128.96	127,128.96
212 Total Accounts			127,128.96	127,128.96



City of Live Oak Report to City Council

Meeting Date:	December 6, 2023
Title:	Filing and Acceptance of State Required Annual Report for Fiscal Year 2023-24 for Community Facilities District No. 2004-1 of the City of Live Oak
Contact Information:	James Ramsey, Finance Director
Background:	In February 2004, the City Council approved the establishment of Community Facilities District No. 2004-1 (District) for the purpose of financing the costs and expenses of providing municipal services (ie. fire, law enforcement, recreation sites and structures, etc.) to the then developed parcels within the District. There were no special taxes levied during the current year for the District. Attached is the informational report that meets the statutory requirements (Government Code Section 50075.3 and 53411). The annual reports are prepared by NBS (an engineering and consulting firm) who also prepares the annual tax levy roll for the District. This report is only an informational report and does not affect the levying of taxes or the administration of the district.
Fiscal Impacts:	None.
Recommendation:	Accept and file.
Attachments:	

[CFD 2004-1 Annual Report](#)

CITY OF LIVE OAK

Fiscal Year 2023/24 Annual Report for:

COMMUNITY FACILITIES DISTRICT NO. 2004-1

October 2023

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DISTRICT SUMMARY

The City of Live Oak (the “City”) formed the Community Facilities District No. 2004-1 (Live Oak Municipal Services Project) (the “District”) on February 18, 2004, to fund the costs and expenses of providing municipal services within the boundaries of the District. The services provided include: fire, law enforcement, animal control, parks and recreation/pool, storm drainage facilities as well as street light maintenance, installation, repair, removal and replacement, and electrical energy and services related thereto.

Levy

The following table provides a summary of the Fiscal Year 2023/24 final levy amount.

Property Classification	Parcel Count	FY 2023/24 Levy
Single Family Detached	834	\$758,573.04
Multi-Family Property – Apartments	3	2,645.76
Totals	837	\$761,218.80

Delinquencies

As of June 30, 2023, the Fiscal Year 2022/23 delinquency rate for the District is 1.99%, totaling \$14,552.96. Please refer to Appendix C for detailed information. NBS will continue to monitor the delinquencies and recommend the appropriate delinquency management actions to the District as needed.

NBS

Corina Chavez, Administrator
Amanda Welker, Project Manager
Stephanie Parson, Client Services Director

1. SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001, in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Sections 50075.3 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

1. The amount of funds collected and expended.
2. The status of any project required or authorized to be funded as identified in subdivision (a) of Sections 50075.”

The requirements of the Act apply to the Funds for the following:

City of Live Oak
Community Facilities District No. 2004-1

Purpose of Special Tax

Community Facilities District No. 2004-1 (Live Oak Municipal Services Project) was formed to fund the costs and expenses of providing municipal services within the boundaries of the District. The services provided include fire, law enforcement, animal control, parks and recreation/pool, storm drainage facilities as well as streetlight maintenance, installation, repair, removal and replacement, and electrical energy and services related thereto.

The services financed by the special tax are ongoing.

Collections and Expenditures

Fund Name	6/30/2022 Balance	Amount Collected ⁽¹⁾	6/30/2023 Balance	Amount Expended ⁽²⁾	Service Status
CFD No. 2004-1	\$171,536.00	\$730,293.76	\$228,151.00	\$673,678.76	Ongoing

(1) Amount levied in Fiscal Year 2022/23.

(2) Equal to 6/30/2022 Balance plus Amount Collected less 6/30/2023 Balance.

2. SPECIAL TAX ANALYSIS

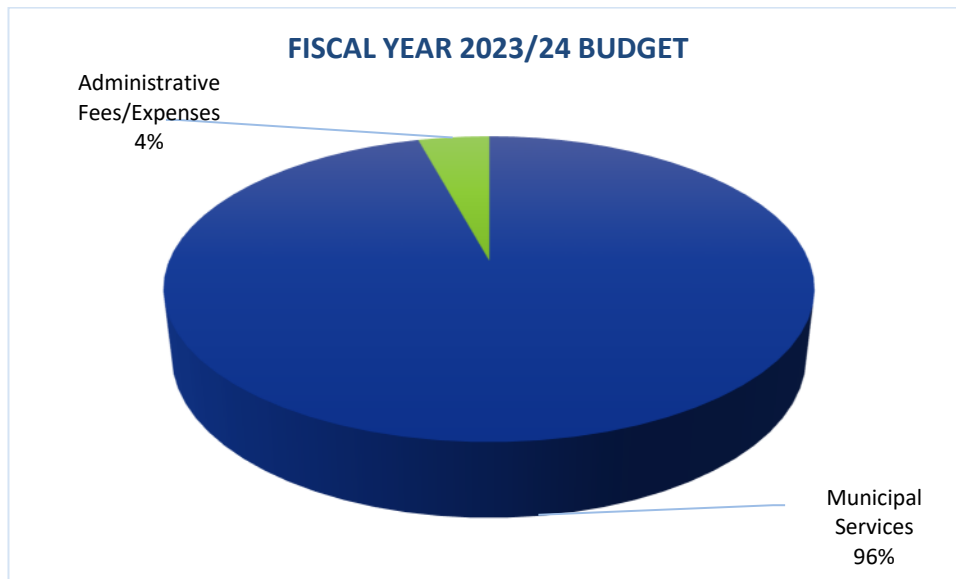
2.1 Levy Summary

A summary of the levy for Fiscal Year 2023/24 is shown in the table and chart below.

Description	Amount
Municipal Services	\$729,108.17
Administrative Fees/Expenses ⁽¹⁾	32,110.63
Total Special Tax Levy Amount:	\$761,218.80
Levied Parcel Count ⁽²⁾	837

(1) Includes County collection fees for tax roll purposes.

(2) Excludes undeveloped parcels that are subject to the special tax but were not levied in Fiscal Year 2023/24 due to their development status.



2.2 Special Tax Rates

The Fiscal Year 2023/24 applied rates and special tax levy are shown in the table below.

Property Classification	Parcel Count	Units	FY 2023/24 Maximum Tax Rate	FY 2023/24 Applied Tax Rate ⁽¹⁾	Total FY 2023/24 Special Tax Levy ⁽²⁾
Single Family Detached	834	834	\$2,084.73	\$909.56	\$758,573.04
Single Family Attached – Duplex	0	0	833.89	0.00	0.00
Single Family Attached – Triplex	0	0	631.73	0.00	0.00
Single Family Attached – Fourplex	0	0	416.94	0.00	0.00
Single Family Attached – Five or more units	0	0	252.69	0.00	0.00
Multi-Family Property – Apartments	3	96	63.17	27.56	2,645.76
Commercial Property	0	0	454.85	0.00	0.00
Totals	837	930			\$761,218.80

(1) Every property classification is levied on a per unit basis, except for Commercial Property which is levied on a per acre basis. In Fiscal Year 2023/24, there were no parcels classified as Commercial Property in the District.

(2) Includes installment rounding.

2.3 Annual Special Tax Rate Increase

The maximum special tax for future years is authorized to automatically increase by 5% per year, per the District's Rate and Method of Apportionment.

2.4 Special Tax Rate Comparison

The Fiscal Year 2023/24 maximum tax rates and applied tax rates compared to the prior year are shown below.

Property Classification	Rate Per	Maximum Tax Rate ⁽¹⁾	FY 2022/23 Applied Tax Rate	% of Maximum	Maximum Tax Rate ⁽¹⁾	FY 2023/24 Applied Tax Rate	% of Maximum	% Change in Applied Tax Rate ⁽²⁾
Single Family Detached	Unit	\$1,985.46	\$909.56	45.81%	\$2,084.73	\$909.56	43.63%	0.00%
Single Family Attached – Duplex	Unit	794.18	0.00	0.00%	833.89	0.00	0.00%	0.00%
Single Family Attached – Triplex	Unit	601.65	0.00	0.00%	631.73	0.00	0.00%	0.00%
Single Family Attached – Fourplex	Unit	397.09	0.00	0.00%	416.94	0.00	0.00%	0.00%
Single Family Attached – Five or more units	Unit	240.66	0.00	0.00%	252.69	0.00	0.00%	0.00%
Multi-Family Property – Apartments	Unit	60.16	27.56	45.81%	63.17	27.56	43.63%	0.00%
Commercial Property	Acre	433.19	0.00	0.00%	454.85	0.00	0.00%	0.00%

(1) Maximum tax rate increases annually by 5%.

(2) Represents the change between the current and prior year applied tax rates.

3. FINANCIAL STATUS

3.1 Fund Balances

Fund	6/30/2023 Balance
Fire CFD 2004	\$30,636
Police CFD 2004	53,344
Animal Control CFD 2004	3,240
Street Lighting CFD 2004	(55,541)
Recreation/Pool CFD 2004	30,994
Drainage CFD 2004	165,478
Total	\$228,151

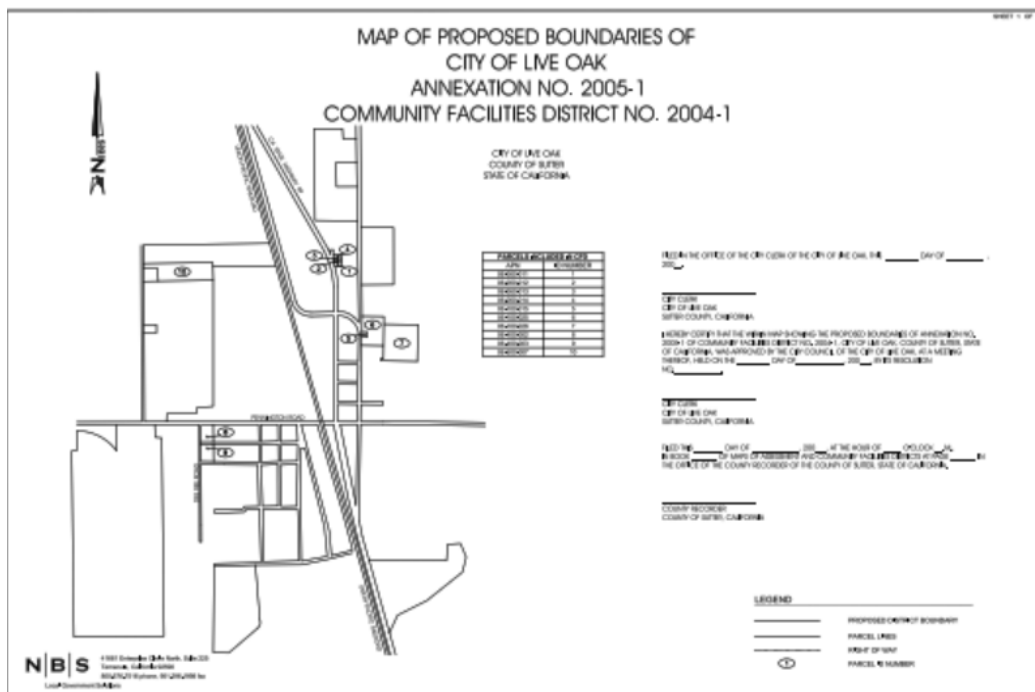
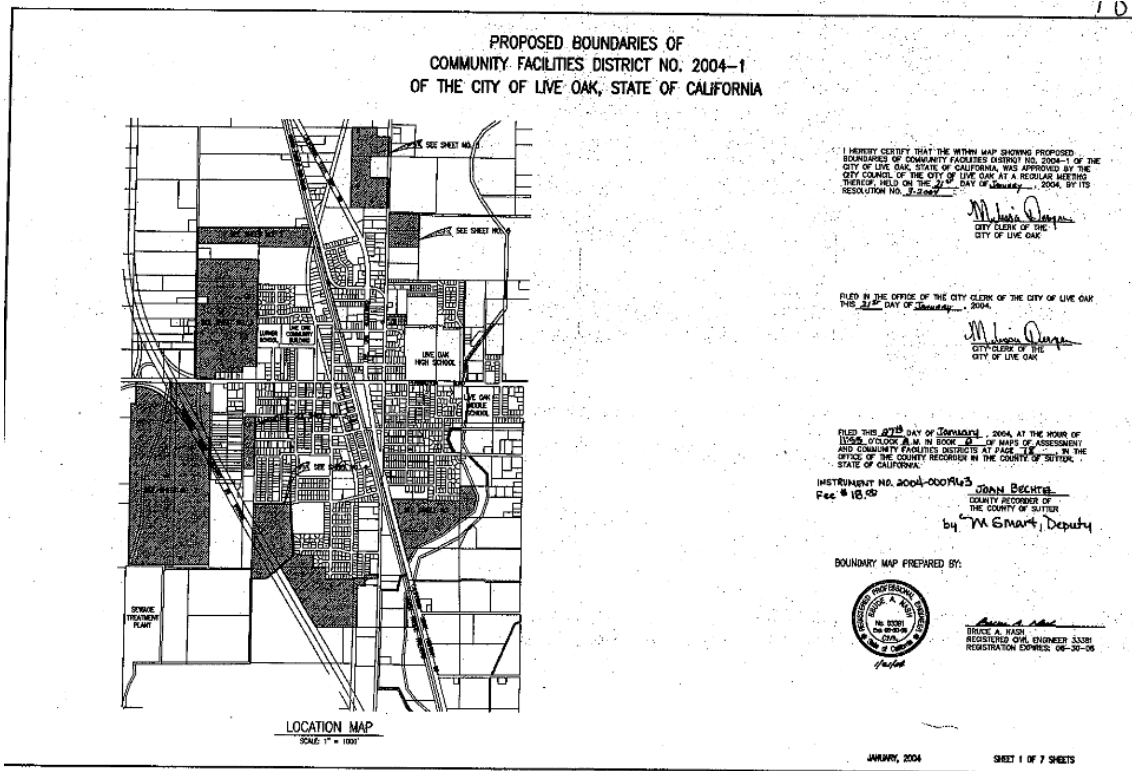
3.2 Delinquency Summary

The following table summarizes the Fiscal Year 2022/23 delinquency rate for the District. Please refer to Appendix C for the District's historical delinquency rates.

Description	Amount
Fiscal Year 2022/23 Amount Levied	\$730,293.76
Fiscal Year 2022/23 Amount Delinquent	14,552.96
Fiscal Year 2022/23 Delinquency Rate	1.99%

There is no established foreclosure covenant for the District.

APPENDIX A. DISTRICT BOUNDARY



APPENDIX B. RATE AND METHOD OF APPORTIONMENT

The following pages show the Rate and Method of Apportionment of the Special Tax.

RECEIVED

MAR 29 2004



2004-0004863

RECORDING REQUESTED BY AND
WHEN RECORDED RETURN TO:

CITY OF LIVE OAK

CITY OF LIVE OAK
Attention: City Clerk
9955 Live Oak Boulevard
Live Oak, California 95963

Compared

Recorded
Official Records
County Of
SUTTER
JOAN BECHTEL
Recorder

REC FEE 30.00
NAMES F 2.00

12:15PM 27-Feb-2004

MS
Page 1 of 9

(Above Space for Recorder's Use)

NOTICE OF SPECIAL TAX LIEN

Pursuant to the requirements of Section 3114.5 of the Streets and Highways Code and Section 53328.3 of the Government Code, the undersigned City Clerk of the City of Live Oak, State of California (the "City") hereby gives notice that a lien to secure payment of a special tax is hereby imposed by the City Council of the City of Live Oak, State of California. The special tax secured by this lien is authorized to be levied for the purpose of financing certain municipal services required for the development of certain real and other tangible property with an estimated useful life of five years or longer, which is necessary to meet increased demands placed upon the City as a result of development or rehabilitation occurring within Community Facilities District No. 2004-1 of the City of Live Oak and incidental costs associated with the foregoing, and to pay the annual administrative and other expenses associated with the collection of special taxes.

The special tax is authorized to be levied within Community Facilities District No. 2004-1 which has now been officially formed and the lien of the special tax is a continuing lien which shall secure each annual levy of the special tax. The special tax shall continue in force and effect until the special tax obligation is cancelled in accordance with law or until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Government Code. The special tax may not be prepaid or permanently satisfied.

The rate, method of apportionment, and manner of collection of the authorized special tax is as detailed in Exhibit "A" attached hereto and incorporated herein by this reference.

Notice is further given that upon the recording of this notice in the office of the county recorder of Sutter County, the obligation to pay the special tax levy shall become a lien upon all

nonexempt real property within Community Facilities District No. 2004-1 in accordance with Section 3115.5 of the Streets and Highways Code.

The names of the owners and the assessor's tax parcel numbers of the real property included within this community Facilities District and not exempt from the special tax as they appear on the latest secured assessment roll as of the date of recording of this notice are set forth in Exhibit "B" attached hereto and incorporated herein by reference.

Reference is made to the amended boundary map of Community Facilities District No. 2004-1 recorded in Book 2 of Maps of Assessments and Community Facilities Districts at Page 86, in the office of the County Recorder for the County of Sutter, State of California, which maps are now the final boundary map of Community Facilities District No. 2004-1.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the Finance Director, City of Live Oak, 9955 Live Oak Boulevard, Live Oak, California 95963.

Date: February 27, 2004


City Clerk
City of Live Oak

EXHIBIT "A"

**CITY OF LIVE OAK
COMMUNITY FACILITIES DISTRICT NO. 2004-1
OF THE CITY OF LIVE OAK**

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax shall be levied and collected in Community Facilities District No. 2004-1 of the City of Live Oak (the "District") each Fiscal Year, in an amount determined by the application of the procedures described below. All of the real property in the District, unless exempted by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

I. DEFINITIONS

The terms used herein shall have the following meanings:

"Acreage" or "Acre" means that acreage shown on the Assessor's Parcel Map for each Assessor's Parcel. In the event that the Assessor's Parcel Map shows no acreage, the Acreage for any Assessor's Parcel shall be determined by the District Administrator based upon the applicable condominium plan, final map or parcel map.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Act of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of the District: the costs of computing the Special Tax Requirement and the annual Special Tax and of preparing the annual Special Tax collection schedules; the costs of collecting the Special Taxes; the costs of remitting the Special Taxes to the fiscal agent or trustee for any Bonds; the costs of the fiscal agent or trustee (including its legal counsel) in the discharge of the duties required of it under any Indenture; the costs of the City or designee in complying with the disclosure requirements of applicable federal and state securities laws and the California Government Act (including the Act), including public inquiries regarding the Special Taxes and the costs associated with the release of funds from any escrow account (to the extent not paid from other sources); the costs of the City or designee related to an appeal of the Special Tax and an allocable share of the salaries and an allocable portion of City overhead costs relating to the foregoing; the costs of the City or designee related to any arbitrage rebate calculations for the District ; the costs of commencing and pursuing to completion any foreclosure action arising from delinquent Special Taxes in the District; the costs of the City (including its legal counsel) related to the administration of any letter of credit or other security provided for the payment of Special Taxes or Bonds, any fees or expenses related to any such letters of credit. Administrative Expenses shall also include amounts advanced by the City for any administrative purposes of the District.

"Annual Special Tax Requirement" means (A) that amount with respect to the District determined by the Council or designee as required in any Fiscal Year to pay: (1) the Administrative Expenses, (2) amounts required to fund services listed on Exhibit A, (3) any amount required to replenish any reserve fund established in connection with the District, (4) for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year, and (B) less available funds.

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel number.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel number.

"CFD No. 2004-1" means the Community Facilities District No. 2004-1 of the City of Live Oak.

"City" means the City of Live Oak, County of Sutter.

"Council" means the City Council of the City, acting as the legislative body of the District.

"County" means the County of Sutter, California.

"Commercial Property" means all property other than Single Family Residential Property or Multi-Family Property.

"Developed Property" means, for each Fiscal Year, all Taxable Property, for which a building permit for new residential or non-residential construction was issued prior to the March 1 preceding the Fiscal Year for which the Special Tax is being levied.

"District" means the Community Facilities District No. 2004-1 of the City of Live Oak.

"District Administrator" means an official of the City, or designee or agent or consultant, responsible for determining the Special Tax Requirement and providing for the levy and collection of Special Taxes each Fiscal Year.

"Exempt Property" means all property located within the boundaries of the District which is exempt from the Special Tax pursuant to Section V below.

"Final Map" means a final map, or portion thereof, approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.) that creates individual lots for which building permits may be issued. The term "Final Map" shall not include any parcel map or subdivision map or portion thereof that does not create individual lots for which a building permit may be issued, including parcels that are designated as a remainder parcel for future subdivision. The term "Final Map" shall not include an Interim Final Map.

"Finance Director" means the official of the City who is the chief financial officer or other comparable officer of the City or designee thereof.

"Fiscal Year" means the period from July 1st of any calendar year through June 30th of the following calendar year.

"Interim Final Map" means (i) an approved final map or parcel map that allows the sale, lease or financing of the parcels created thereby but which requires further subdivisions or other actions before a building permit may be issued for such parcels, or (ii) those portions of a final map or parcel map approved pursuant to other provisions of the Live Oak Municipal Code, that are excluded from the definition of "Final Map" above.

"Maximum Special Tax Rate" means the maximum Special Tax authorized for levy in any Fiscal Year as described in Section III that may apply to Taxable Property.

"Multi-Family Property" means all parcels of Developed Property for which a building permit was issued for construction of a residential structure with multiple Units upon a single Parcel, all of which are offered for rent to the general public and are not available for sale to individual owners.

"Parcel" means a lot or parcel with a parcel number assigned by the assessor of the County.

"Proportionately" means the ratio of the actual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor's Parcels.

"Public Property" means property within the boundaries of the District owned by, irrevocably offered or dedicated to, or for which an easement for purposes of public or private road right-of-way has been granted to the federal government, the State of California, the County, the City, or any local government or other public agency, provided that any property leased by a public agency to a private entity and subject to taxation under the Act shall be taxed and classified according to its use.

"Single Family Attached Property" means all parcels of Developed Property with a two or more residential units that share common walls and are offered as for-sale units with each unit having its own Assessor's Parcel Number, including residential structures that meet the statutory definition of a condominium contained in Civil Code Section 1351.

"Single Family Detached Property" means all parcels of Developed Property with a single residential structure on a single parcel where the dwelling unit does not share a common wall with another unit.

"Special Tax" means the amount levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Annual Special Tax Requirement.

"Taxable Property" means all property located within the boundaries of The District which is not exempt from the Special Tax pursuant to Section V below.

"Unit" means (i) for Single Family Detached Property, an individual single family residential unit, (ii) for Single Family Attached Property, each individual residential unit within a duplex,

triplex, fourplex, townhome or condominium structure or (iii) for Multi-Family Property, each individual apartment unit.

II. DETERMINATION OF TAXABLE PARCELS

On July 1 of each Fiscal Year, the District Administrator shall determine the valid Assessor's Parcel Numbers for the current Fiscal Year for all property within the District. If any Parcel numbers are no longer valid from the previous Fiscal Year, the Administrator shall determine the new Parcel number or numbers that are in effect for the current Fiscal Year. To the extent a Parcel or Parcels are subdivided, consolidated or otherwise reconfigured, the special tax rates shall be assigned to the new Assessor's Parcels pursuant to Section III.

III. ANNUAL SPECIAL TAX - METHOD OF APPORTIONMENT

All property shall be subject to a Special Tax defined as follows.

The Special Tax shall be levied each Fiscal Year by the District Administrator. The Annual Special Tax Requirement shall be apportioned to each parcel within the District by the method shown below.

- First. Determine the Annual Special Tax Requirement.
- Second. Levy each Parcel of Taxable Property Proportionately up to the Maximum Special Tax Rate described in Table 1 to satisfy the Annual Special Tax Requirement.

TABLE 1
MAXIMUM SPECIAL TAX RATES

<u>Type</u>	<u>Description</u>	<u>Rate</u>
Single Family Detached Property	Per Unit	\$825.00
Single Family Attached Property	Duplex - Per Unit	330.00
Single Family Attached Property	Triplex - Per Unit	250.00
Single Family Attached Property	Fourplex - Per Unit	165.00
Single Family Attached Property	Five or more units per structure - Per Unit	100.00
Multi-Family Property	Per Multi-Family Unit (Apartment)	25.00
Commercial Property	Per Acre	\$180.00

The above rates shown in Table 1 are effective for the 2004/2005 Fiscal Year and are subject to an increase of 5% per year over the previous year's Maximum Special Tax Rate.

IV. FORMULA FOR PREPAYMENT OF SPECIAL TAX OBLIGATIONS

The Special Tax may not be prepaid.

V. EXEMPTIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Annual Special Taxes shall be levied on Public Property, except as otherwise provided in this Section. Any property acquired by a public entity for non-public use development shall be subject to the Special Tax.

VI. INTERPRETATION OF RATE AND METHOD OF APPORTIONMENT

The Council reserves the right to make minor administrative and technical changes to this document that does not materially affect the rate and method of apportioning the Maximum Annual Special Tax. In addition, the interpretation and application of any section of this document shall be at the Council's discretion.

VII. MANNER AND DURATION OF SPECIAL TAX

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that prepayments are permitted as set forth in Section IV above and provided further than the City may directly bill the Special Tax, may collect the Annual Special Tax at a different time or in a different manner if needed to meet the financial obligations of the District, and may collect delinquent Annual Special Taxes through foreclosure or other available methods.

A Special Tax shall continue to be levied and collected within the District to fund the Annual Special Tax Requirement for the maximum term authorized by the Act.

EXHIBIT "B"**PROPERTY OWNERS LIST**

CITY OF LIVE OAK
 COMMUNITY FACILITIES DISTRICT NO. 2004-1
 CITY OF LIVE OAK MUNICIPAL SERVICES PROJECT

<u>Name</u>	<u>County of Sutter Assessor Parcel Number</u>
Eagle Meadows of Live Oak (Kent Hoggan)	06-351-014
Amarjit Pamma, ETAL (Pennington Ranch)	06-640-001
Millennium Farms LLC (Pennington Ranch)	06-640-005
Gurjit Gosal (Walnut View)	06-580-020
Gurjit & Amardeep Gosal	06-560-002
Peachtree II (Mercy Housing California, Greg Sparks)	06-470-045
Surjit Bains (Peachtree III)	06-470-040
Surjit Bains (Peachtree III)	06-470-041
Surjit Bains (Peachtree III)	06-470-042
Pramod & Lucy Kumar (Sadnpiper)	06-370-004
Neil Kumar (Sandpiper)	06-370-005
Homes First LLC (Mark Vespoli)	06-600-004
Laverne & Helen Heenan Family Trust	06-470-035
Dorthy Cooper	06-600-001
John Kimura, ETAL	06-010-001
John Kimura, ETAL	06-600-006
T/C Kimura Family Trust, ETAL	06-400-004
Harsev Thiara	06-310-002
Harsev Thiara	06-310-005
Harsev Thiara	06-310-006
Harsev Thiara	06-310-009
Margaret Knoop Estate	06-370-003

APPENDIX C. DELINQUENCY SUMMARY REPORT

The following pages show the current Delinquency Summary Report.

City of Live Oak
Delinquency Summary Report
As of: 06/30/2023

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
CFD 2004-1 - CFD 2004-1 (Live Oak Municipal Services Project)									
08/01/2005 Billing:									
	12/10/2005	\$88,275.00	\$88,275.00	\$0.00	0.00%	174	174	0	0.00%
	04/10/2006	\$88,275.00	\$88,275.00	\$0.00	0.00%	174	174	0	0.00%
	Subtotal:	\$176,550.00	\$176,550.00	\$0.00	0.00%	348	348	0	0.00%
08/01/2006 Billing:									
	12/10/2006	\$183,642.88	\$183,642.88	\$0.00	0.00%	497	424	0	0.00%
	04/10/2007	\$183,642.88	\$183,642.88	\$0.00	0.00%	497	424	0	0.00%
	Subtotal:	\$367,285.76	\$367,285.76	\$0.00	0.00%	994	848	0	0.00%
08/01/2007 Billing:									
	12/10/2007	\$219,203.96	\$219,203.96	\$0.00	0.00%	634	482	0	0.00%
	04/10/2008	\$219,203.96	\$219,203.96	\$0.00	0.00%	634	482	0	0.00%
	Subtotal:	\$438,407.92	\$438,407.92	\$0.00	0.00%	1,268	964	0	0.00%
08/01/2008 Billing:									
	12/10/2008	\$234,211.70	\$234,211.70	\$0.00	0.00%	960	515	0	0.00%
	04/10/2009	\$234,211.70	\$234,211.70	\$0.00	0.00%	960	515	0	0.00%
	Subtotal:	\$468,423.40	\$468,423.40	\$0.00	0.00%	1,920	1,030	0	0.00%
08/01/2009 Billing:									
	12/10/2009	\$237,395.16	\$237,395.16	\$0.00	0.00%	960	522	0	0.00%
	04/10/2010	\$237,395.16	\$237,395.16	\$0.00	0.00%	960	522	0	0.00%
	Subtotal:	\$474,790.32	\$474,790.32	\$0.00	0.00%	1,920	1,044	0	0.00%
08/01/2010 Billing:									
	12/10/2010	\$238,759.50	\$238,759.50	\$0.00	0.00%	960	525	0	0.00%
	04/10/2011	\$238,759.50	\$238,759.50	\$0.00	0.00%	960	525	0	0.00%
	Subtotal:	\$477,519.00	\$477,519.00	\$0.00	0.00%	1,920	1,050	0	0.00%
08/01/2011 Billing:									
	12/10/2011	\$263,317.62	\$263,317.62	\$0.00	0.00%	962	579	0	0.00%
	04/10/2012	\$263,317.62	\$263,317.62	\$0.00	0.00%	962	579	0	0.00%
	Subtotal:	\$526,635.24	\$526,635.24	\$0.00	0.00%	1,924	1,158	0	0.00%

City of Live Oak
Delinquency Summary Report
As of: 06/30/2023

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
CFD 2004-1 - CFD 2004-1 (Live Oak Municipal Services Project)									
08/01/2012 Billing:									
	12/10/2012	\$263,317.62	\$263,317.62	\$0.00	0.00%	825	579	0	0.00%
	04/10/2013	\$263,317.62	\$263,317.62	\$0.00	0.00%	825	579	0	0.00%
	Subtotal:	\$526,635.24	\$526,635.24	\$0.00	0.00%	1,650	1,158	0	0.00%
08/01/2013 Billing:									
	12/10/2013	\$263,317.62	\$263,317.62	\$0.00	0.00%	900	579	0	0.00%
	04/10/2014	\$263,317.62	\$263,317.62	\$0.00	0.00%	900	579	0	0.00%
	Subtotal:	\$526,635.24	\$526,635.24	\$0.00	0.00%	1,800	1,158	0	0.00%
08/01/2014 Billing:									
	12/10/2014	\$263,317.62	\$263,317.62	\$0.00	0.00%	900	579	0	0.00%
	04/10/2015	\$263,317.62	\$263,317.62	\$0.00	0.00%	900	579	0	0.00%
	Subtotal:	\$526,635.24	\$526,635.24	\$0.00	0.00%	1,800	1,158	0	0.00%
08/01/2015 Billing:									
	12/10/2015	\$263,317.62	\$263,317.62	\$0.00	0.00%	898	579	0	0.00%
	04/10/2016	\$263,317.62	\$263,317.62	\$0.00	0.00%	898	579	0	0.00%
	Subtotal:	\$526,635.24	\$526,635.24	\$0.00	0.00%	1,796	1,158	0	0.00%
08/01/2016 Billing:									
	12/10/2016	\$264,089.30	\$264,089.30	\$0.00	0.00%	898	580	0	0.00%
	04/10/2017	\$264,089.30	\$264,089.30	\$0.00	0.00%	898	580	0	0.00%
	Subtotal:	\$528,178.60	\$528,178.60	\$0.00	0.00%	1,796	1,160	0	0.00%
08/01/2017 Billing:									
	12/10/2017	\$263,179.80	\$263,179.80	\$0.00	0.00%	898	578	0	0.00%
	04/10/2018	\$263,179.80	\$263,179.80	\$0.00	0.00%	898	578	0	0.00%
	Subtotal:	\$526,359.60	\$526,359.60	\$0.00	0.00%	1,796	1,156	0	0.00%
08/01/2018 Billing:									
	12/10/2018	\$263,179.80	\$263,179.80	\$0.00	0.00%	898	578	0	0.00%
	04/10/2019	\$263,179.80	\$262,725.02	\$454.78	0.17%	898	577	1	0.11%
	Subtotal:	\$526,359.60	\$525,904.82	\$454.78	0.09%	1,796	1,155	1	0.06%

City of Live Oak
Delinquency Summary Report
As of: 06/30/2023

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
CFD 2004-1 - CFD 2004-1 (Live Oak Municipal Services Project)									
	08/01/2019 Billing:								
	12/10/2019	\$291,830.90	\$291,830.90	\$0.00	0.00%	899	641	0	0.00%
	04/10/2020	\$291,830.90	\$291,376.12	\$454.78	0.16%	899	640	1	0.11%
	Subtotal:	\$583,661.80	\$583,207.02	\$454.78	0.08%	1,798	1,281	1	0.06%
	08/01/2020 Billing:								
	12/10/2020	\$312,406.26	\$311,951.48	\$454.78	0.15%	899	686	1	0.11%
	04/10/2021	\$312,406.26	\$311,951.48	\$454.78	0.15%	899	686	1	0.11%
	Subtotal:	\$624,812.52	\$623,902.96	\$909.56	0.15%	1,798	1,372	2	0.11%
	08/01/2021 Billing:								
	12/10/2021	\$0.00	\$0.00	\$0.00	0.00%	759	0	0	0.00%
	04/10/2022	\$0.00	\$0.00	\$0.00	0.00%	759	0	0	0.00%
	Subtotal:	\$0.00	\$0.00	\$0.00	0.00%	1,518	0	0	0.00%
	08/01/2022 Billing:								
	12/10/2022	\$365,146.88	\$361,963.42	\$3,183.46	0.87%	803	796	7	0.87%
	04/10/2023	\$365,146.88	\$353,777.38	\$11,369.50	3.11%	803	778	25	3.11%
	Subtotal:	\$730,293.76	\$715,740.80	\$14,552.96	1.99%	1,606	1,574	32	1.99%
CFD 2004-1	Total:	\$8,555,818.48	\$8,539,446.40	\$16,372.08	0.19%	29,448	18,772	36	0.12%
Agency Grand Total:		\$8,555,818.48	\$8,539,446.40	\$16,372.08	0.19%	29,448	18,772	36	0.12%

APPENDIX D. FINAL BILLING DETAIL REPORT

The following pages show the Final Billing Detail Report for Fiscal Year 2023/24.

City of Live Oak
CFD 2004-1 (Live Oak Municipal Services Project)
Final Billing Detail Report for Fiscal Year 2023/24

APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-580-021000	2510 JENNIFER DR	SFR	1	909.56	909.56
006-580-022000	2522 JENNIFER DR	SFR	1	909.56	909.56
006-580-023000	2534 JENNIFER DR	SFR	1	909.56	909.56
006-580-024000	2546 JENNIFER DR	SFR	1	909.56	909.56
006-580-025000	2558 JENNIFER DR	SFR	1	909.56	909.56
006-580-026000	2570 JENNIFER DR	SFR	1	909.56	909.56
006-580-027000	2582 JENNIFER DR	SFR	1	909.56	909.56
006-580-028000	2594 JENNIFER DR	SFR	1	909.56	909.56
006-580-029000	2606 JENNIFER DR	SFR	1	909.56	909.56
006-580-030000	2618 JENNIFER DR	SFR	1	909.56	909.56
006-580-031000	10690 STEPHANIE DR	SFR	1	909.56	909.56
006-580-032000	10702 STEPHANIE DR	SFR	1	909.56	909.56
006-580-033000	10714 STEPHANIE DR	SFR	1	909.56	909.56
006-580-034000	10726 STEPHANIE DR	SFR	1	909.56	909.56
006-580-035000	10738 STEPHANIE DR	SFR	1	909.56	909.56
006-580-036000	10750 STEPHANIE DR	SFR	1	909.56	909.56
006-580-037000	10762 STEPHANIE DR	SFR	1	909.56	909.56
006-580-038000	10774 STEPHANIE DR	SFR	1	909.56	909.56
006-580-039000	10786 STEPHANIE DR	SFR	1	909.56	909.56
006-580-040000	10798 STEPHANIE DR	SFR	1	909.56	909.56
006-580-041000	10810 STEPHANIE DR	SFR	1	909.56	909.56
006-580-042000	10822 STEPHANIE DR	SFR	1	909.56	909.56
006-580-043000	10834 STEPHANIE DR	SFR	1	909.56	909.56
006-580-044000	10846 STEPHANIE DR	SFR	1	909.56	909.56
006-580-045000	10858 STEPHANIE DR	SFR	1	909.56	909.56
006-580-046000	10857 STEPHANIE DR	SFR	1	909.56	909.56
006-580-047000	10845 STEPHANIE DR	SFR	1	909.56	909.56
006-580-048000	10833 STEPHANIE DR	SFR	1	909.56	909.56
006-580-049000	10821 STEPHANIE DR	SFR	1	909.56	909.56
006-580-050000	10809 STEPHANIE DR	SFR	1	909.56	909.56
006-580-051000	10797 STEPHANIE DR	SFR	1	909.56	909.56
006-580-052000	10785 STEPHANIE DR	SFR	1	909.56	909.56
006-580-053000	10773 STEPHANIE DR	SFR	1	909.56	909.56
006-580-054000	2583 BRIANNE WAY	SFR	1	909.56	909.56
006-580-055000	2571 BRIANNE WAY	SFR	1	909.56	909.56
006-580-056000	2559 BRIANNE WAY	SFR	1	909.56	909.56
006-580-057000	2547 BRIANNE WAY	SFR	1	909.56	909.56
006-580-058000	2535 BRIANNE WAY	SFR	1	909.56	909.56
006-580-059000	2523 BRIANNE WAY	SFR	1	909.56	909.56
006-580-060000	2511 BRIANNE WAY	SFR	1	909.56	909.56
006-580-061000	10751 IRENE WAY	SFR	1	909.56	909.56
006-580-062000	10739 IRENE WAY	SFR	1	909.56	909.56

Slight variances may occur due to rounding

City of Live Oak
CFD 2004-1 (Live Oak Municipal Services Project)
Final Billing Detail Report for Fiscal Year 2023/24

APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-580-063000	10727 IRENE WAY	SFR	1	909.56	909.56
006-580-064000	10715 IRENE WAY	SFR	1	909.56	909.56
006-580-065000	10703 IRENE WAY	SFR	1	909.56	909.56
006-580-066000	10702 IRENE WAY	SFR	1	909.56	909.56
006-580-067000	10714 IRENE WAY	SFR	1	909.56	909.56
006-580-068000	10726 IRENE WAY	SFR	1	909.56	909.56
006-580-069000	10738 IRENE WAY	SFR	1	909.56	909.56
006-580-070000	10750 IRENE WAY	SFR	1	909.56	909.56
006-580-071000	10749 VIRGINIA WAY	SFR	1	909.56	909.56
006-580-072000	10737 VIRGINIA WAY	SFR	1	909.56	909.56
006-580-073000	10725 VIRGINIA WAY	SFR	1	909.56	909.56
006-580-074000	10713 VIRGINIA WAY	SFR	1	909.56	909.56
006-580-075000	10701 VIRGINIA WAY	SFR	1	909.56	909.56
006-580-076000	10704 VIRGINIA WAY	SFR	1	909.56	909.56
006-580-077000	10716 VIRGINIA WAY	SFR	1	909.56	909.56
006-580-078000	10728 VIRGINIA WAY	SFR	1	909.56	909.56
006-580-079000	10740 VIRGINIA WAY	SFR	1	909.56	909.56
006-580-080000	10752 VIRGINIA WAY	SFR	1	909.56	909.56
006-580-081000	10751 STEPHANIE DR	SFR	1	909.56	909.56
006-580-082000	10739 STEPHANIE DR	SFR	1	909.56	909.56
006-580-083000	10727 STEPHANIE DR	SFR	1	909.56	909.56
006-580-084000	10715 STEPHANIE DR	SFR	1	909.56	909.56
006-580-085000	10703 STEPHANIE DR	SFR	1	909.56	909.56
006-650-043000	9170 IDA ST	SFR	1	909.56	909.56
006-650-044000	9162 IDA ST	SFR	1	909.56	909.56
006-650-045000	9154 IDA ST	SFR	1	909.56	909.56
006-650-046000	9146 IDA ST	SFR	1	909.56	909.56
006-650-047000	2838 DEANNE ST	SFR	1	909.56	909.56
006-650-048000	2824 DEANNE ST	SFR	1	909.56	909.56
006-650-049000	2810 DEANNE ST	SFR	1	909.56	909.56
006-650-050000	2796 DEANNE ST	SFR	1	909.56	909.56
006-650-051000	2782 DEANNE ST	SFR	1	909.56	909.56
006-650-052000	2768 DEANNE ST	SFR	1	909.56	909.56
006-650-053000	2756 DEANNE ST	SFR	1	909.56	909.56
006-650-054000	2744 DEANNE ST	SFR	1	909.56	909.56
006-650-055000	2732 DEANNE ST	SFR	1	909.56	909.56
006-650-056000	2720 DEANNE ST	SFR	1	909.56	909.56
006-650-057000	2721 DEANNE ST	SFR	1	909.56	909.56
006-650-058000	2733 DEANNE ST	SFR	1	909.56	909.56
006-650-059000	2745 DEANNE ST	SFR	1	909.56	909.56
006-650-060000	2757 DEANNE ST	SFR	1	909.56	909.56
006-650-061000	2769 DEANNE ST	SFR	1	909.56	909.56

Slight variances may occur due to rounding

City of Live Oak
CFD 2004-1 (Live Oak Municipal Services Project)
Final Billing Detail Report for Fiscal Year 2023/24

APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-650-062000	2783 DEANNE ST	SFR	1	909.56	909.56
006-650-063000	2797 DEANNE ST	SFR	1	909.56	909.56
006-650-064000	2811 DEANNE ST	SFR	1	909.56	909.56
006-650-065000	2825 DEANNE ST	SFR	1	909.56	909.56
006-650-066000	2839 DEANNE ST	SFR	1	909.56	909.56
006-650-067000	9165 IDA ST	SFR	1	909.56	909.56
006-650-068000	9173 LINDA ST	SFR	1	909.56	909.56
006-650-069000	9185 LINDA ST	SFR	1	909.56	909.56
006-650-070000	9201 LINDA ST	SFR	1	909.56	909.56
006-650-071000	2820 WELLS CT	SFR	1	909.56	909.56
006-650-072000	2802 WELLS CT	SFR	1	909.56	909.56
006-650-073000	2782 WELLS CT	SFR	1	909.56	909.56
006-650-074000	2770 WELLS CT	SFR	1	909.56	909.56
006-650-075000	2777 WELLS CT	SFR	1	909.56	909.56
006-650-076000	2791 WELLS CT	SFR	1	909.56	909.56
006-650-077000	2805 WELLS CT	SFR	1	909.56	909.56
006-650-078000	9226 LINDA ST	SFR	1	909.56	909.56
006-650-079000	9218 LINDA ST	SFR	1	909.56	909.56
006-650-080000	9210 LINDA ST	SFR	1	909.56	909.56
006-650-081000	9202 LINDA ST	SFR	1	909.56	909.56
006-650-082000	9194 LINDA ST	SFR	1	909.56	909.56
006-660-001000	3250 PENNINGTON RD	SFR	1	909.56	909.56
006-660-002000	9975 LUTHER RD	SFR	1	909.56	909.56
006-660-003000	9963 LUTHER RD	SFR	1	909.56	909.56
006-660-004000	3277 PAMMA CT	SFR	1	909.56	909.56
006-660-005000	3265 PAMMA CT	SFR	1	909.56	909.56
006-660-006000	3253 PAMMA CT	SFR	1	909.56	909.56
006-660-007000	3231 PAMMA CT	SFR	1	909.56	909.56
006-660-008000	3210 PAMMA CT	SFR	1	909.56	909.56
006-660-009000	3232 PAMMA CT	SFR	1	909.56	909.56
006-660-010000	3266 PAMMA CT	SFR	1	909.56	909.56
006-660-011000	3278 PAMMA CT	SFR	1	909.56	909.56
006-660-012000	3277 ARBOR WAY	SFR	1	909.56	909.56
006-660-013000	3265 ARBOR WAY	SFR	1	909.56	909.56
006-660-014000	3245 ARBOR WAY	SFR	1	909.56	909.56
006-660-015000	3227 ARBOR WAY	SFR	1	909.56	909.56
006-660-016000	9911 GARNET WAY	SFR	1	909.56	909.56
006-660-017000	9899 GARNET WAY	SFR	1	909.56	909.56
006-660-018000	9887 GARNET WAY	SFR	1	909.56	909.56
006-660-019000	9875 GARNET WAY	SFR	1	909.56	909.56
006-660-020000	9863 GARNET WAY	SFR	1	909.56	909.56
006-660-021000	9851 GARNET WAY	SFR	1	909.56	909.56

Slight variances may occur due to rounding

City of Live Oak
CFD 2004-1 (Live Oak Municipal Services Project)
Final Billing Detail Report for Fiscal Year 2023/24

APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-660-022000	9839 GARNET WAY	SFR	1	909.56	909.56
006-660-023000	9827 GARNET WAY	SFR	1	909.56	909.56
006-660-024000	3265 PRESLEY AVE	SFR	1	909.56	909.56
006-660-025000	3277 PRESLEY AVE	SFR	1	909.56	909.56
006-660-026000	3289 PRESLEY AVE	SFR	1	909.56	909.56
006-660-027000	3301 PRESLEY AVE	SFR	1	909.56	909.56
006-660-028000	3313 PRESLEY AVE	SFR	1	909.56	909.56
006-660-029000	3325 PRESLEY AVE	SFR	1	909.56	909.56
006-660-030000	3337 PRESLEY AVE	SFR	1	909.56	909.56
006-660-031000	3338 BAKER WAY	SFR	1	909.56	909.56
006-660-032000	3326 BAKER WAY	SFR	1	909.56	909.56
006-660-033000	3314 BAKER WAY	SFR	1	909.56	909.56
006-660-034000	3302 BAKER WAY	SFR	1	909.56	909.56
006-660-035000	3290 BAKER WAY	SFR	1	909.56	909.56
006-660-036000	3278 BAKER WAY	SFR	1	909.56	909.56
006-660-037000	3266 BAKER WAY	SFR	1	909.56	909.56
006-660-038000	3265 BAKER WAY	SFR	1	909.56	909.56
006-660-039000	3277 BAKER WAY	SFR	1	909.56	909.56
006-660-040000	3289 BAKER WAY	SFR	1	909.56	909.56
006-660-041000	3301 BAKER WAY	SFR	1	909.56	909.56
006-660-042000	3313 BAKER WAY	SFR	1	909.56	909.56
006-660-043000	3325 BAKER WAY	SFR	1	909.56	909.56
006-660-044000	3337 BAKER WAY	SFR	1	909.56	909.56
006-660-045000	3338 ARBOR WAY	SFR	1	909.56	909.56
006-660-046000	3326 ARBOR WAY	SFR	1	909.56	909.56
006-660-047000	3314 ARBOR WAY	SFR	1	909.56	909.56
006-660-048000	3302 ARBOR WAY	SFR	1	909.56	909.56
006-660-049000	3290 ARBOR WAY	SFR	1	909.56	909.56
006-660-050000	3278 ARBOR WAY	SFR	1	909.56	909.56
006-660-051000	3266 ARBOR WAY	SFR	1	909.56	909.56
006-660-052000	9828 ELLIS WAY	SFR	1	909.56	909.56
006-660-053000	9840 ELLIS WAY	SFR	1	909.56	909.56
006-660-054000	9852 ELLIS WAY	SFR	1	909.56	909.56
006-660-055000	9864 ELLIS WAY	SFR	1	909.56	909.56
006-660-056000	9876 ELLIS WAY	SFR	1	909.56	909.56
006-660-057000	9888 ELLIS WAY	SFR	1	909.56	909.56
006-660-058000	9900 ELLIS WAY	SFR	1	909.56	909.56
006-660-059000	9912 ELLIS WAY	SFR	1	909.56	909.56
006-660-060000	9924 ELLIS WAY	SFR	1	909.56	909.56
006-660-061000	3349 ARBOR WAY	SFR	1	909.56	909.56
006-660-062000	3337 ARBOR WAY	SFR	1	909.56	909.56
006-660-063000	3325 ARBOR WAY	SFR	1	909.56	909.56

Slight variances may occur due to rounding

City of Live Oak
CFD 2004-1 (Live Oak Municipal Services Project)
Final Billing Detail Report for Fiscal Year 2023/24

APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-660-064000	3313 ARBOR WAY	SFR	1	909.56	909.56
006-660-065000	3301 ARBOR WAY	SFR	1	909.56	909.56
006-660-066000	9914 LUTHER RD	SFR	1	909.56	909.56
006-660-067000	9924 LUTHER RD	SFR	1	909.56	909.56
006-660-068000	9934 LUTHER RD	SFR	1	909.56	909.56
006-660-069000	9944 LUTHER RD	SFR	1	909.56	909.56
006-660-070000	9954 LUTHER RD	SFR	1	909.56	909.56
006-660-071000	9964 LUTHER RD	SFR	1	909.56	909.56
006-660-072000	9974 LUTHER RD	SFR	1	909.56	909.56
006-670-001000	9799 GARNET CT	SFR	1	909.56	909.56
006-670-002000	9785 GARNET CT	SFR	1	909.56	909.56
006-670-003000	9771 GARNET CT	SFR	1	909.56	909.56
006-670-004000	9757 GARNET CT	SFR	1	909.56	909.56
006-670-005000	9743 GARNET CT	SFR	1	909.56	909.56
006-670-006000	9729 GARNET CT	SFR	1	909.56	909.56
006-670-007000	9715 POPLAR CT	SFR	1	909.56	909.56
006-670-008000	9701 POPLAR CT	SFR	1	909.56	909.56
006-670-009000	9687 POPLAR CT	SFR	1	909.56	909.56
006-670-010000	9673 POPLAR CT	SFR	1	909.56	909.56
006-670-011000	9661 POPLAR CT	SFR	1	909.56	909.56
006-670-012000	9649 POPLAR CT	SFR	1	909.56	909.56
006-670-013000	9650 POPLAR CT	SFR	1	909.56	909.56
006-670-014000	9662 POPLAR CT	SFR	1	909.56	909.56
006-670-015000	9674 POPLAR CT	SFR	1	909.56	909.56
006-670-016000	9688 POPLAR CT	SFR	1	909.56	909.56
006-670-017000	9702 POPLAR CT	SFR	1	909.56	909.56
006-670-018000	9716 POPLAR CT	SFR	1	909.56	909.56
006-670-019000	9730 GARNET CT	SFR	1	909.56	909.56
006-670-020000	9744 GARNET CT	SFR	1	909.56	909.56
006-670-021000	9758 GARNET CT	SFR	1	909.56	909.56
006-670-022000	9772 GARNET CT	SFR	1	909.56	909.56
006-670-023000	9786 GARNET CT	SFR	1	909.56	909.56
006-670-024000	9800 GARNET CT	SFR	1	909.56	909.56
006-670-025000	9797 COLLIER AVE	SFR	1	909.56	909.56
006-670-026000	9785 COLLIER AVE	SFR	1	909.56	909.56
006-670-027000	9773 COLLIER AVE	SFR	1	909.56	909.56
006-670-028000	9761 COLLIER AVE	SFR	1	909.56	909.56
006-670-029000	9749 COLLIER AVE	SFR	1	909.56	909.56
006-670-030000	9737 COLLIER AVE	SFR	1	909.56	909.56
006-670-031000	9725 COLLIER AVE	SFR	1	909.56	909.56
006-670-032000	9713 COLLIER AVE	SFR	1	909.56	909.56
006-670-033000	9701 COLLIER AVE	SFR	1	909.56	909.56

Slight variances may occur due to rounding

City of Live Oak
CFD 2004-1 (Live Oak Municipal Services Project)
Final Billing Detail Report for Fiscal Year 2023/24

APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-670-034000	9689 COLLIER AVE	SFR	1	909.56	909.56
006-670-035000	9677 COLLIER AVE	SFR	1	909.56	909.56
006-670-036000	9665 COLLIER AVE	SFR	1	909.56	909.56
006-670-037000	9653 COLLIER AVE	SFR	1	909.56	909.56
006-670-038000	9654 COLLIER AVE	SFR	1	909.56	909.56
006-670-039000	9666 COLLIER AVE	SFR	1	909.56	909.56
006-670-040000	9678 COLLIER AVE	SFR	1	909.56	909.56
006-670-041000	9690 COLLIER AVE	SFR	1	909.56	909.56
006-670-042000	9702 COLLIER AVE	SFR	1	909.56	909.56
006-670-043000	9714 COLLIER AVE	SFR	1	909.56	909.56
006-670-044000	9726 COLLIER AVE	SFR	1	909.56	909.56
006-670-045000	9738 COLLIER AVE	SFR	1	909.56	909.56
006-670-046000	9750 COLLIER AVE	SFR	1	909.56	909.56
006-670-047000	9762 COLLIER AVE	SFR	1	909.56	909.56
006-670-048000	9774 COLLIER AVE	SFR	1	909.56	909.56
006-670-049000	9786 COLLIER AVE	SFR	1	909.56	909.56
006-670-050000	9798 COLLIER AVE	SFR	1	909.56	909.56
006-670-051000	9799 ELLIS CT	SFR	1	909.56	909.56
006-670-052000	9785 ELLIS CT	SFR	1	909.56	909.56
006-670-053000	9771 ELLIS CT	SFR	1	909.56	909.56
006-670-054000	9757 ELLIS CT	SFR	1	909.56	909.56
006-670-055000	9743 ELLIS CT	SFR	1	909.56	909.56
006-670-056000	9729 ELLIS CT	SFR	1	909.56	909.56
006-670-057000	9715 LEYTON CT	SFR	1	909.56	909.56
006-670-058000	9701 LEYTON CT	SFR	1	909.56	909.56
006-670-059000	9687 LEYTON CT	SFR	1	909.56	909.56
006-670-060000	9673 LEYTON CT	SFR	1	909.56	909.56
006-670-061000	9661 LEYTON CT	SFR	1	909.56	909.56
006-670-062000	9649 LEYTON CT	SFR	1	909.56	909.56
006-670-063000	9650 LEYTON CT	SFR	1	909.56	909.56
006-670-064000	9662 LEYTON CT	SFR	1	909.56	909.56
006-670-065000	9674 LEYTON CT	SFR	1	909.56	909.56
006-670-066000	9688 LEYTON CT	SFR	1	909.56	909.56
006-670-067000	9702 LEYTON CT	SFR	1	909.56	909.56
006-670-068000	9716 LEYTON CT	SFR	1	909.56	909.56
006-670-069000	9730 ELLIS CT	SFR	1	909.56	909.56
006-670-070000	9744 ELLIS CT	SFR	1	909.56	909.56
006-670-071000	9758 ELLIS CT	SFR	1	909.56	909.56
006-670-072000	9772 ELLIS CT	SFR	1	909.56	909.56
006-670-073000	9786 ELLIS CT	SFR	1	909.56	909.56
006-670-074000	9800 ELLIS CT	SFR	1	909.56	909.56
006-680-001000	9827 RICHMOND WAY	SFR	1	909.56	909.56

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City of Live Oak
CFD 2004-1 (Live Oak Municipal Services Project)
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APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-680-002000	9839 RICHMOND WAY	SFR	1	909.56	909.56
006-680-003000	9851 RICHMOND WAY	SFR	1	909.56	909.56
006-680-004000	9863 RICHMOND WAY	SFR	1	909.56	909.56
006-680-005000	9875 RICHMOND WAY	SFR	1	909.56	909.56
006-680-006000	9887 RICHMOND WAY	SFR	1	909.56	909.56
006-680-007000	9899 RICHMOND WAY	SFR	1	909.56	909.56
006-680-008000	9911 RICHMOND WAY	SFR	1	909.56	909.56
006-680-009000	9923 RICHMOND WAY	SFR	1	909.56	909.56
006-680-010000	3365 RICHMOND CT	SFR	1	909.56	909.56
006-680-011000	3377 RICHMOND CT	SFR	1	909.56	909.56
006-680-012000	3389 RICHMOND CT	SFR	1	909.56	909.56
006-680-013000	3401 RICHMOND CT	SFR	1	909.56	909.56
006-680-014000	3413 RICHMOND CT	SFR	1	909.56	909.56
006-680-015000	3427 RICHMOND CT	SFR	1	909.56	909.56
006-680-016000	3439 RICHMOND CT	SFR	1	909.56	909.56
006-680-017000	3451 RICHMOND CT	SFR	1	909.56	909.56
006-680-018000	3463 RICHMOND CT	SFR	1	909.56	909.56
006-680-019000	3475 RICHMOND CT	SFR	1	909.56	909.56
006-680-020000	3495 RICHMOND CT	SFR	1	909.56	909.56
006-680-021000	3484 RICHMOND CT	SFR	1	909.56	909.56
006-680-022000	3472 RICHMOND CT	SFR	1	909.56	909.56
006-680-023000	3460 RICHMOND CT	SFR	1	909.56	909.56
006-680-024000	3448 RICHMOND CT	SFR	1	909.56	909.56
006-680-025000	3436 RICHMOND CT	SFR	1	909.56	909.56
006-680-026000	3420 RICHMOND CT	SFR	1	909.56	909.56
006-680-027000	3413 CANNON WAY	SFR	1	909.56	909.56
006-680-028000	3425 CANNON WAY	SFR	1	909.56	909.56
006-680-029000	3437 CANNON WAY	SFR	1	909.56	909.56
006-680-030000	3449 CANNON WAY	SFR	1	909.56	909.56
006-680-031000	3461 CANNON WAY	SFR	1	909.56	909.56
006-680-032000	3473 CANNON WAY	SFR	1	909.56	909.56
006-680-033000	3485 CANNON WAY	SFR	1	909.56	909.56
006-680-034000	9924 CANNON WAY	SFR	1	909.56	909.56
006-680-035000	9912 CANNON WAY	SFR	1	909.56	909.56
006-680-036000	9900 CANNON WAY	SFR	1	909.56	909.56
006-680-037000	9888 CANNON WAY	SFR	1	909.56	909.56
006-680-038000	9876 CANNON WAY	SFR	1	909.56	909.56
006-680-039000	9864 CANNON WAY	SFR	1	909.56	909.56
006-680-040000	9852 CANNON WAY	SFR	1	909.56	909.56
006-680-041000	9840 CANNON WAY	SFR	1	909.56	909.56
006-680-042000	9828 CANNON WAY	SFR	1	909.56	909.56
006-680-043000	3474 CANNON WAY	SFR	1	909.56	909.56

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City of Live Oak
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Final Billing Detail Report for Fiscal Year 2023/24

APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-680-044000	3462 CANNON WAY	SFR	1	909.56	909.56
006-680-045000	3450 CANNON WAY	SFR	1	909.56	909.56
006-680-046000	3438 CANNON WAY	SFR	1	909.56	909.56
006-680-047000	3426 CANNON WAY	SFR	1	909.56	909.56
006-680-048000	3414 CANNON WAY	SFR	1	909.56	909.56
006-680-049000	3402 CANNON WAY	SFR	1	909.56	909.56
006-680-050000	3403 CROFT WAY	SFR	1	909.56	909.56
006-680-051000	3415 CROFT WAY	SFR	1	909.56	909.56
006-680-052000	3427 CROFT WAY	SFR	1	909.56	909.56
006-680-053000	3439 CROFT WAY	SFR	1	909.56	909.56
006-680-054000	3451 CROFT WAY	SFR	1	909.56	909.56
006-680-055000	3463 CROFT WAY	SFR	1	909.56	909.56
006-680-056000	3475 CROFT WAY	SFR	1	909.56	909.56
006-680-057000	3472 CROFT WAY	SFR	1	909.56	909.56
006-680-058000	3460 CROFT WAY	SFR	1	909.56	909.56
006-680-059000	3448 CROFT WAY	SFR	1	909.56	909.56
006-680-060000	3436 CROFT WAY	SFR	1	909.56	909.56
006-680-061000	3424 CROFT WAY	SFR	1	909.56	909.56
006-680-062000	3412 CROFT WAY	SFR	1	909.56	909.56
006-680-063000	3400 CROFT WAY	SFR	1	909.56	909.56
006-680-064000	3401 PRESLEY AVE	SFR	1	909.56	909.56
006-680-065000	3413 PRESLEY AVE	SFR	1	909.56	909.56
006-680-066000	3425 PRESLEY AVE	SFR	1	909.56	909.56
006-680-067000	3437 PRESLEY AVE	SFR	1	909.56	909.56
006-680-068000	3449 PRESLEY AVE	SFR	1	909.56	909.56
006-680-069000	3461 PRESLEY AVE	SFR	1	909.56	909.56
006-680-070000	3473 PRESLEY AVE	SFR	1	909.56	909.56
006-690-001000	9798 CANNON WAY	SFR	1	909.56	909.56
006-690-002000	9786 CANNON WAY	SFR	1	909.56	909.56
006-690-003000	9774 CANNON WAY	SFR	1	909.56	909.56
006-690-004000	9762 CANNON WAY	SFR	1	909.56	909.56
006-690-005000	9750 CANNON WAY	SFR	1	909.56	909.56
006-690-006000	9738 CANNON WAY	SFR	1	909.56	909.56
006-690-007000	9726 CANNON WAY	SFR	1	909.56	909.56
006-690-008000	9714 CANNON WAY	SFR	1	909.56	909.56
006-690-009000	9702 CANNON WAY	SFR	1	909.56	909.56
006-690-010000	9690 CANNON WAY	SFR	1	909.56	909.56
006-690-011000	9678 CANNON WAY	SFR	1	909.56	909.56
006-690-012000	9666 CANNON WAY	SFR	1	909.56	909.56
006-690-013000	9654 CANNON WAY	SFR	1	909.56	909.56
006-690-014000	9642 CANNON WAY	SFR	1	909.56	909.56
006-690-015000	3475 MUSGRAVE AVE	SFR	1	909.56	909.56

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City of Live Oak
CFD 2004-1 (Live Oak Municipal Services Project)
Final Billing Detail Report for Fiscal Year 2023/24

APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-690-016000	3463 MUSGRAVE AVE	SFR	1	909.56	909.56
006-690-017000	3451 MUSGRAVE AVE	SFR	1	909.56	909.56
006-690-018000	3439 MUSGRAVE AVE	SFR	1	909.56	909.56
006-690-019000	3427 MUSGRAVE AVE	SFR	1	909.56	909.56
006-690-020000	3415 MUSGRAVE AVE	SFR	1	909.56	909.56
006-690-021000	3403 MUSGRAVE AVE	SFR	1	909.56	909.56
006-690-022000	3402 DURHAM WAY	SFR	1	909.56	909.56
006-690-023000	3414 DURHAM WAY	SFR	1	909.56	909.56
006-690-024000	3426 DURHAM WAY	SFR	1	909.56	909.56
006-690-025000	3438 DURHAM WAY	SFR	1	909.56	909.56
006-690-026000	3450 DURHAM WAY	SFR	1	909.56	909.56
006-690-027000	3462 DURHAM WAY	SFR	1	909.56	909.56
006-690-028000	3474 DURHAM WAY	SFR	1	909.56	909.56
006-690-029000	9713 CANNON WAY	SFR	1	909.56	909.56
006-690-030000	9725 CANNON WAY	SFR	1	909.56	909.56
006-690-031000	9737 CANNON WAY	SFR	1	909.56	909.56
006-690-032000	9749 CANNON WAY	SFR	1	909.56	909.56
006-690-033000	9761 CANNON WAY	SFR	1	909.56	909.56
006-690-034000	9773 CANNON WAY	SFR	1	909.56	909.56
006-690-035000	9785 CANNON WAY	SFR	1	909.56	909.56
006-690-036000	9797 CANNON WAY	SFR	1	909.56	909.56
006-690-037000	9800 SAVOY WAY	SFR	1	909.56	909.56
006-690-038000	9788 SAVOY WAY	SFR	1	909.56	909.56
006-690-039000	9776 SAVOY WAY	SFR	1	909.56	909.56
006-690-040000	9764 SAVOY WAY	SFR	1	909.56	909.56
006-690-041000	9752 SAVOY WAY	SFR	1	909.56	909.56
006-690-042000	9740 SAVOY WAY	SFR	1	909.56	909.56
006-690-043000	9728 SAVOY WAY	SFR	1	909.56	909.56
006-690-044000	9716 SAVOY WAY	SFR	1	909.56	909.56
006-690-045000	9715 SAVOY WAY	SFR	1	909.56	909.56
006-690-046000	9727 SAVOY WAY	SFR	1	909.56	909.56
006-690-047000	9739 SAVOY WAY	SFR	1	909.56	909.56
006-690-048000	9751 SAVOY WAY	SFR	1	909.56	909.56
006-690-049000	9763 SAVOY WAY	SFR	1	909.56	909.56
006-690-050000	9775 SAVOY WAY	SFR	1	909.56	909.56
006-690-051000	9787 SAVOY WAY	SFR	1	909.56	909.56
006-690-052000	9799 SAVOY WAY	SFR	1	909.56	909.56
006-690-053000	9798 RICHMOND WAY	SFR	1	909.56	909.56
006-690-054000	9786 RICHMOND WAY	SFR	1	909.56	909.56
006-690-055000	9774 RICHMOND WAY	SFR	1	909.56	909.56
006-690-056000	9762 RICHMOND WAY	SFR	1	909.56	909.56
006-690-057000	9750 RICHMOND WAY	SFR	1	909.56	909.56

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City of Live Oak
CFD 2004-1 (Live Oak Municipal Services Project)
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APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-690-058000	9738 RICHMOND WAY	SFR	1	909.56	909.56
006-690-059000	9726 RICHMOND WAY	SFR	1	909.56	909.56
006-690-060000	9714 RICHMOND WAY	SFR	1	909.56	909.56
006-690-061000	9653 RICHMOND WAY	SFR	1	909.56	909.56
006-690-062000	9665 RICHMOND WAY	SFR	1	909.56	909.56
006-690-063000	9677 RICHMOND WAY	SFR	1	909.56	909.56
006-690-064000	9689 RICHMOND WAY	SFR	1	909.56	909.56
006-690-065000	9701 RICHMOND WAY	SFR	1	909.56	909.56
006-690-066000	9713 RICHMOND WAY	SFR	1	909.56	909.56
006-690-067000	9725 RICHMOND WAY	SFR	1	909.56	909.56
006-690-068000	9737 RICHMOND WAY	SFR	1	909.56	909.56
006-690-069000	9749 RICHMOND WAY	SFR	1	909.56	909.56
006-690-070000	9761 RICHMOND WAY	SFR	1	909.56	909.56
006-690-071000	9773 RICHMOND WAY	SFR	1	909.56	909.56
006-690-072000	9785 RICHMOND WAY	SFR	1	909.56	909.56
006-690-073000	9797 RICHMOND WAY	SFR	1	909.56	909.56
006-700-001000	2707 KRISTEN ST	SFR	1	909.56	909.56
006-700-002000	2719 KRISTEN ST	SFR	1	909.56	909.56
006-700-003000	2731 KRISTEN ST	SFR	1	909.56	909.56
006-700-004000	2743 KRISTEN ST	SFR	1	909.56	909.56
006-700-005000	2755 KRISTEN ST	SFR	1	909.56	909.56
006-700-006000	2767 KRISTEN ST	SFR	1	909.56	909.56
006-700-007000	2779 KRISTEN ST	SFR	1	909.56	909.56
006-700-008000	2791 KRISTEN ST	SFR	1	909.56	909.56
006-700-009000	2801 KRISTEN ST	SFR	1	909.56	909.56
006-700-010000	9137 IDA ST	SFR	1	909.56	909.56
006-700-011000	9136 IDA ST	SFR	1	909.56	909.56
006-700-012000	9126 IDA ST	SFR	1	909.56	909.56
006-700-013000	9116 IDA ST	SFR	1	909.56	909.56
006-700-014000	9106 IDA ST	SFR	1	909.56	909.56
006-700-015000	9096 IDA ST	SFR	1	909.56	909.56
006-700-016000	9086 IDA ST	SFR	1	909.56	909.56
006-700-017000	9076 IDA ST	SFR	1	909.56	909.56
006-700-018000	9066 IDA ST	SFR	1	909.56	909.56
006-700-019000	9056 IDA ST	SFR	1	909.56	909.56
006-700-020000	9046 IDA ST	SFR	1	909.56	909.56
006-700-021000	9036 IDA ST	SFR	1	909.56	909.56
006-700-022000	9026 IDA ST	SFR	1	909.56	909.56
006-700-023000	9016 IDA ST	SFR	1	909.56	909.56
006-700-024000	9006 IDA ST	SFR	1	909.56	909.56
006-700-025000	8996 IDA ST	SFR	1	909.56	909.56
006-700-026000	8986 IDA ST	SFR	1	909.56	909.56

Slight variances may occur due to rounding

City of Live Oak
CFD 2004-1 (Live Oak Municipal Services Project)
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APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-700-027000	8976 IDA ST	SFR	1	909.56	909.56
006-700-028000	2730 IDA ST	SFR	1	909.56	909.56
006-700-029000	2718 IDA ST	SFR	1	909.56	909.56
006-700-030000	2706 IDA ST	SFR	1	909.56	909.56
006-700-031000	2707 IDA ST	SFR	1	909.56	909.56
006-700-032000	2719 IDA ST	SFR	1	909.56	909.56
006-700-033000	8999 IDA ST	SFR	1	909.56	909.56
006-700-034000	9009 IDA ST	SFR	1	909.56	909.56
006-700-035000	9019 IDA ST	SFR	1	909.56	909.56
006-700-036000	9029 IDA ST	SFR	1	909.56	909.56
006-700-037000	9039 IDA ST	SFR	1	909.56	909.56
006-700-038000	9051 IDA ST	SFR	1	909.56	909.56
006-700-039000	2744 EMILY WAY	SFR	1	909.56	909.56
006-700-040000	2732 EMILY WAY	SFR	1	909.56	909.56
006-700-041000	2720 EMILY WAY	SFR	1	909.56	909.56
006-700-042000	2708 EMILY WAY	SFR	1	909.56	909.56
006-700-043000	9036 N ST	SFR	1	909.56	909.56
006-700-044000	9024 N ST	SFR	1	909.56	909.56
006-700-045000	9014 N ST	SFR	1	909.56	909.56
006-700-046000	9004 N ST	SFR	1	909.56	909.56
006-700-047000	2709 EMILY WAY	SFR	1	909.56	909.56
006-700-048000	2721 EMILY WAY	SFR	1	909.56	909.56
006-700-049000	2733 EMILY WAY	SFR	1	909.56	909.56
006-700-050000	2745 EMILY WAY	SFR	1	909.56	909.56
006-700-051000	2757 EMILY WAY	SFR	1	909.56	909.56
006-700-052000	2769 EMILY WAY	SFR	1	909.56	909.56
006-700-053000	2781 EMILY WAY	SFR	1	909.56	909.56
006-700-054000	2790 KRISTEN ST	SFR	1	909.56	909.56
006-700-055000	2778 KRISTEN ST	SFR	1	909.56	909.56
006-700-056000	2766 KRISTEN ST	SFR	1	909.56	909.56
006-700-057000	2754 KRISTEN ST	SFR	1	909.56	909.56
006-700-058000	2742 KRISTEN ST	SFR	1	909.56	909.56
006-700-059000	2730 KRISTEN ST	SFR	1	909.56	909.56
006-700-060000	2718 KRISTEN ST	SFR	1	909.56	909.56
006-700-061000	2706 KRISTEN ST	SFR	1	909.56	909.56
006-700-062000	2687 KRISTEN ST	SFR	1	909.56	909.56
006-700-063000	2675 KRISTEN ST	SFR	1	909.56	909.56
006-700-064000	2663 KRISTEN ST	SFR	1	909.56	909.56
006-700-065000	2651 KRISTEN ST	SFR	1	909.56	909.56
006-700-066000	2639 KRISTEN ST	SFR	1	909.56	909.56
006-700-067000	2627 KRISTEN ST	SFR	1	909.56	909.56
006-700-068000	2615 KRISTEN ST	SFR	1	909.56	909.56

Slight variances may occur due to rounding

City of Live Oak
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APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-700-069000	2601 KRISTEN ST	SFR	1	909.56	909.56
006-700-070000	2590 KRISTEN ST	SFR	1	909.56	909.56
006-700-219000	9027 N ST	MFR	56	1,543.36	1,543.36
006-700-220000		MFR	8	220.48	220.48
006-700-221000	2630 KRISTEN ST	MFR	32	881.92	881.92
006-710-020000	10089 ROSE AVE	SFR	1	909.56	909.56
006-710-021000	10090 ROSE AVE	SFR	1	909.56	909.56
006-710-028000		SFR	1	909.56	909.56
006-710-029000		SFR	1	909.56	909.56
006-710-030000		SFR	1	909.56	909.56
006-710-031000		SFR	1	909.56	909.56
006-710-032000		SFR	1	909.56	909.56
006-710-033000		SFR	1	909.56	909.56
006-710-034000	3231 LILAC CT	SFR	1	909.56	909.56
006-710-035000		SFR	1	909.56	909.56
006-710-036000	3230 LILAC CT	SFR	1	909.56	909.56
006-710-037000		SFR	1	909.56	909.56
006-710-038000	3206 LILAC CT	SFR	1	909.56	909.56
006-710-039000		SFR	1	909.56	909.56
006-710-040000		SFR	1	909.56	909.56
006-710-041000		SFR	1	909.56	909.56
006-710-042000		SFR	1	909.56	909.56
006-710-047000	3207 JASMINE DR	SFR	1	909.56	909.56
006-710-048000	3219 JASMINE DR	SFR	1	909.56	909.56
006-710-049000	3231 JASMINE DR	SFR	1	909.56	909.56
006-710-051000		SFR	1	909.56	909.56
006-710-052000	10105 LUTHER RD	SFR	1	909.56	909.56
006-710-053000		SFR	1	909.56	909.56
006-710-054000		SFR	1	909.56	909.56
006-710-055000	10147 LUTHER RD	SFR	1	909.56	909.56
006-710-056000	10149 TULIP AVE	SFR	1	909.56	909.56
006-710-057000	10137 TULIP AVE	SFR	1	909.56	909.56
006-710-058000	10125 TULIP AVE	SFR	1	909.56	909.56
006-710-059000	10113 TULIP AVE	SFR	1	909.56	909.56
006-710-060000	10101 TULIP AVE	SFR	1	909.56	909.56
006-710-061000	10089 TULIP AVE	SFR	1	909.56	909.56
006-710-064000	3050 JASMINE DR	SFR	1	909.56	909.56
006-710-065000	3062 JASMINE DR	SFR	1	909.56	909.56
006-710-066000	10090 TULIP AVE	SFR	1	909.56	909.56
006-710-067000	10104 TULIP AVE	SFR	1	909.56	909.56
006-710-068000	10118 TULIP AVE	SFR	1	909.56	909.56
006-710-069000	10132 TULIP AVE	SFR	1	909.56	909.56

Slight variances may occur due to rounding

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APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-710-070000	10146 TULIP AVE	SFR	1	909.56	909.56
006-710-071000	10160 TULIP AVE	SFR	1	909.56	909.56
006-710-072000	10161 ROSE AVE	SFR	1	909.56	909.56
006-710-073000	10147 ROSE AVE	SFR	1	909.56	909.56
006-710-074000	10133 ROSE AVE	SFR	1	909.56	909.56
006-710-075000	10119 ROSE AVE	SFR	1	909.56	909.56
006-710-076000	10105 ROSE AVE	SFR	1	909.56	909.56
006-710-077000	10104 ROSE AVE	SFR	1	909.56	909.56
006-710-078000	10118 ROSE AVE	SFR	1	909.56	909.56
006-710-079000	10132 ROSE AVE	SFR	1	909.56	909.56
006-710-080000	10146 ROSE AVE	SFR	1	909.56	909.56
006-710-081000	10160 ROSE AVE	SFR	1	909.56	909.56
006-720-001000	10161 LUTHER RD	SFR	1	909.56	909.56
006-720-002000	10175 LUTHER RD	SFR	1	909.56	909.56
006-720-003000	3242 HEATHER DR	SFR	1	909.56	909.56
006-720-004000		SFR	1	909.56	909.56
006-720-005000	3218 HEATHER DR	SFR	1	909.56	909.56
006-720-006000		SFR	1	909.56	909.56
006-720-007000	3194 HEATHER DR	SFR	1	909.56	909.56
006-720-008000		SFR	1	909.56	909.56
006-720-009000	3170 HEATHER DR	SFR	1	909.56	909.56
006-720-010000	3158 HEATHER DR	SFR	1	909.56	909.56
006-720-011000		SFR	1	909.56	909.56
006-720-012000	10191 HYACINTH WAY	SFR	1	909.56	909.56
006-720-013000	10205 HYACINTH WAY	SFR	1	909.56	909.56
006-720-014000	10219 HYACINTH WAY	SFR	1	909.56	909.56
006-720-015000	10233 HYACINTH WAY	SFR	1	909.56	909.56
006-720-016000	10247 HYACINTH WAY	SFR	1	909.56	909.56
006-720-017000	10261 HYACINTH WAY	SFR	1	909.56	909.56
006-720-018000	10275 HYACINTH WAY	SFR	1	909.56	909.56
006-720-019000	3159 VIOLET CT	SFR	1	909.56	909.56
006-720-020000	3171 VIOLET CT	SFR	1	909.56	909.56
006-720-021000	3183 VIOLET CT	SFR	1	909.56	909.56
006-720-022000	3195 VIOLET CT	SFR	1	909.56	909.56
006-720-023000	3207 VIOLET CT	SFR	1	909.56	909.56
006-720-024000	3229 VIOLET CT	SFR	1	909.56	909.56
006-720-025000	3231 VIOLET CT	SFR	1	909.56	909.56
006-720-026000	3242 VIOLET CT	SFR	1	909.56	909.56
006-720-027000	3230 VIOLET CT	SFR	1	909.56	909.56
006-720-028000	3218 VIOLET CT	SFR	1	909.56	909.56
006-720-029000	3206 VIOLET CT	SFR	1	909.56	909.56
006-720-030000	3194 VIOLET CT	SFR	1	909.56	909.56

Slight variances may occur due to rounding

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APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-720-031000	3182 VIOLET CT	SFR	1	909.56	909.56
006-720-032000		SFR	1	909.56	909.56
006-720-033000		SFR	1	909.56	909.56
006-720-034000	3159 HEATHER DR	SFR	1	909.56	909.56
006-720-035000	3171 HEATHER DR	SFR	1	909.56	909.56
006-720-036000	3183 HEATHER DR	SFR	1	909.56	909.56
006-720-037000	3195 HEATHER DR	SFR	1	909.56	909.56
006-720-038000		SFR	1	909.56	909.56
006-720-039000	3219 HEATHER DR	SFR	1	909.56	909.56
006-720-040000		SFR	1	909.56	909.56
006-720-041000	3243 HEATHER DR	SFR	1	909.56	909.56
006-720-042000	10191 LUTHER RD	SFR	1	909.56	909.56
006-720-043000	10205 LUTHER RD	SFR	1	909.56	909.56
006-720-044000	10219 LUTHER RD	SFR	1	909.56	909.56
006-720-045000	10233 LUTHER RD	SFR	1	909.56	909.56
006-720-046000	10247 LUTHER RD	SFR	1	909.56	909.56
006-720-047000	10261 LUTHER RD	SFR	1	909.56	909.56
006-720-048000	10275 LUTHER RD	SFR	1	909.56	909.56
006-720-049000	3242 KOLA ST	SFR	1	909.56	909.56
006-720-050000	3230 KOLA ST	SFR	1	909.56	909.56
006-720-051000	3218 KOLA ST	SFR	1	909.56	909.56
006-720-052000	3206 KOLA ST	SFR	1	909.56	909.56
006-720-053000	3194 KOLA ST	SFR	1	909.56	909.56
006-720-054000	3182 KOLA ST	SFR	1	909.56	909.56
006-720-055000	3170 KOLA ST	SFR	1	909.56	909.56
006-720-056000	3158 KOLA ST	SFR	1	909.56	909.56
006-720-057000	3257 KOLA ST	SFR	1	909.56	909.56
006-720-058000	3245 KOLA ST	SFR	1	909.56	909.56
006-720-059000	3233 KOLA ST	SFR	1	909.56	909.56
006-720-060000	3221 KOLA ST	SFR	1	909.56	909.56
006-720-061000	3209 KOLA ST	SFR	1	909.56	909.56
006-720-062000	3197 KOLA ST	SFR	1	909.56	909.56
006-720-063000	3185 KOLA ST	SFR	1	909.56	909.56
006-720-064000	3173 KOLA ST	SFR	1	909.56	909.56
006-720-065000	3161 KOLA ST	SFR	1	909.56	909.56
006-720-066000	3149 KOLA ST	SFR	1	909.56	909.56
006-720-067000	3137 KOLA ST	SFR	1	909.56	909.56
006-720-068000	3125 KOLA ST	SFR	1	909.56	909.56
006-720-069000	3113 KOLA ST	SFR	1	909.56	909.56
006-720-070000	3101 KOLA ST	SFR	1	909.56	909.56
006-720-071000	3089 KOLA RD	SFR	1	909.56	909.56
006-720-072000	3077 KOLA ST	SFR	1	909.56	909.56

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APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-720-073000	3065 KOLA RD	SFR	1	909.56	909.56
006-720-074000	3061 KOLA ST	SFR	1	909.56	909.56
006-720-075000	10301 TULIP AVE	SFR	1	909.56	909.56
006-720-076000	10289 TULIP AVE	SFR	1	909.56	909.56
006-720-077000	10277 TULIP AVE	SFR	1	909.56	909.56
006-720-078000	10265 TULIP AVE	SFR	1	909.56	909.56
006-720-079000	10245 TULIP AVE	SFR	1	909.56	909.56
006-720-080000	10233 TULIP AVE	SFR	1	909.56	909.56
006-720-081000	10221 TULIP AVE	SFR	1	909.56	909.56
006-720-082000	10209 TULIP AVE	SFR	1	909.56	909.56
006-720-083000	10197 TULIP AVE	SFR	1	909.56	909.56
006-720-084000	10185 TULIP AVE	SFR	1	909.56	909.56
006-720-085000	10173 TULIP AVE	SFR	1	909.56	909.56
006-720-086000	10161 TULIP AVE	SFR	1	909.56	909.56
006-720-087000	10174 TULIP AVE	SFR	1	909.56	909.56
006-720-088000	10190 TULIP AVE	SFR	1	909.56	909.56
006-720-089000	10204 TULIP AVE	SFR	1	909.56	909.56
006-720-090000	10218 TULIP AVE	SFR	1	909.56	909.56
006-720-091000	10232 TULIP AVE	SFR	1	909.56	909.56
006-720-092000	10246 TULIP AVE	SFR	1	909.56	909.56
006-720-093000	10260 TULIP AVE	SFR	1	909.56	909.56
006-720-094000	10274 TULIP AVE	SFR	1	909.56	909.56
006-720-095000	10275 ROSE AVE	SFR	1	909.56	909.56
006-720-096000	10261 ROSE AVE	SFR	1	909.56	909.56
006-720-097000	10247 ROSE AVE	SFR	1	909.56	909.56
006-720-098000	10233 ROSE AVE	SFR	1	909.56	909.56
006-720-099000	10219 ROSE AVE	SFR	1	909.56	909.56
006-720-100000	10205 ROSE AVE	SFR	1	909.56	909.56
006-720-101000	10191 ROSE AVE	SFR	1	909.56	909.56
006-720-102000	10175 ROSE AVE	SFR	1	909.56	909.56
006-720-103000	10174 ROSE AVE	SFR	1	909.56	909.56
006-720-104000	10190 ROSE AVE	SFR	1	909.56	909.56
006-720-105000	10204 ROSE AVE	SFR	1	909.56	909.56
006-720-106000	10218 ROSE AVE	SFR	1	909.56	909.56
006-720-107000	10232 ROSE AVE	SFR	1	909.56	909.56
006-720-108000	10246 ROSE AVE	SFR	1	909.56	909.56
006-720-109000	10260 ROSE AVE	SFR	1	909.56	909.56
006-720-110000	10274 ROSE AVE	SFR	1	909.56	909.56
006-730-001000	9438 ROSE CT	SFR	1	909.56	909.56
006-730-002000	9424 ROSE CT	SFR	1	909.56	909.56
006-730-003000	9410 ROSE CT	SFR	1	909.56	909.56
006-730-004000	9396 ROSE CT	SFR	1	909.56	909.56

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APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-730-005000	9382 ROSE CT	SFR	1	909.56	909.56
006-730-006000	9368 ROSE CT	SFR	1	909.56	909.56
006-730-007000	9371 ROSE CT	SFR	1	909.56	909.56
006-730-008000	9385 ROSE CT	SFR	1	909.56	909.56
006-730-009000	9399 ROSE CT	SFR	1	909.56	909.56
006-730-010000	9413 ROSE CT	SFR	1	909.56	909.56
006-730-011000	9427 ROSE CT	SFR	1	909.56	909.56
006-730-012000	9441 ROSE CT	SFR	1	909.56	909.56
006-730-013000	9440 COLLIER AVE	SFR	1	909.56	909.56
006-730-014000	9426 COLLIER CT	SFR	1	909.56	909.56
006-730-015000	9412 COLLIER CT	SFR	1	909.56	909.56
006-730-016000	9398 COLLIER CT	SFR	1	909.56	909.56
006-730-017000	9384 COLLIER CT	SFR	1	909.56	909.56
006-730-018000	9370 COLLIER CT	SFR	1	909.56	909.56
006-730-019000	9356 COLLIER CT	SFR	1	909.56	909.56
006-730-020000	9351 COLLIER CT	SFR	1	909.56	909.56
006-730-021000	9369 COLLIER CT	SFR	1	909.56	909.56
006-730-022000	9383 COLLIER CT	SFR	1	909.56	909.56
006-730-023000	9397 COLLIER CT	SFR	1	909.56	909.56
006-730-024000	9411 COLLIER CT	SFR	1	909.56	909.56
006-730-025000	9425 COLLIER CT	SFR	1	909.56	909.56
006-730-026000	9439 COLLIER CT	SFR	1	909.56	909.56
006-730-027000	9453 COLLIER AVE	SFR	1	909.56	909.56
006-730-028000	9467 COLLIER AVE	SFR	1	909.56	909.56
006-730-029000	9481 COLLIER AVE	SFR	1	909.56	909.56
006-730-030000	9495 COLLIER AVE	SFR	1	909.56	909.56
006-730-031000	3315 APRICOT ST	SFR	1	909.56	909.56
006-730-032000	3325 APRICOT ST	SFR	1	909.56	909.56
006-730-033000	3335 APRICOT ST	SFR	1	909.56	909.56
006-730-034000	3345 APRICOT ST	SFR	1	909.56	909.56
006-730-035000	3355 APRICOT ST	SFR	1	909.56	909.56
006-730-036000	3365 APRICOT ST	SFR	1	909.56	909.56
006-730-037000	3375 APRICOT ST	SFR	1	909.56	909.56
006-730-038000	3378 MEGAN WAY	SFR	1	909.56	909.56
006-730-039000	3368 MEGAN WAY	SFR	1	909.56	909.56
006-730-040000	3358 MEGAN WAY	SFR	1	909.56	909.56
006-730-041000	3348 MEGAN WAY	SFR	1	909.56	909.56
006-730-042000	3338 MEGAN WAY	SFR	1	909.56	909.56
006-730-043000	3328 MEGAN WAY	SFR	1	909.56	909.56
006-730-044000	3318 MEGAN WAY	SFR	1	909.56	909.56
006-730-045000	9625 COLLIER AVE	SFR	1	909.56	909.56
006-730-046000	9611 COLLIER AVE	SFR	1	909.56	909.56

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APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-730-047000	9597 COLLIER AVE	SFR	1	909.56	909.56
006-730-048000	9583 COLLIER AVE	SFR	1	909.56	909.56
006-730-049000	9569 COLLIER AVE	SFR	1	909.56	909.56
006-730-050000	9555 COLLIER AVE	SFR	1	909.56	909.56
006-730-051000	9541 COLLIER AVE	SFR	1	909.56	909.56
006-730-052000	9527 COLLIER AVE	SFR	1	909.56	909.56
006-730-053000	9524 POPLAR WAY	SFR	1	909.56	909.56
006-730-054000	9538 POPLAR WAY	SFR	1	909.56	909.56
006-730-055000	9552 POPLAR WAY	SFR	1	909.56	909.56
006-730-056000	9566 POPLAR WAY	SFR	1	909.56	909.56
006-730-057000	9580 POPLAR WAY	SFR	1	909.56	909.56
006-730-058000	9594 POPLAR WAY	SFR	1	909.56	909.56
006-730-059000	9608 POPLAR WAY	SFR	1	909.56	909.56
006-730-060000	9622 POPLAR WAY	SFR	1	909.56	909.56
006-730-061000	9623 POPLAR WAY	SFR	1	909.56	909.56
006-730-062000	9609 POPLAR WAY	SFR	1	909.56	909.56
006-730-063000	9595 POPLAR WAY	SFR	1	909.56	909.56
006-730-064000	9581 POPLAR WAY	SFR	1	909.56	909.56
006-730-065000	9567 POPLAR WAY	SFR	1	909.56	909.56
006-730-066000	9553 POPLAR WAY	SFR	1	909.56	909.56
006-730-067000	9539 POPLAR WAY	SFR	1	909.56	909.56
006-730-068000	9525 POPLAR WAY	SFR	1	909.56	909.56
006-730-069000	3366 APRICOT ST	SFR	1	909.56	909.56
006-730-070000	3356 APRICOT ST	SFR	1	909.56	909.56
006-730-071000	3346 APRICOT ST	SFR	1	909.56	909.56
006-730-072000	3336 APRICOT ST	SFR	1	909.56	909.56
006-730-073000	3326 APRICOT ST	SFR	1	909.56	909.56
006-730-074000	3316 APRICOT ST	SFR	1	909.56	909.56
006-730-075000	3313 BERLIN WAY	SFR	1	909.56	909.56
006-730-076000	3323 BERLIN WAY	SFR	1	909.56	909.56
006-730-077000	3333 BERLIN WAY	SFR	1	909.56	909.56
006-730-078000	3343 BERLIN WAY	SFR	1	909.56	909.56
006-730-079000	3353 BERLIN WAY	SFR	1	909.56	909.56
006-730-080000	3363 BERLIN WAY	SFR	1	909.56	909.56
006-740-001000	9634 CANNON WAY	SFR	1	909.56	909.56
006-740-002000	9620 CANNON WAY	SFR	1	909.56	909.56
006-740-003000	9606 CANNON WAY	SFR	1	909.56	909.56
006-740-004000	9592 CANNON WAY	SFR	1	909.56	909.56
006-740-005000	9578 CANNON WAY	SFR	1	909.56	909.56
006-740-006000	9564 CANNON WAY	SFR	1	909.56	909.56
006-740-007000	9550 CANNON WAY	SFR	1	909.56	909.56
006-740-008000	9536 CANNON WAY	SFR	1	909.56	909.56

Slight variances may occur due to rounding

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APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-740-009000	9522 CANNON WAY	SFR	1	909.56	909.56
006-740-010000	9508 CANNON WAY	SFR	1	909.56	909.56
006-740-011000	9527 CANNON WAY	SFR	1	909.56	909.56
006-740-012000	9541 CANNON WAY	SFR	1	909.56	909.56
006-740-013000	9555 CANNON WAY	SFR	1	909.56	909.56
006-740-014000	9569 CANNON WAY	SFR	1	909.56	909.56
006-740-015000	9583 CANNON WAY	SFR	1	909.56	909.56
006-740-016000	9597 CANNON WAY	SFR	1	909.56	909.56
006-740-017000	9611 CANNON WAY	SFR	1	909.56	909.56
006-740-018000	9625 CANNON WAY	SFR	1	909.56	909.56
006-740-019000	9622 WATERMAN AVE	SFR	1	909.56	909.56
006-740-020000	9608 WATERMAN AVE	SFR	1	909.56	909.56
006-740-021000	9594 WATERMAN AVE	SFR	1	909.56	909.56
006-740-022000	9580 WATERMAN AVE	SFR	1	909.56	909.56
006-740-023000	9566 WATERMAN AVE	SFR	1	909.56	909.56
006-740-024000	9552 WATERMAN AVE	SFR	1	909.56	909.56
006-740-025000	9538 WATERMAN AVE	SFR	1	909.56	909.56
006-740-026000	9524 WATERMAN AVE	SFR	1	909.56	909.56
006-740-027000	9494 WATERMAN AVE	SFR	1	909.56	909.56
006-740-028000	9480 WATERMAN AVE	SFR	1	909.56	909.56
006-740-029000	9466 WATERMAN AVE	SFR	1	909.56	909.56
006-740-030000	9452 WATERMAN AVE	SFR	1	909.56	909.56
006-740-031000	9525 WATERMAN AVE	SFR	1	909.56	909.56
006-740-032000	9539 WATERMAN AVE	SFR	1	909.56	909.56
006-740-033000	9553 WATERMAN AVE	SFR	1	909.56	909.56
006-740-034000	9567 WATERMAN AVE	SFR	1	909.56	909.56
006-740-035000	9587 WATERMAN AVE	SFR	1	909.56	909.56
006-740-036000	9595 WATERMAN AVE	SFR	1	909.56	909.56
006-740-037000	9609 WATERMAN AVE	SFR	1	909.56	909.56
006-740-038000	9623 WATERMAN AVE	SFR	1	909.56	909.56
006-740-039000	9620 RICHMOND WAY	SFR	1	909.56	909.56
006-740-040000	9606 RICHMOND WAY	SFR	1	909.56	909.56
006-740-041000	9592 RICHMOND WAY	SFR	1	909.56	909.56
006-740-042000	9578 RICHMOND WAY	SFR	1	909.56	909.56
006-740-043000	9564 RICHMOND WAY	SFR	1	909.56	909.56
006-740-044000	9550 RICHMOND WAY	SFR	1	909.56	909.56
006-740-045000	9536 RICHMOND WAY	SFR	1	909.56	909.56
006-740-046000	9522 RICHMOND WAY	SFR	1	909.56	909.56
006-740-047000	3426 APRICOT ST	SFR	1	909.56	909.56
006-740-048000	3416 APRICOT ST	SFR	1	909.56	909.56
006-740-049000	3406 APRICOT ST	SFR	1	909.56	909.56
006-740-050000	3396 APRICOT ST	SFR	1	909.56	909.56

Slight variances may occur due to rounding

City of Live Oak
CFD 2004-1 (Live Oak Municipal Services Project)
Final Billing Detail Report for Fiscal Year 2023/24

APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-740-051000	3386 APRICOT ST	SFR	1	909.56	909.56
006-740-052000	3376 APRICOT ST	SFR	1	909.56	909.56
006-740-053000	3373 BERLIN WAY	SFR	1	909.56	909.56
006-740-054000	3383 BERLIN WAY	SFR	1	909.56	909.56
006-740-055000	3393 BERLIN WAY	SFR	1	909.56	909.56
006-740-056000	3403 BERLIN WAY	SFR	1	909.56	909.56
006-740-057000	3413 BERLIN WAY	SFR	1	909.56	909.56
006-740-058000	3423 BERLIN WAY	SFR	1	909.56	909.56
006-750-001000	9491 POPLAR WAY	SFR	1	909.56	909.56
006-750-002000	9477 POPLAR WAY	SFR	1	909.56	909.56
006-750-003000	9463 POPLAR WAY	SFR	1	909.56	909.56
006-750-004000	9449 POPLAR WAY	SFR	1	909.56	909.56
006-750-005000	9435 POPLAR WAY	SFR	1	909.56	909.56
006-750-006000	9421 POPLAR WAY	SFR	1	909.56	909.56
006-750-007000	9407 POPLAR WAY	SFR	1	909.56	909.56
006-750-008000	9393 POPLAR WAY	SFR	1	909.56	909.56
006-750-009000	9379 POPLAR WAY	SFR	1	909.56	909.56
006-750-010000	9365 POPLAR WAY	SFR	1	909.56	909.56
006-750-011000	9353 POPLAR WAY	SFR	1	909.56	909.56
006-750-012000	9339 POPLAR WAY	SFR	1	909.56	909.56
006-750-013000	9325 POPLAR WAY	SFR	1	909.56	909.56
006-750-014000	9311 POPLAR WAY	SFR	1	909.56	909.56
006-750-015000	9297 POPLAR WAY	SFR	1	909.56	909.56
006-750-016000	9283 POPLAR WAY	SFR	1	909.56	909.56
006-750-017000	9269 POPLAR WAY	SFR	1	909.56	909.56
006-750-018000	9255 POPLAR WAY	SFR	1	909.56	909.56
006-750-019000	9235 POPLAR WAY	SFR	1	909.56	909.56
006-750-020000	9215 POPLAR WAY	SFR	1	909.56	909.56
006-750-021000	3250 GARRISON WAY	SFR	1	909.56	909.56
006-750-022000	3266 GARRISON WAY	SFR	1	909.56	909.56
006-750-023000	3278 GARRISON WAY	SFR	1	909.56	909.56
006-750-024000	3288 GARRISON WAY	SFR	1	909.56	909.56
006-750-025000	3298 GARRISON WAY	SFR	1	909.56	909.56
006-750-026000	3308 GARRISON WAY	SFR	1	909.56	909.56
006-750-027000	3318 GARRISON WAY	SFR	1	909.56	909.56
006-750-028000	3328 GARRISON WAY	SFR	1	909.56	909.56
006-750-029000	3338 GARRISON WAY	SFR	1	909.56	909.56
006-750-030000	3348 GARRISON WAY	SFR	1	909.56	909.56
006-750-031000	3358 GARRISON WAY	SFR	1	909.56	909.56
006-750-032000	3368 GARRISON WAY	SFR	1	909.56	909.56
006-750-033000	9266 RANDIE CT	SFR	1	909.56	909.56
006-750-034000	9282 RANDIE CT	SFR	1	909.56	909.56

Slight variances may occur due to rounding

City of Live Oak
CFD 2004-1 (Live Oak Municipal Services Project)
Final Billing Detail Report for Fiscal Year 2023/24

APN	Site Address	Land Use Class	Units	Levy	Grand Total
006-750-035000	9298 RANDIE CT	SFR	1	909.56	909.56
006-750-036000	9314 RANDIE CT	SFR	1	909.56	909.56
006-750-037000	9330 RANDIE CT	SFR	1	909.56	909.56
006-750-038000	9346 RANDIE CT	SFR	1	909.56	909.56
006-750-039000	9345 RANDIE CT	SFR	1	909.56	909.56
006-750-040000	9329 RANDIE CT	SFR	1	909.56	909.56
006-750-041000	9313 RANDIE CT	SFR	1	909.56	909.56
006-750-042000	9297 RANDIE CT	SFR	1	909.56	909.56
006-750-043000	9279 RANDIE CT	SFR	1	909.56	909.56
006-750-044000	9265 RANDIE CT	SFR	1	909.56	909.56
006-750-045000	9262 BROCK CT	SFR	1	909.56	909.56
006-750-046000	9276 BROCK CT	SFR	1	909.56	909.56
006-750-047000	9290 BROCK CT	SFR	1	909.56	909.56
006-750-048000	9304 BROCK CT	SFR	1	909.56	909.56
006-750-049000	9318 BROCK CT	SFR	1	909.56	909.56
006-750-050000	9332 BROCK CT	SFR	1	909.56	909.56
006-750-051000	9337 BROCK CT	SFR	1	909.56	909.56
006-750-052000	9323 BROCK CT	SFR	1	909.56	909.56
006-750-053000	9309 BROCK CT	SFR	1	909.56	909.56
006-750-054000	9295 BROCK CT	SFR	1	909.56	909.56
006-750-055000	9281 BROCK CT	SFR	1	909.56	909.56
006-750-056000	9267 BROCK CT	SFR	1	909.56	909.56
006-750-057000	9264 POPLAR WAY	SFR	1	909.56	909.56
006-750-058000	9278 POPLAR WAY	SFR	1	909.56	909.56
006-750-059000	9292 POPLAR WAY	SFR	1	909.56	909.56
006-750-060000	9306 POPLAR WAY	SFR	1	909.56	909.56
006-750-061000	9320 POPLAR WAY	SFR	1	909.56	909.56
006-750-062000	9334 POPLAR WAY	SFR	1	909.56	909.56
006-750-063000	9348 POPLAR WAY	SFR	1	909.56	909.56
006-750-064000	9362 POPLAR WAY	SFR	1	909.56	909.56
006-750-065000	9376 POPLAR WAY	SFR	1	909.56	909.56
006-750-066000	9390 POPLAR WAY	SFR	1	909.56	909.56
006-750-067000	9404 POPLAR WAY	SFR	1	909.56	909.56
006-750-068000	9418 POPLAR WAY	SFR	1	909.56	909.56
006-750-069000	9432 POPLAR WAY	SFR	1	909.56	909.56
006-750-070000	9446 POPLAR WAY	SFR	1	909.56	909.56
006-750-071000	9460 POPLAR WAY	SFR	1	909.56	909.56
006-750-072000	9474 POPLAR WAY	SFR	1	909.56	909.56
006-750-073000	9488 POPLAR WAY	SFR	1	909.56	909.56
837 Accounts			930	761,218.80	761,218.80
837 Total Accounts			930	761,218.80	761,218.80

Slight variances may occur due to rounding



City of Live Oak Report to City Council

Meeting Date:	December 6, 2023
Title:	Second Reading and Adoption of an Ordinance of the City Council of the City of Live Oak, Amending the City of Live Oak Municipal Code, Title 15 Buildings and Construction, by the Addition of a New Chapter 15.51, Sutter Butte Basin Regional Levee Improvement Program Development Impact Fee
Contact Information:	Kevin Valente, AICP, Contract Planner
Location:	Citywide.
Background:	On November 15, 2023, the Live Oak City Council held a public hearing and approved by resolution, the Sutter Butte Basin Regional Levee Improvement Program Development Impact Fee (Regional LDIF) Nexus Study, which established the need for the new Sutter Butte Flood Control Agency (SBFCA) Development Impact Fee (DIF). The City of Live Oak then approved by resolution, the associated Collection Agreement with SBFCA. Also on November 15, 2023, the Live Oak City Council held a second public hearing and approved by resolution, the Regional LDIF amount. In addition, during the second public hearing, the Live Oak City Council introduced and waived the First Reading of the Ordinance amending Title 15 of the Live Oak Municipal Code, by adding a new Chapter 15.51, which establishes this new DIF for the City of Live Oak.
Analysis:	As required per California law, a second reading of an ordinance is required. It should be noted that the Yuba City Finance Department will collect this proposed Regional LDIF on behalf of the City of Live Oak. The process would be similar to how impact fees are collected for the Live Oak School District. Confirmation of fee payment would be provided to the Live Oak Building Department during the building permit review process.
Fiscal Impacts:	None. This proposed Regional DIF will not impact the City's General Fund. The Regional DIF would be applied to new development, which would be paid for by the applicant or developer of that future development. However, the creation of the SBFCA Regional LDIF, as collected by the local land use agencies, is expected to generate approximately \$21 million to be used to partially fund the required improvements to the Sutter Butte Basin levee systems. Complete funding for the required improvements will require additional funding sources as described SBFCA's adopted Strategic Plan.

Recommendation: Waive the Second Reading of and adopt an ordinance amending Title 15 of the Live Oak Municipal Code, by adding a new Chapter 15.51, which establishes the Regional LDIF for the City of Live Oak. Adoption of the amendment to the City of Live Oak Municipal Code to incorporate the new fee, is based on the City making required findings pursuant to the Mitigation Fee Act (also known as "AB 1600," Government Code sections 66000, et seq.).

Attachments:

[Ordinance](#)
[Exhibit A](#)
[Exhibit B](#)

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LIVE OAK, STATE OF CALIFORNIA, AMENDING THE CITY OF LIVE OAK MUNICIPAL CODE, TITLE 15 BUILDINGS AND CONSTRUCTION, BY THE ADDITION OF A NEW CHAPTER 15.51, SUTTER BUTTE BASIN REGIONAL LEVEE IMPROVEMENT PROGRAM DEVELOPMENT IMPACT FEE

WHEREAS, on November 15, 2023, the City Council of the City of Live Oak ("Council") approved and adopted the Sutter Butte Basin Regional Levee Improvement Program Development Impact Fee Nexus Study ("Nexus Study") prepared by the Sutter Butte Flood Control Agency ("SBFCA") and dated June 30, 2023; and

WHEREAS, the Nexus Study dated June 30, 2023, has been reviewed and considered by the Council and by reference is hereby entered into the public record; and

WHEREAS, a notice of the public hearing on this Ordinance was published in the Appeal Democrat on November 3, 2023; and

WHEREAS, the findings required by the State of California Mitigation Fee Act (also known as "AB 1600," Government Code sections 66000, et seq.) are made by Council with this action as contained in the administrative record and hereby incorporated by reference herein; and

WHEREAS, the Council did use its independent judgment and considered all of said reports including but not limited to the Nexus Study, recommendations and other evidence in the administrative record, all of which is hereby incorporated by reference herein; and

WHEREAS, the council has considered all information related to this matter, as presented at the public hearing of the Council identified herein, including any supporting reports by City Staff, and any information provided during public meetings.

The City Council of the City of Live Oak, State of California, does ordain as follows:

1. Approval of Nexus Study and findings. The City Council of the City of Live Oak does hereby approve the Sutter Butte Basin Regional Levee Improvement Program Development Impact Fee Nexus Study report dated June 30, 2023 and attached as Exhibit "B" and incorporated herein by this reference, and Council hereby adopts this new fee based on findings required by the State of California Mitigation Act (also known as "AB 1600," Government Code Sections 66000, et seq.), specifically Council hereby makes all of the following finds:

- I. The purposes of the Regional LDIF imposed by this Ordinance are necessary to fund design and construction of Levee System Improvements for the Sutter Butte Basin; collected fees may be used for no other purpose.

- II. The geographic area in which the fees will be imposed is the urban (Northern) portion of the Sutter Butte Basin and the rural (Southern) Portion of the Basin, as illustrated by the Regional LDIF Boundary Map within Exhibit "B."
 - III. The estimated reasonable costs for providing the Levee System improvements are contained in the Nexus Study report.
 - IV. There is a reasonable relationship between the type of development projects on which the fee is imposed and the uses of the fees for off-site Levee system improvements.
 - V. There is a reasonable relationship between the amount of the fees and the cost of the specified public improvement attributable to the development projects on which the fee is imposed.
2. Approval of Fee. The City Council of the City of Live Oak, based on substantial evidence in the administrative record of proceedings and pursuant to its independent review and consideration, hereby establishes the Sutter Butte Basin Regional Levee Improvement Program Development Impact Fee.

The Council may take future action to make other revisions to these fees. These fees shall be in addition to any fees previously imposed by the City. These fees shall be paid at the time of building permit issuance and collected and administered consistent with Title 15 Buildings and Construction of the Municipal Code. These fees shall be effective sixty (60) days after the adoption of this Ordinance.
 3. Addition to the Municipal Code. Chapter 15.51 is added to Title 15 of the City of Live Oak Municipal Code to read as set forth in Exhibit "A", attached hereto and incorporated herein by reference.
 4. Publication. Within fifteen (15) days after its final passage, the City Clerk shall cause this ordinance to be published in full accordance with Section 36933 of the Government Code.
 5. Severability. If any section, subsection, sentence, clause, phrase, or portion of this ordinance is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council hereby declares that it would have adopted this ordinance and each section, subsection, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions thereof may be declared invalid or unconstitutional.
 6. Effective Date of Resolution. This ordinance shall take effect and be in full force and effect from and after thirty (30) days after its final passage and adoption.

I HEREBY CERTIFY that the foregoing Ordinance was introduced by the City Council after waiving the first reading, except by Title, at a regular meeting thereof held on the 15th day of November, 2023, and adopted the Ordinance after the second reading at a regular meeting held on the 6th day of December, 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

APPROVED:

Bob Woten, Mayor

ATTEST:

Clarissa Menchaca, City Clerk

APPROVED AS TO FORM:

Nicole Rosser, City Attorney

EXHIBIT “A”

AMENDING THE CITY OF LIVE OAK MUNICIPAL CODE, TITLE 15 BUILDINGS AND CONSTRUCTION, BY THE ADDITION OF A NEW CHAPTER 15.51 TO READ AS FOLLOWS:

Chapter 15: SUTTER BUTTE BASIN REGIONAL LEVEE IMPROVEMENT PROGRAM DEVELOPMENT IMPACT FEE.

Section 15-51.010. TITLE. This Chapter shall be known as the “Sutter Butte Basin Regional Levee Improvement Program Development Impact Fee” (Regional LDIF) regulation of the City of Live Oak. The City of Live Oak hereinafter shall be called “City.” This chapter shall be applicable in the incorporated territory of the City.

Section 15-51.020. OPERATIVE DATE. “Operative Date” of this chapter begins on the 60th day following the adoption of the ordinance codified in this chapter and continuing for 30 years thereafter at which time, unless operative date is amended prior to that date, the collection of the Impact Fee pursuant to chapter shall cease.

Section 15-51.030. PURPOSE. This chapter is adopted to impose a levee improvement development impact fee (Levee Fee) to ensure that new development within the Sutter Butte Basin portion of the City of Live Oak pays its proportionate share of the levee improvement costs needed to provide 200-year level of protection to the urban (Northern) portion of the Sutter Butte Basin and 100-year level of protection to the rural (Southern) portion of the Basin. This Levee Fee, in combination with other sources of funding described within the Regional LDIF Nexus Study dated June 30, 2023 (Nexus Study), will fund the Project to provide flood protection to the Sutter Butte Basin as detailed in the Nexus Study.

Section 15-51.040. FEE RATE. The Regional LDIF for the Sutter Butte Basin Levee System, based on the acreage of a project, is detailed within the Nexus Study.

Section 15-51.050. TOTAL SQUARE FOOTAGE OF DEVELOPMENT

- i. For New Development of Vacant Land. In the case where a New Development is being constructed on vacant land or land that has not previously been developed:

Residential Land Uses

- For all residential land uses, the fee is calculated proportionately to the square footage of the residential property. The total conditioned (habitable) square footage of the property is divided by 1,000 square feet to determine the total fee amount. Conditioned or habitable square footage is livable space within a residential property excluding basements, garages, garden sheds, greenhouses, storage sheds, and covered patios.

Nonresidential Land Uses

- For nonresidential land uses, the total square footage of building space is divided by 1,000 square feet to determine the total fee amount.

- ii. For Development of Land with Existing or Pre-Existing Structures or Replacement Structures.

Residential Land Uses

- For a residential expansion project in excess of 500 new habitable square feet, the incremental new square footage will be charged the fee on a 1,000 square foot basis.
- For residential replacement projects, if the project involves development of a new residential structure after the demolition of a pre-existing structure (regardless of the use of the pre-existing structure), and the new structure is larger than the demolished structure by 500 square feet or more, only the incremental new habitable square footage will be charged the fee per 1,000 square foot basis. The net new square footage in excess of 500 square feet will be determined by subtracting the documented habitable square footage of the previously existing structure from the new square footage.
- For residential expansion or replacement projects of less than 500 new square feet, no fee will be due.

Nonresidential Land Uses

- For nonresidential expansion projects of more than 500 new building square feet, the additional square footage will be charged the fee per 1,000 square foot basis.
- For nonresidential replacement projects, if the project involves development of a new nonresidential structure after the demolition of a pre-existing structure (regardless of the use of the pre-existing structure) and the new structure is larger than the demolished structure by 500 square feet or more, only the incremental new square footage will be charged the fee on a 1,000 square foot basis. The net new building square footage in excess of 500 square feet will be determined by subtracting the documented habitable square footage of the previously existing structure from the new square footage.
- For nonresidential expansion or replacement projects of less than 500 new building square feet, no fee will be due.

Section 15-51.060. EXEMPTIONS AND EXCLUSIONS.

The following land uses and/or development projects are exempt from the Regional Levee Fee:

1. Agricultural: Development projects on agricultural land including development of Rural Residential parcels greater than 5 Acres in size.
2. Additions to Pre-Existing Structures: Development projects that require a building permit and are not increasing the amount of new structure square footage are exempt from the fee if the project involves adding less than 500 new square feet. If the project

increases the structure by 500 square feet or more, only the incremental new square footage will be charged the fee on a proportionate basis.

3. Replacement due to Damage (with or without Addition): If the proposed project is an in-kind replacement to a previously existing structure because of fire damage or other natural disaster, the project will be exempt from the fee so long as the replacement does not increase the amount of new structure by more than 300 square feet. If the project increases the structure by more than 300 square feet, the incremental new square footage will be charged the fee on a proportionate basis.
4. Structures Raised Above the 200-Year Floodplain Elevation: Development projects with structures raised above the elevation of the 200-year flood as determined by the Land use agencies or structures removed from the 200-year floodplain by flood control improvements that meet the design standards applicable to the Federal-State flood control system as determined by the Land use agencies, shall be exempt from the fee. The "200-year flood" and "200-year floodplain" are determined without incorporating SBFCA's completed Feather River West Levee improvements.
5. Open Space: Any development project that takes place on open space land.
6. Public Agency Owned Land (including federal, state, and local agencies): Any development project located on land owned by a government agency and is to be used solely for public use.

Section 15-51.070. SEVERABILITY. If any provision of this chapter or the application thereof to any entity or circumstance is held invalid, the remainder of the chapter and the application of such provision to other entities or circumstances shall not be affected thereby.

Section 15-51.080. FEE REVENUE ACCOUNTING. The Levee Fee will be collected by the Yuba City Finance Department on behalf of the City of Live Oak in accordance with the Collection Agreement. All proceeds of the Levee Fee imposed under this chapter shall be placed in a separate fund established by Yuba City (the Flood Protection Improvement Fund). Separate and special accounts may be established in the Flood Protection Improvement Fund and used to account for collected revenues, along with any interest earnings. Except for temporary borrowing from one City fund to another, the revenue (and interest) shall be used only for the purposes for which the Flood Protection Improvement Fund was collected.

LARSEN WURZEL
& Associates, Inc.

2450 Venture Oaks Way, Suite 240
Sacramento, CA 95833

Sutter Butte Basin

Regional Levee Improvement Program Development Impact Fee

NEXUS STUDY

Adopted by _____ Ordinance No. _____
(Fee Effective Month _____, 2023)

Prepared for: Butte County, Sutter County, City of Biggs, City of Gridley,
City of Live Oak, and City of Yuba City
Prepared by: Larsen Wurzel & Associates, Inc.
Prepared on Behalf of: Sutter Butte Flood Control Agency (SBFCA)
June 30, 2023

RESOLUTION PLACEHOLDER

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Appendix A: Planned Development Details

Appendix B: Funding Sources Detail

Appendix C: Estimated Cost Allocation By Land Use Agency

LIST OF ABBREVIATIONS

2007 Nexus Study	Yuba City Impact Fee Justification Report
2010 SBFCA Assessment ER	SBFCA Assessment District Final Engineer's Report prepared by Parsons Brinckerhoff dated July 14, 2010
AB 602	Assembly Bill 602 (2021)
AB 1600	Assembly Bill 1600, Mitigation Fee Act
DWR	California Department of Water of Resources
CCI	Construction Cost Index
ENR	Engineering News-Record
FEMA	Federal Emergency Management Agency
FRWLP	Feather River West Levee Project
GDA	Gross Developable Acreage
JPA	Joint Powers Authority
Levee Fee	Yuba City flood protection development impact fee
LFMA	Local Flood Management Agency
LWA	Larsen Wurzel & Associates, Inc.
Member Land Use Agencies	Counties of Butte and Sutter and the Cities of Biggs, Girdley, Live Oak, and Yuba City (collectively)
Nexus Study	Sutter Butte Basin Regional Levee Improvement Program Development Impact Fee Nexus Study
Regional LDIF	Sutter Butte Basin Regional Levee Improvement Program Development Impact
SBFCA Board	SBFCA Board of Directors
USACE	U.S. Army Corp of Engineers

SUMMARY

Overview

Larsen Wurzel & Associates, Inc. (LWA) has prepared this Sutter Butte Basin Regional Levee Improvement Program Development Impact Fee (Regional LDIF) Nexus Study (Nexus Study) by request of the Sutter Butte Flood Control Agency (SBFCA) and on behalf of the Counties of Butte and Sutter and the Cities of Biggs, Girdley, Live Oak, and Yuba City (collectively, the Member Land Use Agencies). This Nexus Study has been prepared to support the adoption of a Regional LDIF by each of the Member Land Use Agencies.

Since October 2007, Yuba City has collected a flood protection development impact fee (Levee Fee) as part of its comprehensive capital facilities fee program. This fee applied to all of Yuba City as well as Yuba City's sphere of influence within Sutter County. In addition, Sutter County relied on the same impact fee justification (2007 Nexus Study) to collect the levee fee within Sutter County's jurisdiction in the Sutter Butte Basin.

SBFCA is supporting the implementation of an updated development impact fee program for the entire region because the facts and circumstances supporting Yuba City's 2007 Nexus Study have changed. This study includes the following updates relative to the 2007 Nexus Study:

- A detailed update of the planned development in all jurisdictions within the boundaries of SBFCA;
- The full scope of SBFCA's levee improvement program; and,
- Recognition of SBFCA's current Assessment District and the funding provided through this mechanism.

It is intended that the Regional LDIF be collected throughout the entire Sutter Butte Basin. This Nexus Study provides the basis for a Regional LDIF to ensure that new development pays its proportionate share of the levee improvements that are being advanced by SBFCA to provide protection to the entire Sutter Butte Basin. It is expected that this Nexus Study and a Regional LDIF will be adopted by each of the Land Use Agencies.

SBFCA Background

SBFCA was formed in 2007 for the purpose of consolidating efforts of several agencies and communities with flood management responsibilities and implementing locally led flood protection projects. SBFCA is a joint powers authority (JPA) composed of the Counties of Butte and Sutter and the Cities of Biggs, Gridley, Live Oak, and Yuba City, and Levee Districts 1 and 9. Among SBFCA's member agencies, the cities and counties bear the responsibility for making key land use decisions and managing the floodplain. The member levee districts are responsible for the operation and maintenance of flood control facilities within their jurisdiction, including levees and appurtenant structures.

The SBFCA Board of Directors (SBFCA Board) is composed of 13 regular members, each of whom is an elected representative of a SBFCA member Agency. The SBFCA Board is the sole authorizing body for all SBFCA operations and actions. All SBFCA programs, projects, funding, financing, and policy decisions are approved by the SBFCA Board.

As provided for in the SBFCA JPA, SBFCA may exercise a broad suite of powers within its jurisdictional boundaries, including, but not limited to:

1. Plan and implement the ways and means to control flood waters within SBFCA boundaries.
2. Enter into contracts.
3. Evaluate, rehabilitate, reconstruct, repair, replace, improve, or add to the facilities of the State Plan of Flood Control in the Central Valley.
4. Acquire, develop, control, construct, manage, maintain, improve, operate, repair, and replace flood control facilities within the SBFCA boundaries.
5. Enter into agreements with any agency/department of the United States of America, the State of California, or any other governmental agency to provide funding necessary for SBFCA projects and programs.
6. Acquire property, by eminent domain or otherwise, and to hold and dispose of property necessary for SBFCA projects and programs.
7. Incur debts, liabilities, or obligations.
8. Levy and collect special benefits assessments, special capital assessments, and issue revenue bonds.
9. Impose and collect property-related fees, special taxes, and general taxes.
10. Prescribe, revise, and collect fees as a condition of land development.
11. Apply for, accept, and receive Federal, State, or local licenses, permits, grants, loans or other aid from any agency of the United States of America or the State of California.

A benefit assessment district, compliant with California Proposition 218, was created in 2010 to fund specific SBFCA operations, projects, and programs. SBFCA has also sought and received grant funding through a variety of sources (primarily from State of California grant programs). These funding agreements were executed following the formation of the JPA and Assessment District.

The SBFCA adopted Strategic Plan, dated April 2018, formulates and articulates a vision for flood management within the Basin and describes an approach to achieve that vision. The plan is updated every five years, or more often if warranted. It describes the accomplishments planned for the subsequent 10 years and who will be involved in accomplishing the goals and objectives identified. The Strategic Plan was intended to be implemented and referenced by the SBFCA Board, staff, consultants, and member and partner agencies. It informs and promotes alignment among the interested public, the State of California (Executive and Legislative branches), and involved flood managers at Federal, State, and local levels.

The Regional LDIF, when coupled with the SBFCA Assessment District and grant funds, generates the funding necessary to implement the SBFCA adopted Strategic Plan.

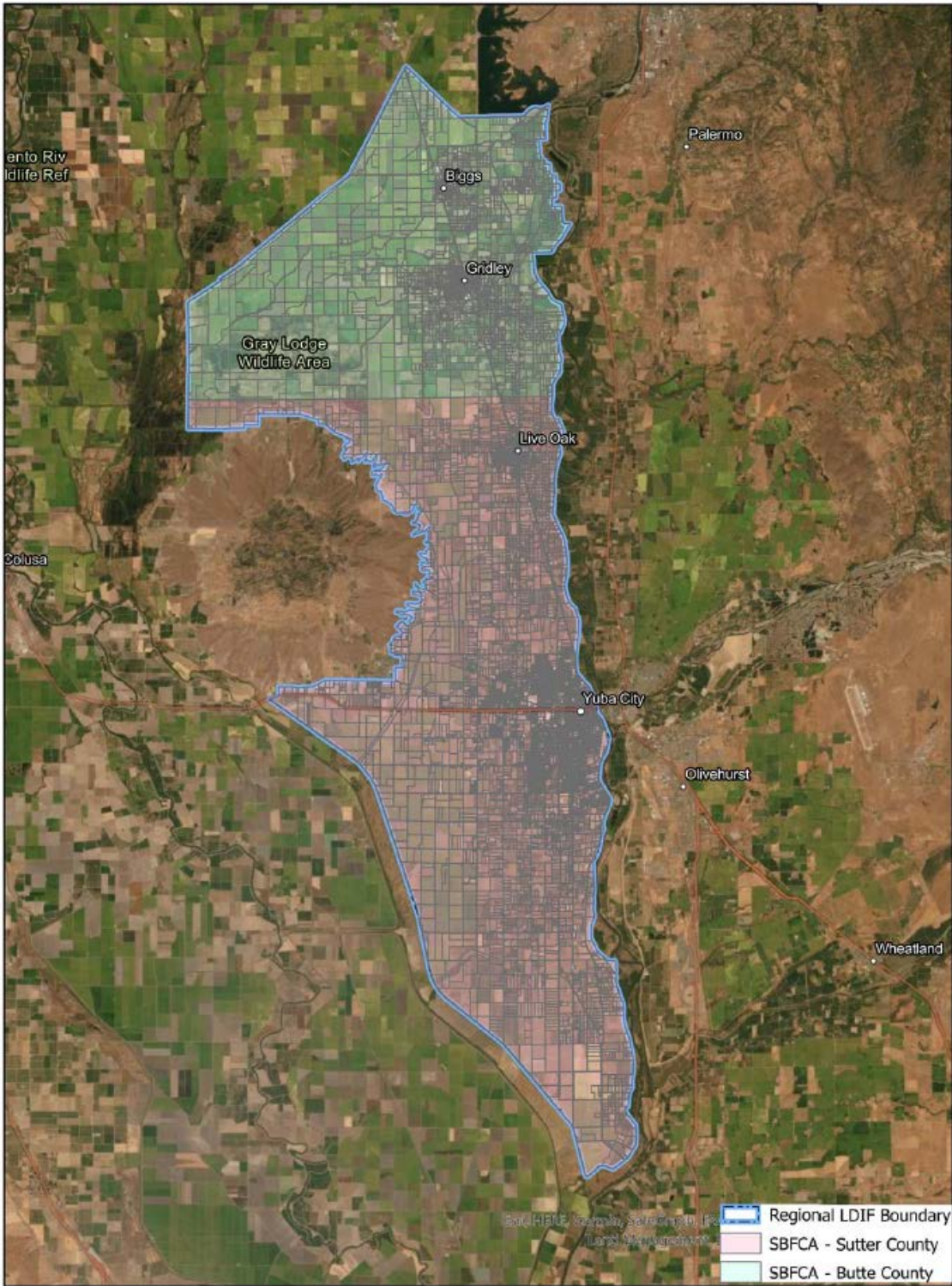
Regional Fee

This study is being prepared for SBFCA, the Local Flood Management Agency (LFMA) responsible for planning, implementing, funding, and financing the levee improvement program for the Sutter Butte Basin. This study is being prepared as a regional fee with the intent that each Member Land Use Agency will individually approve

the Nexus Study, adopt the Regional LDIF, and collect and remit fees to SBFCA. **Figure 1** shows the Regional LDIF Boundary.

While some portions of the Sutter Butte Basin levee improvement program have been completed, other portions must still be completed to provide the entire Sutter Butte Basin with the reduced flood risk described in the 2007 Nexus Study. At the time of the 2007 Nexus Study, and as late as the approval of SBFCA's Assessment District in 2010, it was expected that improvements in the southern portion of the Basin would be completed by either the U.S. Army Corp of Engineers (USACE) or California Department of Water of Resources (DWR). Because of this, assessments collected from all properties, including those in the southern portion of the Basin, were utilized to advance construction throughout the entire reach of the Feather River West Levee Project, benefitting all properties within the Basin. Since the adoption of the 2010 Assessment, it has become clear to SBFCA that DWR will not be leading the improvements benefitting the southern portion of the Basin as had been expected. Development projects in the northern portion of the Basin that benefit from the improvements advanced by revenues from the entire Basin must now generate additional funding so that the remainder of improvements can be completed for the benefit of the entire Sutter Butte Basin.

Figure 1: Regional Levee Development Impact Fee Boundary



Authority and Procedures

Assembly Bill No. 1600: Mitigation Fee Act (1987)

This Nexus Study has been prepared to assist with the establishment of a Regional LDIF program in accordance with the provisions of Assembly Bill No. 1600, also known as the Mitigation Fee Act (AB 1600), as codified in Government Code §66000 *et. seq.* AB 1600 sets forth the procedural requirements for establishing and collecting development impact fees. These procedures require that “a reasonable relationship,” or nexus, must exist between a governmental exaction and the purpose of the condition. This Nexus Study documents that a reasonable relationship exists between the development impact fee to be levied on each land use category and the cost of facility improvements.

Nexus Study requirements include:

1. Identifying the purpose of the fee.
2. Identifying how the fee is to be used.
3. Determining how a reasonable relationship exists between the fee’s use and the type of development project on which the fee is imposed.
4. Determining how a reasonable relationship exists between the need for the public facility and the type of development project on which the fee is imposed.
5. Demonstrating a reasonable relationship between the amount of the fee and the cost of the public facility attributable to the development on which the fee is imposed.

AB 1600 Requirement 1: Purpose of Fee

The Regional LDIF will provide funding for levee improvements to provide 200-year protection to the urban portion of the Sutter Butte Basin and 100-year protection to the remainder of the basin.

AB 1600 Requirement 2: Use of the Fee

The Regional LDIF will fund repairs, rehabilitations, and improvements including those beyond what is able to be completed solely with funding from the SBFCA Assessment District and State Grants to date. The Regional LDIF will fund:

- Improvements to the Feather River West Levee System including:
 - Star Bend Setback Levee constructed by Levee District 1¹
 - Feather River West Levee Project (FRWLP) Phase 1
 - Gridley Bridge Erosion Repairs
 - Laurel Avenue Flood System Repair Project
 - Federal Sutter Basin Feasibility Study and Increment Constructed by the US Army Corps of Engineers (local sponsor costs only)
 - Feather River West Levee repairs to Reaches 14 through 16

¹ The scope and costs of the Star Bend Setback Levee includes only the local share funded by SBFCA.

- Lower Feather River Repairs (remaining repairs between Highway 99 and the Sutter Bypass East Levee)
- Sutter Bypass East Levee Project Phases 1 through 3 (from Wadsworth Canal downstream to Feather River confluence)
 - Includes critical repairs for 3 sub-reaches within Phase 1
- Urban Levee Design Criteria Compliance Projects
 - Ongoing certification reporting and compliance for a period of 30 years consistent with the term of projections of development within a Nexus Study
 - ULDC Compliance projects required to maintain an Urban Level of Protection

All of the costs of the above projects/scope of work are included in the Regional LDIF and all local funding (SBFCA's Benefit Assessment) and non-local funding (State Grants) that offset these costs are reflected in this Nexus Study. The net remaining costs are the basis for a Regional LDIF.

As previously noted, this Nexus Study provides the required findings needed to impose a development impact fee pursuant to AB 1600. AB 1600 requires that the fee be calculated by spreading the costs among the anticipated future development in proportion to the impact that development has on the services provided. The 2007 Levee Fee was imposed and collected by Yuba City as a condition of new development's approval only within a portion of the Sutter Butte Basin. SBFCA has prepared this fee study to be collected on a regional basis and requests that all of the member land use agencies collect the fee on its behalf.

To determine costs associated with the Project and the planned development upon which to allocate the costs, a 30-year planning horizon has been assumed and is generally consistent with the remaining time horizons of each of the member land use agencies' General Plans.

AB 1600 Requirement 3: Relationship Between Use of Fees and Type of Development

Development of Residential, Commercial, and Industrial land uses within the Sutter Butte Basin require improved flood control and flood protection services to protect use and life.

Flood risk has two aspects: the probability of flooding and the consequences that follow. An area could have a high probability of flooding, but minimal consequences because it is vacant and contains no infrastructure or people. In this case, flood risk would be considered low. Conversely, a highly urbanized community that has a moderate or low probability of flooding would be considered high risk because of the greater consequences of a flood in that location (i.e., loss of life, livelihood, property, health, and human suffering). There are several ways to quantify flood risk including examining the risk of loss of life and risk of loss to property. The risk of loss to property can be expressed and quantified in terms of Expected Annual Damage (EAD). This Nexus Study uses EAD as a proxy for flood risk. EAD is the product of the probability of flooding (percent chance in any given year) and consequences (dollars of damage as a result of flooding). Without mitigation, additional development increases the EAD by increasing developed property at risk. To protect life and property, it is important for the LFMA to maintain a high level of service (in terms of maintaining low flood risk) within the Sutter Butte Basin as development increases. To maintain the current level of EAD and

reduce the level of flood risk to offset increased EAD, the LFMA must improve the flood protection facilities as development occurs.

Each development project will add to the necessity of flood protection due to the increased EAD because of that development. Additionally, each development project will benefit from the levee infrastructure already in place at the time of development. For the new development described in this Nexus Study to occur in the Sutter Butte Basin, levee improvements that reduce the probability of flooding are necessary.

AB 1600 Requirement 4: Relationship Between Need for Facility and Type of Development

As stated under **Requirement 3**, development of Residential, Commercial, and Industrial land uses within the Sutter Butte Basin require improved flood control and flood protection services to protect use and life.

Each development project will add to the necessity of flood protection due to the increased EAD as a result of that development. Additionally, each development project will benefit from the levee infrastructure already in place at the time of development. For the new development described in this Nexus Study to occur in the Sutter Butte Basin, levee improvements that reduce the probability of flooding are necessary.

AB 1600 Requirement 5: Relationship Between Amount of Fees and Cost of Facility

This study includes the following components:

1. A determination of the amount of planned development upon which the costs of the fee funded facilities will be allocated.
2. The identification of costs associated with each improvement, facility, or program funded by the fee.
3. The development of a standard metric by which to proportionately allocate the costs of the facilities between land use categories.
4. A determination of the fee cost per acre for each land use category.
5. A determination of the fee per unit by land use category.
6. A discussion of how the program will be administered by the Land Use Agency.

The Regional LDIF is calculated on a gross developable acreage (GDA) basis then converted to a per unit fee. The fee will be collected on a per unit basis for all types of development. For Single and Multi-Family Residential, a unit is a single dwelling unit. For Commercial and Industrial, a unit is 1,000 square feet of building. All development projects requiring a building permit within the Sutter Butte Basin will be categorized into one of the three development type categories and will be subject to the fee. At the option of each Land Use Agency, the fee may be calculated and collected either prior to issuance of a building permit or prior to issuance of a certificate of occupancy. The Fee will be charged at the then current rate at the time of calculation and collection. The details of the calculation and collection of the fee are further described within the **Fee Program Administration** section of this Nexus Study.

Table S-1 provides a summary of the proposed initial fee rates per 1,000 square foot through Fiscal Year 2022/2023.

Assembly Bill No. 602 (2021)**Level of Service Identification Requirements**

This Nexus Study has also been prepared in accordance with the provisions of Assembly Bill 602 (2021) (AB 602) as codified in Government Code § 65940.1, 66016.5, and 66019 and Health and Safety Code § 50466.5. AB 602 sets forth additional procedural requirements for the preparation of a Nexus Study and the adoption of a development impact fee. As it relates to the identification of level of service the following must be identified and provided:

1. The existing level of service;
2. The new level of service; and
3. An explanation of why the new level of service is appropriate.

AB 602 Requirement 1: Existing Level of Service

Segments of the Feather River levees do not provide adequate protection against 100-year flood flows and could cause the Sutter Butte Basin to fall into higher-risk Federal Emergency Management Agency (FEMA) flood zones. Ultimately this would result in FEMA requiring flood insurance on properties with a federally insured mortgage and issuing increased flood insurance rates accordingly. Many private lenders may also require flood insurance based on FEMA's requirement. As discussed in the **Regional Fee** section above, some portions of the Sutter Butte Basin levee improvement program have been completed, while other portions must still be completed to provide the entire Sutter Butte Basin with the reduced flood risk described in the 2007 Nexus Study. Since the 2007 Nexus Study, it has become clear to SBFCA that DWR will not be leading the improvements benefiting the southern portion of the Basin as had been expected. Development projects in the northern portion of the Basin that benefit from the improvements advanced by revenues from the entire Basin must now generate additional funding so that the remainder of improvements can be completed for the benefit of the entire Sutter Butte Basin.

AB 602 Requirement 2: New Level of Service

The Regional LDIF, in combination with other funding sources, will provide funding for levee improvements to provide the urban portion of the Sutter Butte Basin protection against 200-year flood flows within the Feather River and protection against 100-year flood flows within the Feather River for the remainder of the basin.

AB 602 Requirement 3: Explanation of Why the New Level of Service is Appropriate

Without the levee improvements, the Sutter Butte Basin would not be protected from 100-year or 200-year flood flows within the Feather River. This would result in increased risk of loss of use and life safety and may ultimately lead to the requirement of flood insurance as well increases to the FEMA flood insurance rates.

Housing Development Square Footage Basis Exemption Findings

AB 602 requires that the calculation of the fee on a housing development project be proportionate to the square footage of the proposed units of the development. This Nexus Study complies with the housing development square footage basis requirement.

Table S-1
SBFCA Regional Levee Development Impact Fee Program
Summary of Initial Fee Rates per 1,000 Sq Ft by Land Use Category

Land Use	Cost Share	Admin Fee	Fee Rate Per 1,000 Sq Ft [1]
	Table 8	3%	
Single Family	\$416	\$12	\$428
Multi-Family	\$261	\$8	\$269
Commercial	\$424	\$13	\$436
Industrial	\$271	\$8	\$279

[1] These initial Fee Rates are effective upon adoption through the end of FY 2022/2023 after which annual Fee escalation, as described in the Nexus Study, will be applied starting July 1, 2023. Rounded to the nearest whole dollar.

Procedural Requirements

The Member Land Use Agencies intend to adopt the Regional LDIF pursuant to the procedural requirements of both AB 1600 and AB 602. The procedures include the following:

- **Conduct a Noticed Public Hearing to Adopt the Nexus Study:** Each Member Land Use Agency shall conduct a noticed Public Hearing, to adopt this Nexus Study, at which oral or written presentations can be made, this may be part of a regularly scheduled meeting or a special meeting. This public hearing shall be noticed at least 30 days prior in accordance with Government Code § 66016.5(a)(7).
- **Conduct a Noticed Public Hearing to Adopt the Development Impact Fee:** Each Member Land Use Agency shall conduct a noticed Public Hearing, to adopt the development fee associated with this Nexus Study, at which oral or written presentations can be made, as part of a regularly scheduled meeting. This public hearing shall be noticed by publication at least 10 days prior in accordance with Government Code § 6062(a). In addition, notice of the time and place of the meeting, including a general explanation of the matter to be considered, and a statement that any data required by Government Code § 66016(a) is available, shall be mailed at least 14 days prior to the meeting to any interested party who files a written request with the Local Agency for mailed notice of meetings on new or increased fees or service charges.
- **Provide Public Information:** Each Member Land Use Agency shall provide public information, at least 10 days prior to their Public Hearing, including available public data indicating the amount of estimated costs required to provide the service for which the fee is to be levied.
- **Adopt a Resolution or Ordinance:** AB 1600 requires that any action by a local agency to levy a new fee or service charge or to approve an increase in an existing fee or service charge shall be taken only by ordinance or resolution.

Note that Government Code § 66017 states that fees adopted pursuant to the provisions of Government Code § 66016 (those outlined above) are effective no sooner than 60 days after final action on the adoption of the new fee or increase to an existing fee.

LAND USE CATEGORIES & NEW DEVELOPMENT

Land Use Categories

AB 1600 sets forth standards by which monetary exactions on development projects are measured. The need for a public facility must be reasonably related to the level of service required, which varies in proportion to a particular land use type.

The following is a list of the land use type categories utilized for the purpose of this Regional LDIF:

- **Single-Family Residential:** Includes structures that are single-family dwellings and duplexes. Half-plexes, rural homes, and mobile homes requiring a build permit are included in this category.
- **Multi-Family Residential:** Includes structures that are occupied by three or more families living independently of each other, under one roof. This category includes condominiums, triplexes, four-plexes, apartment complexes.
- **Commercial:** Includes offices, retail facilities, hotels, motels, restaurants, service stations and car washes, medical and dental offices, banks, and any other development typically serving and open to the general public.
- **Industrial:** Includes development occupied by manufacturing, warehouses, processing plants, heavy and light industry, lumberyards, storage, bulk plants, truck transfer terminals, and any other development typically serving the manufacturing, storage, or processing industries.

Further details with respect to the specifics of each land use category are discussed within the **Fee Program Implementation** and **Fee Program Administration** sections of this Nexus Study.

Sutter Butte Basin Land Uses

A central principle to determining a development impact fee is to consider the amount of anticipated future growth over the time horizon of the proposed program. In this case, the scope of facilities needed to provide enhanced flood protection within the Sutter Butte Basin are not necessarily functionally related to the amount of planned or existing development. The new facilities will provide a benefit to existing development. As described above, this Regional LDIF program is one of several sources of funding needed to construct the improvements. The facilities funded by this fee need not be allocated to existing development as a separate funding mechanism will cover the benefit received and service provided to existing development.

This fee only applies to planned development within the Sutter Butte Basin that benefits from the facilities providing reduced flood risk. For the purposes of determining the allocation base for the fee, planned development is all development that has been identified by the land use jurisdictions and is expected to obtain a building permit after the implementation of this fee program.

Planned New Development

Planned new development within Sutter Butte Basin was estimated based on extensive research and coordination with the Counties of Butte and Sutter and the Cities of Biggs, Gridley, Live Oak, and Yuba City.

The details of the planned development estimated over the 30-year horizon of the fee program are documented in **Appendix A. Table 1** provides a summary of planned new development by land use that is subject to the fee for the duration of the fee program. This table provides the total GDA by land use category as well as the total number of Single-Family and Multi-Family units and 1,000 building square feet for Commercial and Industrial development throughout the entire basin. The calculation of units and 1,000 square feet per acre is reflective of development throughout the basin and not specific to any individual Land Use Agency.

Table 1
SBFCA Regional Levee Development Impact Fee Program
Planned Development Summary

Land Use	Gross Developable Acreage (GDA)	1,000 Building Sq Ft	1,000 Sq Ft Per Acre [1]
Reference	Table A-1	Table A-2	
	A	B	C = B / A
Single-Family	3,612	35,235	9.75
Multi-Family	786	8,983	11.42
Commercial	736	6,504	8.84
Industrial	427	5,792	13.57
Total	5,561		

CAPITAL IMPROVEMENTS AND PROJECTS

Capital Costs Allocable to Planned Development

As described above and within the SBFCA Assessment District Final Engineer's Report prepared by Parsons Brinckerhoff dated July 14, 2010 (2010 SBFCA Assessment ER), a series of improvements are needed to ensure that the levee system provides 200-year flood protection to the northern urban portion of the Sutter Butte Basin and 100-Year flood protection to the southern rural portion of the basin. A detailed cost estimate and financing plan has been prepared by SBFCA to demonstrate how the LFMA intends to generate the funds needed to implement its levee improvement program.

The Regional LDIF will fund repairs, rehabilitations, and improvements including those beyond what is able to be completed solely with funding from the SBFCA Assessment District and State Grants to date. The Regional LDIF will fund:

- Improvements to the Feather River West Levee System including:
 - Star Bend Setback Levee constructed by Levee District 1²
 - Feather River West Levee Project Phase 1
 - Gridley Bridge Erosion Repairs
 - Laurel Avenue Flood System Repair Project
 - Federal Sutter Basin Feasibility Study and Increment Constructed by the US Army Corps of Engineers (local sponsor costs only)
 - Feather River West Levee repairs to Reaches 14 through 16
 - Lower Feather River Repairs (remaining repairs between Highway 99 and the Sutter Bypass East Levee)
- Sutter Bypass East Levee Project Phases 1 through 3 (from Wadsworth Canal downstream to Feather River confluence)
 - Includes critical repairs for 3 sub-reaches within Phase 1
- Urban Levee Design Criteria Compliance Projects
 - Ongoing certification reporting and compliance for a period of 30 years consistent with the term of projections of development within a Nexus Study
 - ULDC Compliance projects required to maintain an Urban Level of Protection

All of the costs of the above projects/scope of work are included in the Regional LDIF and all local (SBFCA Assessment) and non-local funding (State Grants) that offset these costs are reflected in this Nexus Study. The net remaining costs are the basis for a Regional LDIF.

The Regional LDIF will be only levied on Planned Development within the Sutter Butte Basin. This means that the portion of the costs allocable to existing development, will not be raised through this fee program. The

² The scope and costs of the Star Bend Setback Levee includes only the local share funded by SBFCA.

LFMA will use other local sources (SBFCA Assessment) and non-local (State Grants) to fund the balance of the costs not raised through this fee program.

Summary of Capital Improvements Funded by the Development Impact Fee

The actual costs incurred and estimated costs for the levee improvements are shown in **Table 2**. All estimated costs are in 2021 dollars. **Appendix B** provides details of State Grants and available SBFCA Assessment revenues. The total cost of capital improvements funded is approximately \$625.2 million in 2021 dollars. Other sources of funding are estimated to contribute approximately \$603.9 million which fund existing development's portion of the costs of the levee improvements. The estimated remaining \$21.3 million will be funded by Planned Development through this Regional LDIF program. This amount is used as the basis for calculating the Regional LDIF.

Table 2
SBFCA Regional Levee Development Impact Fee Program
Costs of Flood Control Capital Projects Covered by the Fee

Item	Total Cost
Program Expenditures	
Feather River West Levee Project Ph 1 & 2	
Star Bend Project Payments (to LD1)	\$2,222,242
Feather River West Levee Phase 1 (EIP / UFRR Project)	\$322,332,310
Gridley Bridge Erosion Repair	\$503,101
Laurel Avenue FSRP	\$11,102,697
Federal Project Feasibility Study & Construction (Local Share)	\$13,088,821
Reaches 14 to 16 Repairs	\$29,479,200
Lower Feather River Remainder Phase 2	\$20,000,000
Sutter Bypass Improvements	
Small Community Studies	\$999,969
Critical Repair Projects	\$30,000,000
Full Repair	\$190,000,000
ULDC Compliance Projects	
	\$5,500,000
<i>Subtotal Program Expenditures</i>	<i>\$625,228,341</i>
Program Revenues	
Non-Local Funding Sources [2]	\$473,768,575
Local Funding Sources [3]	\$130,146,977
<i>Subtotal Program Revenues</i>	<i>\$603,915,552</i>
Total Cost Funded by the Levee Fee	\$21,312,789

Source: SBFCA Budget

[1] Assumed 30-year timeframe at \$500,000 every 5 years.

[2] See Table B-1 for all grant funded sources.

[3] See Table B-2 for all available SBFCA assessment revenues and bond sale proceeds.

REGIONAL LDIF METHODOLOGY

In accordance with AB 1600, a calculation of development impact fees must be accompanied by an analysis with enough detail to justify that a thorough consideration was applied in the process of determining how the fee relates to the impacts from new development. Findings must ensure that a reasonable relationship exists between the proposed fee and the development upon which it will be levied. This section describes the methodology utilized in this report in accordance with the requirements of AB 1600.

The fee methodology utilized here includes the following steps:

1. Qualitatively determine and describe the land use categories utilized as the basis for the fee.
2. Quantify the projected growth within the benefiting area in each of the land use categories in terms of GDA.
3. Describe and estimate the capital improvement costs and their applicability to planned new development.
4. Estimate the total building footprint square feet in each land use category and the resulting damageable square feet of structure per acre for each land use category.
5. Use the estimated damageable square feet per acre, an assumed relative structure value per structure type, and the assumed flood damage percentage to estimate the average structure damage per acre per structure type.
6. Use an estimated relative land value per land use category and assumed flood damage percentage to estimate an average land damage per acre per land use category.
7. Use the estimated structure and land damages to determine an estimated total damage per acre per land use category.
8. Apply a Loss of Use and Life Safety Factor to adjust the total damage per acre to determine an adjusted damage per acre per land use category.
9. Determine a relative Flood Damage Index by relating the adjusted damage per acre for each land use category to that of the adjusted damage per acre for the Single-Family Residential land use category.
10. Utilize the Flood Damage index to determine the adjusted equivalent acreage which represents a weighted amount of planned development acreage by land use type within the Sutter Butte Basin.
11. Proportionately allocate the capital improvement costs to each land use category based upon the adjusted equivalent acreage.
12. Determine the cost per GDA by dividing the allocated costs by the GDA of each land use category.
13. Add to each cost per acre the costs of administration of the fee program.
14. Convert the per GDA fee to a per unit fee using assumed density and FAR data to determine the fee amount per unit per land use category to be collected by the land use agencies.

Cost Allocation and Calculation

The purpose of allocating the capital improvements costs among the various land uses is to provide an equitable method of funding the required improvements. The key to the cost apportionment of capital improvements to different land use types is the assumption that the benefits derived from the facilities are

related to land use type and that such benefits can be stated in relative terms. Only by relating the benefit received from the facilities and the services they provide to land use types can a reasonable nexus, or relationship, be established for the apportionment of costs to that land use.

Since the nature of the improvements in this Nexus Study relate to reducing the flood risk in the Sutter Butte Basin, the equivalency factor determined in Step 9 above is the Flood Damage Index. The Flood Damage Index is a relative factor that relates the adjusted property damages by land use to the property damage of an acre of Single-Family development. The greater the index value, the greater the impact in terms of property damage and loss of use and life associated with a possible flood. An index value closer to zero would indicate lower damage costs and loss of use and life associated with a flood. Given these facts, utilizing the Flood Damage Index as described above is a reasonable method to allocate costs proportionately based on land use.

The following describes the series of tables that calculate the Regional LDIF using the method described above.

Using the estimated total building square feet and the assumed average building stories, **Table 3** determines the estimated building footprint square feet and the associated damageable square feet of structure per acre.

After calculating the damageable square feet of structure per acre for each land use category, the value is then multiplied by the relative structure value per square foot and the assumed flood damage percentage to find the average structure damage per GDA, as shown in **Table 4**. The relative structure value and assumed flood damage percentage are based upon the 2010 SBFCA Assessment ER. **Table 5** uses the relative land value per acre and assumed flood damage percentage based upon the 2010 SBFCA Assessment ER to calculate the average land damage per acre.

By summing the average structure damage and average land damage per GDA values determined in **Table 4** and **Table 5**, a total damage per GDA can be determined. The total damage is then adjusted by a Loss of Use and Life Safety Factor, a factor determined by how many hours per day individuals occupy structures in each land use category. This factor is multiplied by the total damage per acre to determine an adjusted damage per acre. The adjusted damage per acre amount is then used to find the Flood Damage Index or equivalency factor, as illustrated in **Table 6**.

The Flood Damage Index from **Table 6** is used to determine an adjusted equivalent acreage. This amount is used to allocate the local cost to each land use category on a proportional adjusted equivalent acreage basis for each land use category. The allocated cost is then divided by the total GDA in each land use category to find the cost share per GDA as shown in **Table 7**.

Table 8 shows the allocated costs per GDA of the fee and the Administrative Fee of 3% to determine the total fee amount on a per GDA basis for each land use type. **Table 8** then calculates the Cost Share, Administrative Fee, and Fee Rate on a per unit or 1,000 building square feet basis based on the density of planned development shown in **Table 1**.

Appendix C shows the estimated allocated cost per unit for Residential and the estimated cost per 1,000 square feet for Non-Residential development by each Land Use Agency.

Table 3
SBFCA Regional Levee Development Impact Fee Program
Damageable Square Feet of Structure Per GDA

Land Use	Gross Developable Acreage (GDA)	1,000 Square Feet [1]	Estimated Total Building Sq Ft	Assumed Average Building Stories	Estimated Building Footprint Sq Ft	Damageable Structure Sq Ft per GDA
Reference	Table A-1	Table A-2				
	A	B	C = B*1,000	D	E = C/D	F = E/A
Single-Family [2]	3,612	35,235	35,234,973	1.17	30,201,406	8,361
Multi-Family [3]	786	8,983	8,983,350	2.00	4,491,675	5,711
Commercial	736	6,504	6,503,853	1.00	6,503,853	8,835
Industrial	427	5,792	5,792,371	1.00	5,792,371	13,572
Total	5,561		56,514,548		46,989,305	

[1] Single-Family and Multi-Family shown in units; Commerical and Industrial shown in 1,000s of square feet.

[2] Assumes average 2,100 square foot units (all stories) and 1,800 square foot single story units, thus imputing an assumed average number of stories per building.

[3] Assumes average 900 square feet units.

Table 4
SBFCA Regional Levee Development Impact Fee Program
Relative Structure Damage Per GDA

Land Use	Relative Structure Value Per Sq Ft	Damageable Structure Sq Ft per GDA	Assumed Flood Damage Percentage	Average Structure Damage Per GDA
Reference		Table 3		
	A	B	C	D = A*B*C
Single-Family [1]	\$60	8,361	35%	\$175,589
Multi-Family [1]	\$60	5,711	35%	\$119,939
Commercial	\$70	8,835	81%	\$500,949
Industrial	\$50	13,572	77%	\$522,520

Source: SBFCA Assessment Final Engineer's Report date July 14, 2010

[1] The Sutter Butte Flood Control Agency Engineer's Report does not distinguish Single-Family from Multi-Family in the Residential land use category therefore the same relative structure value and flood damage percentage were utilized for both land uses.

Table 5
SBFCA Regional Levee Development Impact Fee Program
Relative Land Damage per GDA

Land Use	Relative Land Value Per GDA	Assumed Flood Damage Percentage	Relative Land Damage Per GDA
	A	B	C = A*B
Single-Family	\$251,000	10%	\$25,100
Multi-Family	\$278,000	10%	\$27,800
Commercial	\$554,000	10%	\$55,400
Industrial	\$233,000	10%	\$23,300

Source: SBFCA Assessment Final Engineer's Report date July 14, 2010

Table 6
SBFCA Regional Levee Development Impact Fee Program
Relative Flood Damage Index

Land Use	Average Structure Value Damage Per Acre	Average Land Value Damage Per Acre	Total Damage Per Acre	Loss of Use & Life Safety Factor [1]	Adjusted Total Damage Per Acre	Relative Flood Damage Index
Reference	Table 4	Table 5				
	A	B	C = A+B	D	E = C*D	F = E/\$602,066
Single-Family	\$175,589	\$25,100	\$200,689	3.00	\$602,066	1.00
Multi-Family	\$119,939	\$27,800	\$147,739	3.00	\$443,218	0.74
Commercial	\$500,949	\$55,400	\$556,349	1.00	\$556,349	0.92
Industrial	\$522,520	\$23,300	\$545,820	1.00	\$545,820	0.91

[1] A ratio of 3:1 based on 24 hours of use for Residential and 8 hours of use for Commerical and Industrial.

Table 7
SBFCA Regional Levee Development Impact Fee Program
Apportionment of Costs Per GDA

Land Use	Gross Developable Acreage	Flood Damage Index	Adjusted Equivalent Acreage	Local Cost Share Percentage	Local Cost Share	Cost Share per GDA
Reference	Table 1	Table 6			Table 2	
	A	B	C = A*B	D = C/5,258	E = D*\$21,312,789	F = E/A
Single-Family	3,612	1.00	3,612	68.7%	\$14,640,612	\$4,053
Multi-Family	786	0.74	579	11.0%	\$2,346,651	\$2,984
Commercial	736	0.92	680	12.9%	\$2,757,228	\$3,746
Industrial	427	0.91	387	7.4%	\$1,568,299	\$3,675
Total	5,561		5,258	100%	\$21,312,789	

Table 8
SBFCA Regional Levee Development Impact Fee Program
Development Fee Rate Summary

Land Use	Per GDA			1,000 Sq Ft Per Acre	Per 1,000 Square Feet		
	Cost Share	Admin Fee	Fee Rate		Cost Share	Admin Fee	Fee Rate
Reference	Table 7	3%		Table 1			
	A	B = A * 3%	C = A+B	D	E = A/D	F = B/D	G = C/D
Single-Family	\$4,053	\$122	\$4,175	9.75	\$416	\$12	\$428
Multi-Family	\$2,984	\$90	\$3,073	11.42	\$261	\$8	\$269
Commercial	\$3,746	\$112	\$3,858	8.84	\$424	\$13	\$436
Industrial	\$3,675	\$110	\$3,785	13.57	\$271	\$8	\$279

FEE PROGRAM IMPLEMENTATION

The Regional LDIF calculations presented in this Nexus Study are based on the best improvement cost estimates, administrative cost estimates, and land use information available at this time. If costs change significantly, if the type or amount of new projected development changes, or if other assumptions significantly change such as Federal or State standards, this Nexus Study and the program should be updated accordingly.

Regional LDIF Collection

It is expected that each Land Use Agency in the Sutter Butte Basin will individually adopt the Regional LDIF and collect and remit fees to SBFCA. It is expected that as part of the adoption of this Nexus Study by a City or County, the agency will enter into a collection agreement with SBFCA and pursuant to that agreement, SBFCA will support the efficient administration and collection of the fee. SBFCA will support collection by clarifying and specifying any conditions that would trigger the collection of the Regional LDIF or similarly clarifying and specifying any exemption of the Regional LDIF as further described in **Exemptions from the Fee**, below. SBFCA may also support each City or County as requested to specify appropriate development conditions to ensure imposition of the fee, as well as clarify any specifics as to the calculation and collection of the fee. A City or County, at its discretion, may also allow for variations in the method of payment as further described in this section.

Fee Triggers/Applicability

The Regional LDIF will apply to all Planned Development in the Sutter Butte Basin that creates a flood protection impact. Planned Development is defined as all development that is required to obtain a building permit within the Sutter Butte Basin. At the option of the Land Use Agency, the fee may be calculated and collected either prior to issuance of a building permit or prior to building permit final and/or issuance of a certificate of occupancy. The Fee will be charged at the then current rate at the time of calculation.

Regional LDIF Program Boundary

The Regional LDIF calculations are based upon the total costs of the levee improvement program and estimated amount of development within the floodplain in the Sutter Butte Basin which encompasses the entire benefit area. By virtue of the cost allocation process, this Regional LDIF program will generate a proportional amount of fee revenue from the share of Planned Development within each of the land use agencies. **Figure 1** (page 4) illustrates the Regional LDIF Program Boundary.

Exemptions from the Fee

The following land uses and/or projects are exempt from the Regional LDIF:

1. Agricultural Exemption: Development on agricultural zoned land including development of rural residential parcels greater than 5 acres in size.

2. Additions to Pre-Existing Structures: Development projects that 1) require a building permit and 2) are increasing the amount of new structure square footage by no more than 500 new square feet are exempt from the fee. If the project increases the structure by 500 square feet or more, only the incremental new square footage will be charged the fee on a proportionate basis. See details on the proportional basis in the Fee Program Administration, Number of Units section on page 28.
3. Replacement due to Damage (with or without Addition): If the proposed project is an in-kind replacement to a previously existing structure because of fire damage or other natural disaster, the project will be exempt from the fee so long as the replacement does not increase the amount of new structure by more than 300 square feet. If the project increases the structure by more than 300 square feet, the incremental new square footage will be charged the fee on a proportionate basis.
4. Structure raised above the 200-year Floodplain Elevation: Development projects with structures raised above the elevation of the 200-year flood as determined by the Land use agencies or structures removed from the 200-year floodplain by flood control improvements that meet the design standards applicable to the Federal-State flood control system as determined by the Land use agencies, shall be exempt from the fee. The “200-year flood” and “200-year floodplain” are determined without incorporating SBFCA’s completed Feather River West Levee improvements.
5. Open space.
6. Public Agency Owned Land (including Federal, State, and Land use agencies).

Written Waivers to the Fee

With written approval from the Land Use Agency having jurisdiction, any or all portions of the proposed fees may be waived if it can be determined that a proposed project will not derive permanent benefit from the improvements for which the fees are collected (i.e., it can be shown that the property does not benefit from the flood protection). Written fee waivers may be available on a case-by-case basis for certain temporary structures, such as a mobile temporary structure used for construction management purposes.

Coverage Period

Except as otherwise indicated as part of the Member Land Use Agency’s adoption process, the Regional LDIF is to be collected beginning the 61st day after the adoption of the resolution or ordinance approving the fee, as adopted by each Member Land Use Agency’s governing body and for 30-years thereafter, unless updated, amended, or repealed.

Administration Costs

The estimated costs of administration for the Regional LDIF have been included in the fee rates program shown on **Table S1** and **Table 8**. The proposed administrative fee is 3% of the cost of the fee. However, to the extent each Land Use Agency has its own process for determining the administrative cost of the fee, this amount may be adjusted by each Land Use Agency accordingly. These administrative costs will cover the following:

- The development and administration of the Regional LDIF Program.

- Accounting costs associated with the Regional LDIF.
- Any necessary or required annual review of the fee program costs, fees, and policies.
- Any necessary or required annual reporting requirements associated with the fee program.
- Any other ongoing and recurring administrative procedures associated with the program.

Variations in Method

The Land use agencies may allow for variations in the method of fee payment at the time of fee calculation, including:

- Use of any lawfully created Assessment District or Community Facilities District (CFD) to finance fee payment.
- Voluntarily accelerated payment of the fee at the time of filing of any application for a tentative subdivision map, parcel map, or an earlier land use application, at the then-applicable rate.
- The collection of fees or other payments to fund improvements by the land use jurisdictions that are to be used, by agreement, to directly fund or reimburse the cost of the facilities funded by the fee.

The use of these alternative payment mechanisms and the collection of the Regional LDIF may vary among the Land use agencies, however, in any case, the alternative method of payment will be documented within an agreement or memorandum by the Land Use Agency.

Refunds and Appeals Process

An applicant who has paid the Regional LDIF may request that such fee be refunded at any time prior to commencement of the development, although, to do so would terminate any approved application or permit. Refunds will be made according to the policies and procedures of Land Use Agency, as they are developed, and may reflect deductions to compensate for handling and administrative costs incurred by the land use agencies in processing the fee calculation, collection, and refund request.

Appeals regarding the determination of the applicability and amount of the LDIF are to be made in writing to the Land Use Agency. The Land Use Agency shall respond to the appeal request in writing within 30 days. The determination of the Land Use may be appealed pursuant to any adopted appeal procedures. Any determination by the Land Use Agency's Board of Directors shall be considered final.

Annual Fee Escalation

To address inflationary costs, the base fee rates shown in this study shall escalate by either the escalation schedule defined by each Member land Use Agency's fee adoption process, if not otherwise defined, each July 1st, commencing on July 1, 2023, or the next July 1st. The fee rates shall escalate by the percentage increase in the Engineering News-Record (ENR) 20-City Average Construction Cost Index (CCI) for the period ending April of the previous fiscal year. The base month for this adjustment shall be April of the year preceding adoption of the fee. The fee shall be by the ratio of the most recent April index to the prior year's April index.

FEE PROGRAM ADMINISTRATION

The following describes the general procedures for the administration of the Regional LDIF. The staff of each Land Use Agency may develop more detailed administrative procedures or implement more specific policies after the adoption of the program to more efficiently administer the program and provide needed clarification in certain circumstances.

Fee Calculation

To calculate the Regional LDIF the following information is required:

- The land use category of the new development.
- The square footage of the development.
- The current fee rates.

The following provides detailed information on each requirement.

Land Use Categorization

The Development Services Department of the Member Land Use Agency will determine the correct Regional LDIF rate by classifying the proposed development into one of the following four land use categories:

- Single-Family Residential
- Multi-Family Residential
- Commercial
- Industrial

To classify the proposed development into one of the four land use categories, the agency will use the following information:

- The land use type from the zoning code that applies to the land upon which the development is proposed; and
- The descriptions of the four land use categories in this Nexus Study, found in the **Land Use Categories** discussion on page 11.

Total Square Footage of Development

For New Development of Vacant Land

In the case where a structure is being constructed on vacant land that has not previously been developed:

Residential Land Uses

- For all residential land uses, the fee is calculated proportionately to the square footage of the residential property. The total conditioned (habitable) square footage of the property is divided by 1,000 square feet to determine the total fee amount. Conditioned or habitable square footage

is livable space within a residential property excluding basements, garages, garden sheds, greenhouses, storage sheds, and covered patios.

Nonresidential Land Uses

- For nonresidential land uses, the total square footage of building space is divided by 1,000 square feet to determine the total fee amount.

For Development of Land with Pre-Existing Structures or Replacement Structures***Residential Land Uses***

- For a residential expansion project in excess of 500 new habitable square feet, the incremental new square footage will be charged the fee on a 1,000 square foot basis.
- For residential replacement projects, if the project involves development of a new residential structure after the demolition of a pre-existing structure (regardless of the use of the pre-existing structure), and the new structure is larger than the demolished structure by 500 square feet or more, only the incremental new habitable square footage will be charged the fee per 1,000 square foot basis. The net new square footage in excess of 500 square feet will be determined by subtracting the documented habitable square footage of the previously existing structure from the new square footage.
- For residential expansion or replacement projects of less than 500 new square feet, no fee will be due.

Nonresidential Land Uses

- For nonresidential expansion projects of more than 500 new building square feet, the additional square footage will be charged the fee per 1,000 square foot basis.
- For nonresidential replacement projects, if the project involves development of a new nonresidential structure after the demolition of a pre-existing structure (regardless of the use of the pre-existing structure) and the new structure is larger than the demolished structure by 500 square feet or more, only the incremental new square footage will be charged the fee on a 1,000 square foot basis. The net new building square footage in excess of 500 square feet will be determined by subtracting the documented habitable square footage of the previously existing structure from the new square footage.
- For nonresidential expansion or replacement projects of less than 500 new building square feet, no fee will be due.

Calculation Steps

The following steps are required to calculate the development fee:

1. Determine the land use category fee rate based on the characteristics of the development and the descriptions of the land use categories.
2. Determine the total square footage of development using the definitions above.

3. Determine the total Regional LDIF by multiplying the fee rate from Step 1 and the proportional square footage from Step 2.

This is the fee applicable to the New Development.

Fee Revenue Accounting

The revenues raised by payment of the Regional LDIF shall be placed in a separate fund established by Yuba City (Yuba LDIF Fund). Separate and special accounts may be established in the Yuba LDIF Fund and used to account for collected revenues, along with any interest earnings. Yuba City will remit the collected funds to SBFCA pursuant to the terms of the collection agreement executed between SBFCA and Yuba City.

Periodic Review and Cost Adjustment

SBFCA will periodically review actual project costs and Regional LDIF collections to determine if any updates to the program are warranted. The periodic review will occur no less than every five years. During these reviews, the following aspects will be analyzed:

- Changes to the improvements to be funded by the Regional LDIF program
- Changes in the cost to update or administer the Regional LDIF program
- Changes in annual financing costs
- Changes in assumed land uses
- Changes in development absorption
- Changes in other funding sources

Any changes to the Regional LDIF based on the periodic update will be presented to the SBFCA Board of Directors and/or the Member Land Use Agency as required for approval before an increase of the fee will take effect. SBFCA will send notice of the fee change to the member land use, pursuant to the terms of the collection agreement(s) between SBFCA and the Member Land Use Agencies.

The fifth fiscal year following the first deposit into the fee account or fund, and annually thereafter, each Land Use Agency is required to make all the following findings about that portion of the account or fund remaining unexpended:

- Identify the purpose for which the fee is to be used.
- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.
- Identify all sources and amounts of funding anticipated to fulfill the levee improvements.
- Designate the approximate dates that the funding referred to in the above paragraph is expected to be deposited in the appropriate account or fund.

SBFCA and/or the Member Land Use Agency must refund the unexpended or uncommitted revenue portion for which a need could not be demonstrated in the above findings unless the administrative costs exceed the amount of the refund.

According to Government Code §66006, SBFCA is required to deposit, invest, account for, and expend the fees in the prescribed manner.

NEXUS FINDINGS

Authority

This report has been prepared in support of the Regional LDIF in accordance with the procedural guidelines established in AB 1600, codified in California Government §66000 et. seq. This code section sets forth the procedural requirements for establishing and collecting development impact fees. The procedures require that a “reasonable relationship or nexus must exist between a governmental exaction and the purpose of the condition.”

Specifically, each Land Use Agency imposing a fee must:

6. Identifying the purpose of the fee.
7. Identifying how the fee is to be used.
8. Determining that a reasonable relationship exists between the fee’s use and the type of development project on which the fee is imposed.
9. Determining how a reasonable relationship exists between the need for the public facility and the type of development project on which the fee is imposed.
10. Demonstrating a reasonable relationship between the amount of the fee and the cost of the public facility attributable to the development on which the fee is imposed.

Summary of Nexus Findings

The Regional LDIF to be collected for each land use is calculated based on applicability of planned new development to the capital improvement project and standardized acreage proportion of the land use category to the total cost of the improvement. With this approach, the following findings are made regarding the Regional LDIF:

AB 1600 Requirement 1: Purpose of Fee

The capital improvements funded by the Regional LDIF are necessary to serve new residential and nonresidential development as described in Section 5 of the SBFCA adopted Strategic Plan.

AB 1600 Requirement 2: Use of the Fee

The Regional LDIF will be used to design and construct levee improvements in order to reduce the probability of flooding within the Sutter Butte Basin as further described in Section 5 of the SBFCA adopted Strategic Plan.

AB 1600 Requirement 3: Relationship Between Use of Fees and Type of Development

Development of Residential, Commercial, and Industrial land uses within the Sutter Butte Basin will require improved flood control and flood protection services. This Regional LDIF, in conjunction with other funding sources, will fund the improved SBFCA flood protection system as described in Section 5 of the SBFCA adopted Strategic Plan .

AB 1600 Requirement 4: Relationship Between Need for Facility and Type of

Each Residential, Commercial, and Industrial development project adds to the incremental need for flood protection because of the increase in damage that would occur as a result of an uncontrolled flood, and the increased burden that the damages will place on the Land use agencies and SBFCA. For the new development described in this Nexus Study to occur within the Sutter Butte Basin, the level of flood control needs to be improved to provide a reduced probability of flooding to the Basin as described in Section 5 of the SBFCA Strategic Plan.

AB 1600 Requirement 5: Relationship Between Amount of Fees and Cost of Facility

The appropriate common use factor for allocating costs to each land use is the Relative Flood Damage Index. **Table 6** shows the respective Relative Flood Damage Index for each land use.

SBFCA, acting as LFMA, has estimated the total cost of the required facilities. The allocation of the costs based on the acres adjusted by the Relative Flood Damage Index have been presented in **Table 7**. The result is the cost of the improvements attributed to each acre of Residential, Commercial, and Industrial development. This allocation demonstrates the relationship between the amount of fee and the cost of the portion of the facility attributed to the specific type of development upon which the fee is imposed.

Appendix A: Planned Development Details

Planned Development Details A-1

Table A-1: Total Developable Acreage A-3

Table A-2: Total Developable Dwelling Units and Square Feet A-4

Planned Development Details

Summary of Planned Development

Development expected to occur within the Regional LDIF Boundary over the next 30 years is subject to the Fee. Generally, development build-out projections from the member Land Use Agency General Plans were analyzed in conjunctions with historical development rates and it was established that using 75% of build-out projections was appropriate to determine the amount of development expected to take place over the next 30 years. Details of projected development acres by development type and Land Use Agency can be found in **Table A1**. Details of projected units for residential and 1,000s of square feet for nonresidential development by Land Use Agency can be found in **Table A2**. It should be noted that, the densities and floor area ratios (FAR) utilized in the calculation of the Regional LDIF are an aggregate of the data across all land use agencies and are not specific to any individual agency.

City of Biggs

The City of Biggs General Plan dated January 2014 Land Use Element Table LU-4 provides low, medium, and high housing growth scenarios at 3.3%, 3.7%, and 4.1%, respectively, from 2010 through 2035. The Land Use Element also states that unless regional conditions change significantly, annual growth of 1% to 1.5% is more likely. Extrapolating 1.5 percent growth from 2010 through 2050 results in an increase of 398 units. This is consistent with using 75% of the 2035 increase in units based on the low growth scenario which in turn is also consistent with the methodology utilized for other land use agencies. City staff indicated that over the last four years, six homes had been built. Given this information, it was determined that using the 1.5% growth projected growth would be appropriate. Development was assumed to be low density residential at 6 dwelling units per acre as shown in Table LU-5.

City of Gridley

The City of Gridley 2030 General Plan Land Use Element Table Land Use-2 provides low and high estimated growth within the City Planned Growth Area by dwelling units for residential and by square feet for nonresidential development. Table Land Use-3 provides the same information for growth within the Existing City and SOI. City staff indicated that over the last ten years, 225 residential units and 15,000 square feet of commercial had been built. Given this information, it was determined that using 75% of the lower projected growth from the General Plan would be appropriate. For residential development, average dwelling units per acre as indicated in Table Land Use-5 were utilized. For nonresidential development, half of the maximum FAR was assumed as indicated in Table Land Use-5.

City of Live Oak

The City of Live Oak 2030 General Plan Land Use Element Table LU-1 provides low and high build-out estimates for the City. The low build-out data was reduced by the estimated established development. City staff indicated that over the next ten years, approximately 450 residential units are already planned to be built. Given this information, it was determined that using 75% of the low build-out acreage estimates, reduced by

the estimated established development acreages, would be appropriate. To estimate total units for residential and 1,000s of square feet for nonresidential, per acre values were calculate based Table LU-1.

City of Yuba City

The City of Yuba City build-out estimates were developed through coordination with the Department of Development Services and use of the May 2018 General Plan Diagram and Water Master Plan in conjunction with GIS data. Build-out acreage estimates were reduced by the estimated established development acreages. To calculate total units for residential and 1,000s of square feet for nonresidential, the densities and FARs provided in the Land Use Classification section of the Yuba City General Plan dated April 8, 2004.

Butte County

Per Butte County Department of Development Services, Single-Family development is assumed to continue at a rate of 74 units per year for the next 30 years. The average lot size was calculated based the information found in the Butte County General Plan Land Use Element indicating that Single-Family units dispersed throughout the unincorporated County totaled approximately 30,000 units on 117,210 acres, or lot sizes of approximately 0.25 acres. Butte County encompasses approximately 1,064,421 acres, of which, approximately 71,737 acres are within the Regional LDIF Boundary, or about 6.75%. Therefore, development of 5 units per year for 30 years was assumed.

Sutter County

Per Sutter County Department of Development Services, Single-Family development is assumed to continue at an average rate of 21 units per year for the next 30 years. The average lot size for Single-Family Residences varies greatly within Sutter County, therefore, an average lot size of 0.25 acre was assumed, consistent with Butte County. Sutter County encompasses approximately 375,902 acres, of which, approximately 121,017 acres are within the Regional LDIF Boundary, or about 32.2%. Therefore, development of 7 units per year for 30 years was assumed.

Table A-1
SBFCA Regional Levee Development Impact Fee Program
Total Developable Acreage

Area / Project	Residential			Nonresidential			Total
	Single-Family	Multi-Family	Subtotal	Commercial	Industrial	Subtotal	
City of Biggs [1]	139	0	139	0	0	0	139
City of Gridley [2]	358	64	422	41	138	179	601
City of Live Oak [3]	1,653	171	1,824	361	0	361	2,186
City of Yuba City [4]	1,772	593	2,366	372	312	684	3,050
Butte County [5]	38	0	38	0	0	0	38
Sutter County [6]	53	0	53	0	0	0	53
Total Developable Land	4,013	828	4,841	775	449	1,224	6,065
Gross Acreage to GDA Factor	90%	95%		95%	95%		
Total GDA	3,612	786		736	427		5,561

[3] City of Biggs January 2014 General Plan Land Use Element Section states that 1.5% annual growth is most likely. Growth based on the 2010 reported units of 634. Assumed low density development at 6 dwelling units per acre.

[2]City of Gridley 2030 General Plan Land Use Element Section, assumed 25% of the lower estimate of development identified would occur. For calculation of acreage, for Residential, the average dwelling units per acre were assumed; for Commerical and Industrial, half of the maximum FAR was assumed.

[3] City of Live Oak 2030 General Plan Land Use Element Section, 75% of low build-out data less estimates of current development was assumed.

[6] Per City of Yuba City Department of Development Serivces, 75% of build-out estimates developed using the May 2018 General Plan Diagram and Water Master Plan less estimates of current development.

[5] Butte County 2030 General Plan Land Use Element states that Single-Family development is dispersed throughout the County with approximately 30,000 units on 117,210 acres, equating an average lot size of approximately 0.25 acres.

[6] Per Sutter County Department of Development Services, Single-Family average lot size varies greatly throughout the County, therefore, an average lot size of 0.25 acre was assumed which is consistent with Butte County.

Table A-2
SBFCA Regional Levee Development Impact Fee Program
Total Developable Dwelling Units and Square Feet

Area / Project	1,000s Square Feet			1,000s Square Feet		
	Single-Family	Multi-Family	Total	Commercial	Industrial	Total
	[1]	[2]				
City of Biggs [3]	836	0	836	0	0	0
City of Gridley [4]	3,898	894	4,793	806	2,400	3,206
City of Live Oak [5]	13,908	1,660	15,568	1,897	0	1,897
City of Yuba City [6]	15,837	6,429	22,266	3,801	3,392	7,193
Butte County [7]	315	0	315	0	0	0
Sutter County [8]	441	0	441	0	0	0
Total	35,235	8,983	44,218	6,504	5,792	12,296

[1] Assumes average 2,100 square foot units.

[2] Assumes average 900 square foot units.

[3] City of Biggs January 2014 General Plan Land Use Element Section states that 1.5% annual growth is most likely. Growth based on the 2010 reported units of 634. Assumed low density development at 6 dwelling units per acre.

[4] City of Gridley 2030 General Plan Land Use Element Section, assumed 75% of the lower estimate of development identified would occur. Assumed residential infill within existing City and SOI was 3:1 SFR:MFR.

[5] City of Live Oak 2030 General Plan Land Use Element Section, 75% of low build-out data less estimates of current development was assumed.

[6] Per City of Yuba City Department of Development Services, 75% of build-out estimates developed using the May 2018 General Plan Diagram and Water Master Plan less estimates of current development.

[7] Per Butte County Department of Development Services, Single-Family development throughout the County is assumed to continue at a rate of 74 units per year. Approximately 6.75% of Butte County is within the SBFCA Boundary, therefore, 5 units per year for 30 years was assumed.

[8] Per Sutter County Department of Development Services, Single-Family development throughout the County is assumed to continue at a rate of 21 units per year. Approximately 32.20% of Butte County is within the SBFCA Boundary, therefore, 7 units per year for 30 years was assumed.

Appendix B: Funding Sources Detail

Table B-1: Non-Local Funding Sources..... B-1

Table B-2: Local Funding Sources..... B-2

Table B-1
SBFCA Regional Levee Development Impact Fee Program
Non-Local Funding Sources

Item	Total Cost
Feather River West Levee Project (Phases 1 & 2)	
Sutter County Grant (Calpine Levee Funding)	\$1,300,000
EIP Design Grant (Prop 1E)	\$21,339,829
EIP/UFRR Construction Grant (Prop 1E)	\$234,748,777
FSRP Laurel Ave. - (Prop 1E & 84)	\$9,920,000
Gridley Bridge Erosion (Prop 13)	\$460,000
Prop 84/1E Emergency Work (R14 - 16)	\$25,000,000
Assumed State Funding for Lower Feather (75%)	\$15,000,000
<i>Subtotal Feather River West Levee Project (Phases 1 & 2)</i>	<i>\$307,768,606</i>
Sutter Bypass Improvements	
Small Community Grants	\$999,969
Assumed State Funding for Critical / Full Repair (75%)	\$165,000,000
<i>Subtotal Sutter Bypass Improvements</i>	<i>\$165,999,969</i>
Total Non-Local Funding	\$473,768,575

Source: SBFCA Budget

Table B-2
SBFCA Regional Levee Development Impact Fee Program
Local Funding Sources

Item	Local Funding
Projected Gross Annual Assessment Revenues	
Estimated 2010-45 Capital Portion of Assessment [1]	\$204,125,000.00
Gross Bond / Debt Financing Proceeds (Project Funds made available)	
Combined Proceeds from Sutter, Yuba City and LD 1 Loans	\$5,606,406.00
2011 Line of Credit Draws	\$14,737,649.20
2013 Bonds Project Fund Deposit	\$40,000,000.00
2015 Bonds Project Fund Deposit (Net of 2011 repayment)	\$33,708,415.34
<i>Subtotal Bond/Debt Financing Proceeds</i>	<i>\$94,052,470.54</i>
Gross Debt Service Costs (Principal & Interest)	
Loan Payments to Yuba City, Sutter County and LD 1 [2]	\$6,179,084.26
2011 Interest Costs	\$340,001.49
2013 Total Debt Service (P&I)	\$76,835,530.32
2015 Total Debt Service (P&I)	\$84,675,877.92
<i>Subtotal Debt Service</i>	<i>\$168,030,493.99</i>
Total Local Funding	\$130,146,976.55

[1] Assessment Revenue includes additional proceeds: gained interest, settlements, etc. and an assumption that in later years, assessments are levied up to the required debt service limit.

[2] Actual interest cost on short-term loans paid back to Yuba City, Sutter County and LD1. Proceeds and principal re-payment has been netted from this analysis.

Appendix C: Estimated Cost Allocation By Land Use Agency

Table C-1: Residential Estimated Cost per Unit by Land Use Agency C-1

Table C-2: Commercial & Industrial Estimated Cost per 1,000 Sq. Ft. by Land Use Agency..... C-2

Table C-1
SBFCA Regional Levee Development Impact Fee Program
Residential Estimated Cost Per Unit by Land Use Agency

Area	Single Family Acreage [1]	Multi-Family Acreage [1]	Total Allocated Cost	Cost Share Percentage	Single & Multi-Family	Average Allocated Cost
Reference	Table A-1	Table A-1	Table 7		Table A-2	
	A	B	$C=(A*\$4,053) + (B*\$2,984)$	$D=(C/\$21,312,789)$	E	$F=C/E$
City of Biggs	125	0	\$508,238	2.38%	836	\$608
City of Gridley	322	60	\$1,486,860	6.98%	4,793	\$310
City of Live Oak	1488	162	\$6,515,833	30.57%	15,568	\$419
City of Yuba City	1595	564	\$8,148,003	38.23%	22,266	\$366
Butte County	34	0	\$136,799	0.64%	315	\$434
Sutter County	47	0	\$191,519	0.90%	441	\$434

Table C-2
SBFCA Regional Levee Development Impact Fee Program
Commercial & Industrial Estimated Cost Per 1,000 Square Feet by Land Use Agency

Area	Commercial Acreage [1]	Industrial Acreage [1]	Total Allocated Cost	Cost Share Percentage	1,000 Square Feet	Average Allocated Cost
Reference	Table A-1	Table A-1	Table 7		Table A-2	
	A	B	$C=(A*\$3,746) + (B*\$3,675)$	$D=(C/\$21,312,789)$	E	$F=C/E$
City of Biggs	0	0	\$0	0.00%	0	\$0
City of Gridley	39	131	\$627,232	2.94%	3,206	\$196
City of Live Oak	343	0	\$1,285,905	6.03%	1,897	\$678
City of Yuba City	354	296	\$2,412,409	11.32%	7,193	\$335
Butte County	0	0	\$0	0.00%	0	\$0
Sutter County	0	0	\$0	0.00%	0	\$0



City of Live Oak Report to City Council

Meeting Date: December 6, 2023

Title: City Projects Update

Contact Information: Ron Walker, Director of Public Works

Background:

1. Pennington Road - West Project: Staff is working with the construction management and construction contractor teams to close out the project.
2. Pennington - East Project: The City Engineer, Scott Rolls, has received bids and is in the process of evaluating the bids.
3. P Street Lift Station Improvement Project: Staff will update as funds become available.
4. Wastewater Treatment Plant Solar Project: The design team will have an updated proposal in a few weeks.
5. Wastewater Treatment Plant Headworks Rehabilitation Project: Staff will update as funds become available.
6. Well 7 and Well 4 Generator Grant Project: Staff will update as funds become available.
7. Customer Complaint Project: City Clerk, Clarissa Menchaca, and Public Works Director, Ron Walker, are currently engaged in weekly meetings with the OneView design and implementation team. To date, we have started building the App, and the complaint system. We anticipate that this project will be finished within the next three to five months.
8. Welcome to Live Oak Signs: City staff has received an updated package from Arrow Sign Co. The city engineering staff will continue working on the project as time allows, but this project is fourth in line behind three other projects.
9. Streets Master Plan: Staff will update as funds become available.
10. Dog Park: The City Parks and Recreation Director, Luis Cibrian, along with his team, is in the final stages of crafting the wording for the dog park signs, the submission that has been approved by SCORE. Simultaneously, the city attorney is reviewing the signs and drafting a Dog Park ordinance. On Tuesday, December 5, 2023, Parks Director, Luis Cibrian, and City Engineer, Scott Rolls, will convene with Scott's survey team. Additionally, the City Parks Department has received the order for fence materials. The anticipated completion date for this project is April of the upcoming year.

Analysis: This report is a City Projects Update.

Fiscal Impacts: None.

Recommendation: Receive and file.



City of Live Oak Report to City Council

Meeting Date:	December 6, 2023
Title:	City Council Discussion and Possible Action to Award a Construction Contract for City of Live Oak Pennington Road East Overlay Project
Contact Information:	Scott Rolls, City Engineer
Location:	Pennington Road and Ryan Way
Background:	During budget and Capital Improvement Project discussions in May, the City Council directed staff to prioritize the improvement of Pennington Road east of Orchard Way, in front of the Middle School. Due to issues with the width of existing right-of-way on the north side of the street and the future plans to rehabilitate and potentially relocate the Pennington Road Sewer Lift Station, staff recommended an overlay rather than a complete streets type of reconstruction. The Pennington Road East Overlay Project includes an overlay of Pennington Road from Orchard Way to east of J Street, curb ramp, curb, gutter and sidewalk and striping improvements on Pennington Road from Orchard Way to east of J Street, pavement grinding and overlay of Pennington Road from the east end of the highway pavement improvements through the Larkin Road intersection, striping improvements from the east end of the highway pavement improvements through the Larkin Road intersection, and improving the Ryan Way alley between Ivy Street and Kola Street from the highway to Larkin Road. The City Council authorized advertisement of the project on October 12, 2023 and bids were opened on November 21, 2023, with a total of four bids received. The Bid Summary is attached. The low bid was \$446,797.50 and the high bid was \$798,143.
Analysis:	Staff has evaluated the bids and determined the lowest responsible bidder to be All-American Construction from Sutter with the low bid of \$446,797.50. All-American Construction has previously completed the 2015 Street Rehabilitation Project, the O Street Improvement Project, the Pennington Road Complete Streets project (Larkin Road to Orchard Way) and the Pennington Road West Water Main Project.
Fiscal Impacts:	Construction Contract and Engineering Estimate is \$530,000. Street funds are \$530,000.

Recommendation: 1) Award a construction contract for the City of Live Oak Pennington Road East Overlay Project to All-American Construction; and 2) Authorize the City Manager to execute the contract and all other documents necessary to complete the project.

Attachments:

[Bid Summary - Pennington Road East Overlay Project](#)

City of Live Oak
Pennington Road East Overlay Project
Bid Summary

Bid Opening: November 21, 2023

Item No.	Description	Unit	Quantity	Engineer's Estimate		All American Const. Inc.		Lamon Const. Co. Inc.		Franklin Const. Inc.		Baldwin dba Knife River		Average Bid	
				Unit Price	Bid Price	Unit Price	Bid Price	Unit Price	Bid Price	Unit Price	Bid Price	Unit Price	Bid Price	Unit Price	Bid Price
1	Clearing, grubbing and demolition, complete	LS	1	\$25,000.00	\$25,000.00	\$15,500.00	\$15,500.00	\$12,600.00	\$12,600.00	\$35,675.00	\$35,675.00	\$60,000.00	\$60,000.00	\$30,943.75	\$30,943.75
2	Roadway excavation, complete	LS	1	\$30,000.00	\$30,000.00	\$33,000.00	\$33,000.00	\$10,900.00	\$10,900.00	\$39,000.00	\$39,000.00	\$32,500.00	\$32,500.00	\$28,850.00	\$28,850.00
3	Conform Grinding, complete	SY	1,060	\$7.00	\$7,420.00	\$8.00	\$8,480.00	\$7.10	\$7,526.00	\$3.30	\$3,498.00	\$15.00	\$15,900.00	\$8.35	\$8,851.00
4	Pavement Grinding, complete	SY	1,450	\$7.00	\$10,150.00	\$8.40	\$12,180.00	\$7.10	\$10,295.00	\$7.00	\$10,150.00	\$15.00	\$21,750.00	\$9.38	\$13,593.75
5	Hot Mix Asphalt, complete in place	TON	950	\$130.00	\$123,500.00	\$135.00	\$128,250.00	\$121.00	\$114,950.00	\$135.00	\$128,250.00	\$200.00	\$190,000.00	\$147.75	\$140,362.50
6	Aggregate Base, complete in place	TON	360	\$45.00	\$16,200.00	\$90.00	\$32,400.00	\$59.50	\$21,420.00	\$85.00	\$30,600.00	\$180.00	\$64,800.00	\$103.63	\$37,305.00
7	Construct City Std. 202 5" barrier curb and gutter, complete in place	LF	437	\$45.00	\$19,665.00	\$52.00	\$22,724.00	\$74.00	\$32,338.00	\$42.00	\$18,354.00	\$42.00	\$18,354.00	\$52.50	\$22,942.50
8	Construct Modified City Std. 201 3" P.C.C. curb, complete in place	LF	283	\$35.00	\$9,905.00	\$52.00	\$14,716.00	\$65.50	\$18,536.50	\$33.50	\$9,480.50	\$40.00	\$11,320.00	\$47.75	\$13,513.25
9	Construct City Std. 205 residential driveway, complete in place	SF	369	\$20.00	\$7,380.00	\$20.50	\$7,564.50	\$43.50	\$16,051.50	\$25.00	\$9,225.00	\$14.00	\$5,166.00	\$25.75	\$9,501.75
10	Construct City Std. 207 Pedestrian curb ramp, complete in place	EA	5	\$2,500.00	\$12,500.00	\$6,300.00	\$31,500.00	\$5,680.00	\$28,400.00	\$2,400.00	\$12,000.00	\$4,875.00	\$24,375.00	\$4,813.75	\$24,068.75
11	Construct City Std. 204 sidewalk, complete in place	SF	2,200	\$20.00	\$44,000.00	\$10.00	\$22,000.00	\$13.60	\$29,920.00	\$26.00	\$57,200.00	\$8.80	\$19,360.00	\$14.60	\$32,120.00
12	Connect to existing storm drain manhole, complete	EA	1	\$3,500.00	\$3,500.00	\$2,675.00	\$2,675.00	\$5,940.00	\$5,940.00	\$11,000.00	\$11,000.00	\$7,500.00	\$7,500.00	\$6,778.75	\$6,778.75
13	Furnish and Install 15" dia. RCP storm drain pipe	LF	30	\$135.00	\$4,050.00	\$260.00	\$7,800.00	\$350.00	\$10,500.00	\$550.00	\$16,500.00	\$300.00	\$9,000.00	\$365.00	\$10,950.00
14	Adjust existing manhole frame and cover to finish grade	EA	9	\$1,500.00	\$13,500.00	\$1,500.00	\$13,500.00	\$1,270.00	\$11,430.00	\$1,750.00	\$15,750.00	\$3,500.00	\$31,500.00	\$2,005.00	\$18,045.00
15	Adjust existing valve cover to finish grade	EA	15	\$1,200.00	\$18,000.00	\$1,200.00	\$18,000.00	\$810.00	\$12,150.00	\$1,100.00	\$16,500.00	\$1,500.00	\$22,500.00	\$1,152.50	\$17,287.50
16	Remove and dispose existing hydrant service line and tee, install 7 LF ± DI water main	LS	1	\$5,000.00	\$5,000.00	\$6,800.00	\$6,800.00	\$6,820.00	\$6,820.00	\$12,000.00	\$12,000.00	\$22,800.00	\$22,800.00	\$12,105.00	\$12,105.00
17	Furnish and Install City Std. 301 residential fire hydrant, complete	EA	1	\$7,000.00	\$7,000.00	\$18,650.00	\$18,650.00	\$21,000.00	\$21,000.00	\$26,000.00	\$26,000.00	\$42,700.00	\$42,700.00	\$27,087.50	\$27,087.50
18	Furnish and install 4" thermoplastic traffic stripe, complete in place	LF	2,224	\$1.00	\$2,224.00	\$2.50	\$5,560.00	\$2.40	\$5,337.60	\$2.30	\$5,115.20	\$2.50	\$5,560.00	\$2.43	\$5,393.20
19	Furnish and install 8" thermoplastic traffic stripe, complete in place	SF	66	\$2.00	\$132.00	\$10.00	\$660.00	\$4.20	\$277.20	\$4.00	\$264.00	\$10.00	\$660.00	\$7.05	\$465.30
20	Furnish and install thermoplastic pavement marking, complete in place	SF	1,038	\$6.00	\$6,228.00	\$22.00	\$22,836.00	\$16.80	\$17,438.40	\$16.25	\$16,867.50	\$22.00	\$22,836.00	\$19.26	\$19,994.48
21	Furnish and Install two-way retroreflective pavement marker	EA	118	\$6.00	\$708.00	\$14.00	\$1,652.00	\$8.40	\$991.20	\$8.25	\$973.50	\$14.00	\$1,652.00	\$11.16	\$1,317.18
22	Relocate, Dispose, Install sign and sign post, complete in place	EA	14	\$350.00	\$4,900.00	\$275.00	\$3,850.00	\$600.00	\$8,400.00	\$300.00	\$4,200.00	\$565.00	\$7,910.00	\$435.00	\$6,090.00
23	Traffic control system, complete	LS	1	\$10,000.00	\$10,000.00	\$15,000.00	\$15,000.00	\$45,600.00	\$45,600.00	\$50,000.00	\$50,000.00	\$150,000.00	\$150,000.00	\$65,150.00	\$65,150.00
24	Water Pollution Control, complete	LS	1	\$15,000.00	\$15,000.00	\$1,500.00	\$1,500.00	\$11,167.00	\$11,167.00	\$9,500.00	\$9,500.00	\$10,000.00	\$10,000.00	\$8,041.75	\$8,041.75
				\$395,962.00		\$446,797.50		\$459,988.40		\$538,102.70		\$798,143.00		\$560,757.90	