



Annual Debt Transparency Report Information as of Reporting Year End: 6/30/2025

Issuance Information

Issuer Name:	City of Sacramento
Issue Name:	Delta Shores CFD No. 2019-01 (Improvements) Improvement Area No. 1 Special Tax Bonds, Series 2024
Project Name:	Delta Shores
Actual Sale Date:	12/4/2024
Settlement Date:	12/19/2024
Original Principal Amount:	\$14,480,000.00
Net Original Issue Premium/Discount:	\$799,995.75
Proceeds Used to Acquire Local Obligations (Marks-Roos Only):	\$0.00
Total Reportable Proceeds:	\$15,279,995.75
Total cost of issuance from Report of Final Sale:	\$987,410.00

Issuance Authorization

Authorization (1):	
Authorization Name:	CFD Mailed Ballot Election - Change Proceedings
Original Authorized Amount:	\$17,000,000.00
Authorization Date:	1/25/2022
Amount Authorized - Beginning of the Reporting Period:	\$17,000,000.00
Amount Authorized - During the Reporting Period:	\$0.00
Total Debt Authorized:	\$17,000,000.00
Debt Issued During the Reporting Period:	\$14,480,000.00
Replenishment Reported During the Reporting Period:	\$0.00
Total Debt Authorized but Unissued:	\$2,520,000.00
Authorization Lapsed:	\$0.00
Total Authorization Remaining - End of Reporting Period:	\$2,520,000.00



Principal Outstanding

Principal Balance Upon Sale or at Beginning of the Reporting Period:	\$14,480,000.00
Accreted Interest – During Reporting Period:	\$0.00
Total Principal and Accreted Interest:	\$14,480,000.00
Principal Paid with Proceeds from Other Debt Issues – During the Reporting Period:	\$0.00
Principal Payments - During the Reporting Period (not reported as payments above):	\$0.00
Principal Outstanding – End of Reporting Period:	\$14,480,000.00

Refunding/Refinancing Issues

CDIAC #	Refunding/refinancing Amount	Redemption/Payment Date
No data available to display.		

Use of Proceeds

Report End Date	Begin Amount	Spent Amount	Remain Amount
6/30/2025	\$15,279,995.75	\$13,249,430.30	\$2,030,565.45

Proceeds Spent/Unspent (Fund Level)

Fund Category	Total Reportable Proceeds Available	Proceeds Spent Current Reporting Period	Proceeds Spent Prior Reporting Period(s)	Proceeds Unspent / Remaining
CAPITALIZED INTEREST	\$921,112.50	\$144,800.00	\$0.00	\$776,312.50
CONSTRUCTION FUND	\$12,117,220.30	\$12,117,220.30	\$0.00	\$0.00
COST OF ISSUANCE	\$987,410.00	\$987,410.00	\$0.00	\$0.00
RESERVE FUND	\$1,254,252.95	\$0.00	\$0.00	\$1,254,252.95
TOTAL:	\$15,279,995.75	\$13,249,430.30	\$0.00	\$2,030,565.45

Expenditures of Current Reporting Period

Fund Category	Purpose	Expenditure Amount
CAPITALIZED INTEREST	DEBT SERVICE	\$144,800.00
CONSTRUCTION FUND	PROJECT EXPENDITURE	\$12,117,220.30



ANNUAL DEBT TRANSPARENCY REPORT
 California Debt and Investment Advisory Commission, 915 Capitol Mall,
 Room 400, Sacramento, CA 95814 P.O. Box 942809, Sacramento, CA
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CDIAC #: 2024-1502
 Status: Submitted
 01/20/2026

COST OF ISSUANCE	CITY REIMB - CONSULTANTS FEES	\$40,000.00
COST OF ISSUANCE	CITY STAFF COSTS	\$348,222.34
COST OF ISSUANCE	CONSULTANTS FEES	\$193,365.95
COST OF ISSUANCE	DEVELOPER REIMB - CONSULTANTS FEES	\$184,393.53
COST OF ISSUANCE	TRF'D TO CONSTRUCTION FUND & EXPENDED	\$4,228.18
COST OF ISSUANCE	UNDERWRITER'S DISCOUNT	\$217,200.00
TOTAL:		\$13,249,430.30

Expenditure Summary

Fund Category	Purpose	Expenditure In Current Reporting Period	Expenditure In Prior Reporting Period(s)	Total Expenditure All Periods
CAPITALIZED INTEREST	DEBT SERVICE	\$144,800.00	\$0.00	\$144,800.00
CONSTRUCTION FUND	PROJECT EXPENDITURE	\$12,117,220.30	\$0.00	\$12,117,220.30
COST OF ISSUANCE	CITY REIMB - CONSULTANTS FEES	\$40,000.00	\$0.00	\$40,000.00
COST OF ISSUANCE	CITY STAFF COSTS	\$348,222.34	\$0.00	\$348,222.34
COST OF ISSUANCE	CONSULTANTS FEES	\$193,365.95	\$0.00	\$193,365.95
COST OF ISSUANCE	DEVELOPER REIMB - CONSULTANTS FEES	\$184,393.53	\$0.00	\$184,393.53
COST OF ISSUANCE	TRF'D TO CONSTRUCTION FUND & EXPENDED	\$4,228.18	\$0.00	\$4,228.18
COST OF ISSUANCE	UNDERWRITER'S DISCOUNT	\$217,200.00	\$0.00	\$217,200.00
TOTAL:		\$13,249,430.30	\$0.00	\$13,249,430.30

Refunded/Refinanced Issues

CDIAC #	Refunding/refinancing Amount	Redemption/Payment Date
No data available to display.		



Filing Contact

Filing Contact Name: Claudia Lara

Agency/Organization Name: City of Sacramento

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State: CA

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E-mail: CLara@cityofsacramento.org

Comments

THE ORIGINAL AUTHORIZATION BY THE CFD MAILED BALLOT ELECTION WAS IN THE AMOUNT OF \$8 MILLION ON 9/25/2019; CFD MAILED BALLOT ELECTION – CHANGE PROCEEDINGS REDUCED THE AUTHORIZATION AMOUNT FROM \$17 MILLION TO \$18 MILLION

Issuer ON 1/25/2022; CITY OF SACRAMENTO AUTHORIZED THE BOND ISSUANCE IN THE AMOUNT OF

Comments: \$12 MILLION ON 9/1/2024 WITH RESOLUTION NO. 2024-0338

ADTR Reportable

Principal Outstanding – End of Reporting Period: \$14,480,000.00

Proceeds Unspent – End of Reporting Period: \$2,030,565.45

ADTR Reportable Next Reporting Year: Yes