



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. 2 Special Tax Bonds, Series 2022
Project Name:	Delta Shores
Actual Sale Date:	6/14/2022
Settlement Date:	6/21/2022
Original Principal Amount:	\$10,230,000.00
Net Original Issue Premium/Discount:	-\$181,077.75
Proceeds Used to Acquire Local Obligations (Marks-Roos Only):	\$0.00
Total Reportable Proceeds:	\$10,048,922.25
Total cost of issuance from Report of Final Sale:	\$889,915.14

Issuance Authorization

Authorization (1):	
Authorization Name:	CFD Mailed Ballot Election - Change Proceedings
Original Authorized Amount:	\$18,000,000.00
Authorization Date:	1/25/2022
Amount Authorized - Beginning of the Reporting Period:	\$0.00
Amount Authorized - During the Reporting Period:	\$0.00
Total Debt Authorized:	\$0.00
Debt Issued During the Reporting Period:	\$0.00
Replenishment Reported During the Reporting Period:	\$0.00
Total Debt Authorized but Unissued:	\$0.00
Authorization Lapsed:	\$0.00
Total Authorization Remaining - End of Reporting Period:	\$0.00



Principal Outstanding

Principal Balance Upon Sale or at Beginning of the Reporting Period:	\$10,225,000.00
Accreted Interest – During Reporting Period:	\$0.00
Total Principal and Accreted Interest:	\$10,225,000.00
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):	\$10,000.00
Principal Outstanding – End of Reporting Period:	\$10,215,000.00

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
6/30/2022	\$10,048,922.25	\$622,161.49	\$9,426,760.76
6/30/2023	\$9,426,760.76	\$3,597,730.49	\$5,829,030.27
6/30/2024	\$5,829,030.27	\$4,727,270.81	\$1,101,759.46
6/30/2025	\$1,101,759.46	\$131,424.33	\$970,335.13

Proceeds Spent/Unspent (Fund Level)

Fund Category	Total Reportable Proceeds Available	Proceeds Spent Reporting Period	Current Proceeds Spent Reporting Period(s)	Proceeds Spent Prior Reporting Period(s)	Proceeds Unspent / Remaining
CAPITALIZED INTEREST	\$128,722.22	\$0.00	\$0.00	\$128,722.22	\$0.00
CONSTRUCTION FUND	\$3,004,995.94	\$0.00	\$0.00	\$3,004,995.94	\$0.00
COST OF ISSUANCE	\$889,915.14	\$0.00	\$0.00	\$889,915.14	\$0.00
ESCROW ACCOUNT	\$5,535,177.43	\$131,424.33	\$131,424.33	\$4,923,529.49	\$480,223.61
RESERVE FUND	\$490,111.52	\$0.00	\$0.00	\$0.00	\$490,111.52



ANNUAL DEBT TRANSPARENCY REPORT

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

CDIAC # : 2022-0614
 Status: Submitted
 01/16/2026

TOTAL:	\$10,048,922.25	\$131,424.33	\$8,947,162.79	\$970,335.13
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Expenditures of Current Reporting Period

Fund Category	Purpose	Expenditure Amount
ESCROW ACCOUNT	RESERVE FUND	\$131,424.33
TOTAL:		\$131,424.33

Expenditure Summary

Fund Category	Purpose	Expenditure In Current Reporting Period	Expenditure In Prior Reporting Period(s)	Total Expenditure All Periods
CAPITALIZED INTEREST	DEBT SERVICE	\$0.00	\$128,722.22	\$128,722.22
CONSTRUCTION FUND	PROJECT EXPENDITURE	\$0.00	\$3,004,995.94	\$3,004,995.94
CONSTRUCTION FUND	PROJECT EXPENDITURES	\$0.00	\$0.00	\$0.00
COST OF ISSUANCE	CITY STAFF COSTS	\$0.00	\$398,716.86	\$398,716.86
COST OF ISSUANCE	CONSULTANTS FEES	\$0.00	\$183,180.94	\$183,180.94
COST OF ISSUANCE	DEVELOPER REIMBURSEMENT - CONSULTANTS FEES	\$0.00	\$58,185.60	\$58,185.60
COST OF ISSUANCE	TRANSFERRED TO CONSTRUCTION FUND	\$0.00	\$0.00	\$0.00
COST OF ISSUANCE	TRF'D TO CONSTRUCTION FUND & EXPENDED	\$0.00	\$122,192.37	\$122,192.37
COST OF ISSUANCE	UNDERWRITER'S DISCOUNT	\$0.00	\$127,639.37	\$127,639.37
ESCROW ACCOUNT	CAPITALIZED INTEREST	\$0.00	\$478,871.18	\$478,871.18
ESCROW ACCOUNT	CONSTRUCTION FUND	\$0.00	\$4,444,658.31	\$4,444,658.31
ESCROW ACCOUNT	RESERVE FUND	\$131,424.33	\$0.00	\$131,424.33



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RESERVE FUND	RESERVE FUND	\$0.00	\$0.00	\$0.00
TOTAL:		\$131,424.33	\$8,947,162.79	\$9,078,587.12

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

Address: 915 I Street, HCH 3rd Floor

City: Sacramento

State: CA

Zip Code: 95814

Telephone: 916-8082267

Fax Number:

E-mail: CLara@cityofsacramento.org

Comments

THE ORIGINAL AUTHORIZATION BY THE CFD MAILED BALLOT ELECTION WAS IN THE AMOUNT OF \$18.8 MILLION ON 10/15/2019; CFD MAILED BALLOT ELECTION – CHANGE PROCEEDINGS REDUCED THE AUTHORIZATION AMOUNT FROM \$18.8 MILLION TO \$18 MILLION ON 1/25/2022; CITY OF SACRAMENTO AUTHORIZED THE BOND ISSUANCE IN THE AMOUNT OF \$12,000,000 ON 5/31/2022 RESOLUTION NO. 2022-0168

ADTR Reportable

Principal Outstanding – End of Reporting Period: \$10,215,000.00

Proceeds Unspent – End of Reporting Period: \$970,335.13

ADTR Reportable Next Reporting Year: Yes