

Honor, Integrity, Cooperation & Professionalism

MEMORANDUM

Date: 01/19/2022

To: Board Directors

Attn: Matt Furrer

President

From: Fire District Staff

Subject: Community Facilities District No. 2010-1 FY 2021/22 Annual Report

BOARD OF DIRECTOR'S BRIEFING PAPER

ISSUE:

Staff is asking for the Board of Directors to review and accept the Fiscal Year 2021/22 Annual Report on the Community Facilities District (CFD) Tax Levy for Zone 1 and Zone 2 as completed by Willdan Financial Services.

BACKGROUND:

This annual report is required as part of the Community Facilities District program.

DISCUSSION:

Willdan Financial Services has prepared this year's report. The report's purpose is to advise the District and its Board of Directors of what the CFD as accomplished in the year. The report includes the total levy of what has been submitted to the County of Fresno's Tax Assessors Office for the Property Tax Rolls, if there are any delinquent levies from prior years and explanations of the Rate and Method of Apportionment of the Special Tax for both Zone 1 and Zone 2. It also explains the method of apportionment between the two (2) types of taxes-Tax A (Facilities) and Tax B (Services) in both Zones.

ALTERNATIVES:

There are no alternatives. This report is mandatory.

<u>IMPACTS</u> (Consider potential consequences related to each of the following areas of concern for proposed alternatives):
☐ Operational – No known impacts
∠ Legal – The CFD is required to have this report completed annually.
☐ Labor – No known impacts
Sociopolitical - No known impacts
☐ Policy – No known impacts
☐ Health and safety - No known impacts
☐ Environmental - No known impacts
☐ Interagency - No known impacts
RECOMMENDATION:
Staff is recommending that the Board of Directors approves to accept the Community Facilities District No. 2010-1 FY 2021/22 Annual Report as prepared by Willdan Financial Services. Staff also asks that any Board of Director make a motion to accept the Annual Report of the Community Facilities District as presented.
APPROVED: 12/29/2021
Josh I. Chrisman, Administration Officer Date