

Honor, Integrity, Cooperation & Professionalism

MEMORANDUM

Date: 01/02/2019

To: Board Directors

Attn: Mike Del Puppo

President

From: Fire District Staff

Subject: Community Facilities District No. 2010-1 FY 2018/19 Annual Report

BOARD OF DIRECTOR'S BRIEFING PAPER

ISSUE:

Staff is asking for the Board of Directors to review and accept the Fiscal Year 2018/19 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 concern for proposed alternatives):	h of the following areas of
Fiscal – The report documents the monies received A and Tax B for both Zones.	by the District for Tax
☐ Operational – N/A	
∠ Legal – The CFD is required to have this report contains the contains th	npleted annually.
☐ Labor –	
Sociopolitical -	
☐ Policy –	
☐ Health and safety -	
Environmental -	
☐ Interagency -	
RECOMMENDATION: Staff is recommending that the Board of Directors approves Facilities District No. 2010-1 FY 2018/19 Annual Report as	prepared by Willdan
Financial Services. Staff also asks that any Board of Direct accept the Annual Report of the Community Facilities Distri	
APPROVED:	61/22/2019
Josh I. Chrisman, Assistant Chief	Date