




**EAST BAY REGIONAL PARK DISTRICT  
BOARD OF DIRECTORS MEETING  
AGENDA STAFF REPORT**

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**DATE** November 19, 2024  
**TITLE** Acceptance of Community Facilities District (CFD) Special Tax Accountability Reports for Fiscal Year 2024-2025  
**DIVISION** Finance and Management Services  
**FROM** Deborah Spaulding, Assistant General Manager/CFO of Finance and Management Services  
**APPROVED** Sabrina Landreth, General Manager 

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**RECOMMENDATION**

The General Manager recommends that the Board of Directors approve the annual reports on the East Bay Regional Park District's Community Facilities Districts (CFD) Nos. C-1, C-2 and A/C-3 for Fiscal Year 2024-25.

**BACKGROUND**

Senate Bill 165, the Local Agency Special Tax and Bond Accountability Act (Act), was enacted by the State on September 19, 2000. The Act requires that any local special tax subject to voter approval prepare an annual report containing specified information concerning the use of the proceeds. This report intends to comply with the following sections of California Government Code: "The chief fiscal officer of the levying/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: (a) The amount of funds collected and expended. (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and/or Section 53410."

**ANALYSIS**

The requirements of the Local Agency Special Tax and Bond Accountability Act apply to all three of the East Bay Regional Park District's (Park District) CFDs: No. C-1 Las Trampas-Podva, No. C-2 Las Trampas-Faria and A/C-3.

CFD #	Description	6/30/2023 Balance	2023/2024 Tax Collected	2023/2024 Total Expended	6/30/2024 Balance
C-1	Las Trampas - Podva	28,578	7,968	3,500	33,046
C-2	Last Trampas - Faria	230,430	95,769	34,770	291,429
A/C 1	Measure FF	1,041,090	3,477,559	3,126,768	1,391,881

**FISCAL IMPACT**

Approval of this report has no fiscal impact to the Park District. The annual administrative costs to manage these CFDs is \$15,500. These funds are already appropriated in the Park District's budget.

**ATTACHMENTS**

Annual SBI65 Special Tax Accountability Reports C-1

Annual SBI65 Special Tax Accountability Reports C-2

Annual SBI65 Special Tax Accountability Reports A/C-3



**EAST BAY REGIONAL PARK DISTRICT  
RESOLUTION NO. 2024 – 11 -  
NOVEMBER 19, 2024**

**ACCEPTANCE OF COMMUNITY FACILITIES DISTRICT (CFD) SPECIAL TAX  
ACCOUNTABILITY REPORTS FOR FISCAL YEAR 2024-2025**

**WHEREAS**, the Board of Directors of the East Bay Regional Park District (Park District) established Communities Facilities District No. C-1 (Las Trampas) via Resolution 2015-07-194 on July 7, 2015; and

**WHEREAS**, the Board of Directors established Community Facilities District No. C-(Las Trampas) via Resolution 2016-06-167 on June 21, 2016; and

**WHEREAS**, the Board of Directors established Community Facilities District No. A/C3 via Resolution 2018-06-129 on June 5, 2018; and

**WHEREAS**, the Community Facilities District No. C-1, C-2 and AC-3 were formed to provide funding for all or a portion of the direct and incidental costs of the maintenance, improvement, and servicing of parklands, trails, open space, and related parkland access improvement; and

**WHEREAS**, Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act which requires that any local special tax/local bond measure subject to voter approval file an annual report with its governing body containing the amount of funds collected and expended at least once a year.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of the East Bay Regional Park District hereby accepts the Annual Special Tax Accountability Report for Fiscal Year 2024-25 as presented to the Board on November 19, 2024; and

**BE IT FURTHER RESOLVED**, that the General Manager is hereby authorized and directed, on behalf of the Park District and in its name, to execute and deliver such documents and to do such acts as may be deemed necessary or appropriate to accomplish the intentions of this resolution.

Moved by Director \_\_\_\_\_, and seconded by Director \_\_\_\_\_, and  
adopted November 19, 2024, by the following vote:

FOR:

AGAINST:

ABSTAIN:

ABSENT: