

AGENDA
REGULAR MEETING
BOARD OF DIRECTORS

EAST BAY REGIONAL PARK DISTRICT

Tuesday, November 15, 2022

D. BUSINESS BEFORE THE BOARD

I. CONSENT CALENDAR

- o. Acceptance of Community Facilities District (CFD) Special Tax Accountability Reports for Fiscal Year 2022-23 (Spaulding/Auker)

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 2022-23.

REVENUE/COST

The firm NBS provides administrative services for the Park District's CFDs. This includes calculation of the tax rate / method of apportionment, completion of an annual report, and responding to ongoing queries about the special taxes. The annual administrative costs to manage these CFDs is \$15,500. These funds are already appropriated in the Park District's budget.

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."

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

CFD Title	Description	2021/2022 Tax Collected	6/30/2022 Balance	2021/2022 Total Expended
C-1 Las Trampas	Podva	\$7,256	\$25,067	\$0
C-2 Las Trampas	Faria	\$150,752	\$147,087	\$3,665
A/C-3	Measure FF	\$3,977,598	643,249	\$3,318,003

ALTERNATIVES

None are recommended.

ATTACHMENTS

Annual SBI65 Special Tax Accountability Reports C-1, C-2, and AC-3

EAST BAY REGIONAL PARK DISTRICT

RESOLUTION NO.: 2022 – 11 -

November 15, 2022

ACCEPTANCE OF COMMUNITY FACILITIES DISTRICT (CFD) SPECIAL
TAXACCOUNTABILITY REPORTS
FOR FISCAL YEAR 2022-23

WHEREAS, the Board of Directors 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 Communities Facilities District No. C-2 (Las Trampas) via Resolution 2016-06-167 on June 21, 2016; and

WHEREAS, the Board of Directors established Communities Facilities District No. A/C-3 via Resolution 2018-06-129 on June 5, 2018; and

WHEREAS, 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 2022-2023; and

BE IT FURTHER RESOLVED, that the General Manager and Chief Financial Officer are hereby authorized and directed, on behalf of the 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 _____, seconded by Director _____ and
approved on this 15th day of November 2022, by the following vote:

FOR:

AGAINST:

ABSENT:

ABSTAIN: