

# City of Sacramento

## Legislation Text

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**File #:** 2018-01560, **Version:** 1

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**Title:**

**Fiscal Year 2018/19 Community Facilities District (CFD) Tax Administration Report**

File ID: 2018-01560

**Location:** Citywide

**Recommendation:**

Pass a Motion to receive and file the *Fiscal Year 2018/19 CFD Tax Administration Report*.

**Contact:** Eric Frederick, Program Specialist, (916) 808-5129; Sheri Smith, Special Districts Manager, (916) 808-7204, Department of Finance

**Presenter:** None.

**Attachments:**

1-Description/Analysis

2-Exhibit A - Fiscal Year 2018/19 CFD Tax Administration Report

**Description/Analysis**

**Issue Detail:** The City is the administrator of CFDs located throughout the City which provide for public services, operations, and/or the maintenance of public facilities. The attached *Fiscal Year 2018/19 CFD Tax Administration Report* (Annual Report) presents financial information for all CFDs for fiscal year (FY) 2018/19, as well as certain annual reporting requirements required under California Government Code Section 50075.3 (SB 165 Reporting Requirements) for the previous FY2017/18.

**Policy Considerations:** Filing the Annual Report will satisfy the SB 165 reporting requirements for special taxes levied and collected for FY2017/18.

**Economic Impacts:** Not applicable.

**Environmental Considerations:**

**California Environmental Quality Act (CEQA):** Under CEQA Guidelines, the administration of community facilities districts does not constitute a project and is therefore exempt from review (14 Cal. Code Regs. §15378(b)(2)).

**Sustainability:** Not applicable.

**Commission/Committee Action:** None.

**Rationale for Recommendation:** The SB 165 reporting requirements stipulate that at least once a year, a report is to be filed with the City Council setting forth the following information:

- a. The amount of special taxes that have been collected and expended.
- b. The status of any project required or authorized to be funded by the special taxes.

This information is included in the attached Annual Report for all CFDs administered by the City that levied a special tax in FY2017/18.

**Financial Considerations:** There are no financial impacts to any City funds.

**Local Business Enterprise (LBE):** Not applicable.