Burney Fire Protection District

Community Facilities District No. 2006-1

Fiscal Year 2025/26
Annual District Administration Report

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ANNUAL DISTRICT ADMINISTRATION REPORT
FISCAL YEAR 2025/26

BURNEY FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2006-1

Prepared for

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INTRODUCTION

The information provided in this report is derived primarily from documents developed at the time the District was formed and from data provided by the Agency or accessed through the Agency. The information sources include the Rate and Method of Apportionment, annual budget, debt service schedule(s), and special tax/assessment delinquency data. The development status, prepayments and historical information were accessed through the Agency and/or the developer and are maintained by Willdan Financial Services.

The Mello-Roos Community Facilities Act ("Act") of 1982 came about as a response to the lack of adequate financing for public capital facilities and services in the post-Proposition 13 era. State Legislators Mello and Roos sponsored this Bill, which was enacted into law by the California Legislature and is now Sections 53311 through 53368 of the California Government Code. The Act authorizes a local governmental agency, such as a school district or city, to form a Community Facilities District ("CFD") or ("District") within a defined set of boundaries for the purposes of providing public facilities and services. A CFD is formed for financing purposes only and is governed by the agency that formed it

A. FORMATION

On November 29, 2006, the Agency formed the District by the adoption of Resolution No. BFPD 2006-15 The qualified electors within the District approved the levy of the special tax in accordance with the rate and method of special tax.

B. BOUNDARIES AND DEVELOPMENT SUMMARY

The original boundaries of CFD No. 2006-1 are composed of two noncontiguous areas, of which one is located adjacent to and south of Tamarack Avenue and southeast of US Hwy 299, and the other is located adjacent to and northwest of US Hwy 299 and east of Black Ranch Road within the City of Burney. The aggregate area in the District is approximately 136.34 acres, consisting of 29 parcels on which 25 are subject to the special tax. Currently, there have been three (3) Annexations into the District which are located within the Burney Fire Protection District's boundaries.

C. BONDS

There are currently no bonds issued for this District.

D. FINANCED FACILITIES

The types of public facilities financed by the District include fire suppression services, emergency medical services, and fire prevention activities and other services including but not limited to (i) the costs of contracting services, (ii)

equipment, vehicles, ambulances and paramedics, fire apparatus, supplies, (iii) the salaries and benefits of District staff that directly provide fire suppression services, emergency medical services, fire prevention activities and other services as defined herein, respectively, and (iv) District overhead costs associated with providing such services within CFD No. 2006-1. On each July 1 following the Base Year, the increases attributed to salaries and benefits shall be calculated and limited to the increase based on the Annual Escalation Factor. The Special Tax will finance Services that are in addition to those provided in or required for the territory within CFD No. 2006-1 and will not be replacing Services already available. The Special Tax provides only partial funding for fire suppression services, emergency medical services, and fire prevention activities operation and maintenance

I. LEVY SUMMARY OVERVIEW

A. FISCAL YEAR 2025/26 LEVY AMOUNTS

The following table summarizes the amounts levied (including handbilled/direct billed charges) for Fiscal Year 2025/26 for the District.

Parcel Count	Charge Amount
25	$17,570.34

B. FISCAL YEAR 2025/26 HANDBILL AMOUNTS

The following table summarizes the amounts billed directly to the property owner rather than placed on the Secured Property Tax Roll, due to the tax exempt status in Fiscal Year 2025/26 for the District.

Parcel Count	Charge Amount
0	$0.00

II. FINANCIAL OBLIGATIONS

A. FISCAL YEAR 2025/26 LEVY COMPONENTS

The following table summarizes the financial obligations of the District.

Uses of Funds	Amount
Fire Services	$8,548.13
Administrative Costs	9,022.21
Adjustments Applied to the Levy – Addition/(Credit)	(0.00)
Total Charge Amount Levied	**$17,570.34**

B. PREPAYMENT SUMMARY

For Fiscal Year 2024/25, there were no parcels that prepaid their special tax obligations.

APN	Prepayment Total [(1)]
N/A	$0.00
Prepayment Total	**$0.00**

[(1)] Total prepayment amount including but not limited to, reserve credit, redemption amount and premium, investment earnings and administrative fees.

C. HISTORICAL BOND CALL SUMMARY

The following table summarizes historical bond calls performed to date.

Date of Call	Amount	Source of Funds
N/A	$0.00	N/A
Total Bond Call to Date	**$0.00**	

III. DELINQUENCY AND FORECLOSURE STATUS

A. DELINQUENCY SUMMARY

The following table summarizes delinquencies for the most recent fiscal year and the cumulative for all years with delinquencies as of May 21, 2025.

Summary for Most Recent Fiscal Year		Cumulative Summary for All Years with Delinquencies	
$1,137.60	6.67%	$1,685.76	8.12%

FOR A MORE COMPREHENSIVE SUMMARY, PLEASE SEE EXHIBIT C OF THIS REPORT.

B. FORECLOSURE COVENANT

The District is not bonded; therefore, there is no foreclosure covenant for the District.

C. DELINQUENCY MONITORING ACTIONS

Willdan Financial Services has not performed any Delinquency Monitoring Actions during Fiscal Year 2024/25.

Action(s)	Date Performed	Number of Parcels
N/A	N/A	N/A

IV. SPECIAL TAX LEVY AND METHOD OF APPORTIONMENT

The methodology employed to calculate and apportion the special tax is in accordance with the document entitled Rate and Method of Apportionment ("RMA"). The RMA is hereby referenced and summarized but not included in this report; however, the official document can be requested and provided by the Agency special tax administrator Willdan Financial Services.

A. RATE AND METHOD OF APPORTIONMENT

Pursuant to Section D of the Rate of Method of Apportionment, commencing with Fiscal Year 2006/2007, and for each subsequent Fiscal Year, the CFD Administrator shall calculate the Special Tax Requirement based on the definitions in Section A and levy the Special Tax as follows until the amount of the Special Tax levied equals the Special Tax Requirement. First, the Special Tax shall be levied each Fiscal Year on each Assessor's Parcel of Developed Property Proportionately between Developed Single-Family Residential Property, Developed Multi-Family Residential Property, and Developed Non-Residential Property, up to 100% of the applicable Maximum Special Tax. Second, if the Special Tax Requirement has not been satisfied by the first step, then the Special Tax shall be levied each Fiscal Year on each Assessor's Parcel of Entitled Property Proportionately between Entitled Planned Single-Family Lot Residential Property and Entitled Planned Multi-Family Units Residential Property up to 100% of the applicable Maximum Special Tax for Entitled Property.

Developed Property means all Taxable Property, exclusive of Property Owner Association Property, Non-Residential Property, or Public Property, for which a building permit was issued prior to May 1st preceding the Fiscal Year in which the Special Tax is being levied.

Entitled Property means an Assessor's Parcel and/or Lot in the CFD, which has a Final Map recorded prior to January 1st preceding the Fiscal Year in which the Special Tax is being levied, but for which no building permit has been issued prior to the May 1st preceding the Fiscal Year in which the Special Tax is being levied. The term "Entitled Property" shall apply only to Assessors' Parcels and/or Lots, which have been subdivided for the purpose of residential development, excluding any Assessor's Parcel that is designated as a remainder parcel determined by final documents and/or maps available to the CFD Administrator.

(FOR DETAILED INFORMATION OF THE SPECIAL TAX REQUIREMENT, PLEASE REFER TO SECTION (II) FINANCIAL OBLIGATIONS ABOVE).

B. SPECIAL TAX SPREAD

The following table summarizes the number of parcels in each land use classification according to category as well as the Applied Special Tax Rate for each classification.

Land Use Classification	Category	No. of Parcels	2025/26 Applied Special Tax Rate per lot/unit/acre	2025/26 Dollars Levied
Residential	Single-Family	1	$585.92	$585.92
	Multi-Family	1	$469.50	13,615.38
Non-Residential		0	$0.00	0.00
Entitled	Planned Single-Family	23	$146.48	3,369.04
	Planned Multi-Family	0	$0.00	0.00
Total		**25**		**$17,570.34**

C. MAXIMUM ASSIGNED AND APPLIED SPECIAL TAX RATES

The following table summarizes the percent of the Applied Special Tax to the Maximum Assigned Special Tax rate.

Land Use Classification	Category	2025/26 Maximum Assigned Special Tax (1)	2025/26 Applied Special Tax Rate	Percentage of Maximum
Residential	Single-Family	$585.93	$585.92	100.00%
	Multi-Family	$469.50	$469.50	100.00%
Non-Residential		$11,697.97	$0.00	0.00%
Entitled	Planned Single-Family	$146.48	$146.48	100.00%
	Planned Multi-Family	$118.31	$0.00	0.00%

(1) Based on the Rate and Method of Apportionment, the maximum assigned special tax rates have been escalated by the greater of the annual percentage change of the All-Urban Consumers Price Index (CPI) or three percent (3.00%) over the prior fiscal year.

D. APPLIED SPECIAL TAX PROGRESSION

The following table summarizes the percent change of Fiscal Year 2025/26 Applied Special Tax Rate as compared to Fiscal Year 2024/25 Applied Special Tax Rate.

Land Use Classification	Category	2025/26 Applied Special Tax Rate	2024/25 Applied Special Tax Rate	Percent Change from 2024/25
Residential	Single-Family	$585.92	$568.86	3.00%
	Multi-Family	$469.50	$455.82	3.00%
Non-Residential		$0.00	$0.00	0.00%
Entitled	Planned Single-Family	$146.48	$142.20	3.00%
	Planned Multi-Family	$0.00	$0.00	0.00%

EXHIBIT A

BURNEY FIRE PROTECTION DISTRICT

COMMUNITY FACILITIES DISTRICT NO. 2006-1

Fiscal Year 2025/26 Charge Detail Report

Burney Fire Protection District
Community Facilities District No. 2006-1
Charge Detail Report (Sorted by Assessor's Parcel Number)

Assessor's Parcel Number	Situs Address	Assessed Land	Assessed Structure	Total Assessed	Max Tax	2025/26 Total Charge
028-100-020-000	20548 MACKINAC ST #UNT 1-4	$486,033	$6,783,000	$7,269,033	$13,615.39	$13,615.38
030-400-001-000	STADIUM WAY	32,363	0	32,363	146.48	146.48
030-400-002-000	NO SITUS AVAILABLE	35,511	0	35,511	146.48	146.48
030-400-003-000	NO SITUS AVAILABLE	35,511	0	35,511	146.48	146.48
030-400-004-000	NO SITUS AVAILABLE	35,511	0	35,511	146.48	146.48
030-400-005-000	NO SITUS AVAILABLE	35,511	0	35,511	146.48	146.48
030-400-006-000	NO SITUS AVAILABLE	35,000	0	35,000	146.48	146.48
030-400-007-000	NO SITUS AVAILABLE	35,000	0	35,000	146.48	146.48
030-400-008-000	NO SITUS AVAILABLE	34,474	0	34,474	146.48	146.48
030-400-009-000	NO SITUS AVAILABLE	35,000	0	35,000	146.48	146.48
030-400-010-000	NO SITUS AVAILABLE	35,511	0	35,511	146.48	146.48
030-400-011-000	NO SITUS AVAILABLE	35,511	0	35,511	146.48	146.48
030-400-012-000	NO SITUS AVAILABLE	35,511	0	35,511	146.48	146.48
030-400-013-000	38300 PRESIDENTS WAY	103,012	90,349	193,361	585.93	585.92
030-400-016-000	NO SITUS AVAILABLE	35,511	0	35,511	146.48	146.48
030-400-017-000	NO SITUS AVAILABLE	35,511	0	35,511	146.48	146.48
030-400-018-000	NO SITUS AVAILABLE	35,511	0	35,511	146.48	146.48
030-400-019-000	NO SITUS AVAILABLE	35,511	0	35,511	146.48	146.48
030-400-020-000	NO SITUS AVAILABLE	35,000	0	35,000	146.48	146.48
030-400-021-000	NO SITUS AVAILABLE	35,511	0	35,511	146.48	146.48
030-400-022-000	NO SITUS AVAILABLE	35,511	0	35,511	146.48	146.48
030-400-023-000	NO SITUS AVAILABLE	35,511	0	35,511	146.48	146.48
030-400-024-000	NO SITUS AVAILABLE	17,850	0	17,850	146.48	146.48
030-400-032-000	NO SITUS AVAILABLE	40,617	0	40,617	146.48	146.48
030-400-034-000	NO SITUS AVAILABLE	40,779	0	40,779	146.48	146.48
Total:		**$1,392,282**	**$6,873,349**	**$8,265,631**	**$17,570.43**	**$17,570.34**
Parcel Count:						**25**

EXHIBIT B

BURNEY FIRE PROTECTION DISTRICT

COMMUNITY FACILITIES DISTRICT NO. 2006-1

Boundary Diagram

PROPOSED BOUNDARIES OF
BURNEY FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2006-1

COUNTY OF SHASTA
STATE OF CALIFORNIA

FILED IN THE OFFICE OF THE BOARD SECRETARY OF THE BURNEY FIRE PROTECTION DISTRICT, THIS _____ DAY OF _____ 2006.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF BURNEY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2006-1, BURNEY FIRE PROTECTION DISTRICT, COUNTY OF SHASTA, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF DIRECTORS OF THE BURNEY FIRE PROTECTION DISTRICT AT A REGULAR MEETING THEREOF, HELD ON THE _____ DAY OF _____, 2006, BY ITS RESOLUTION NO. _____.

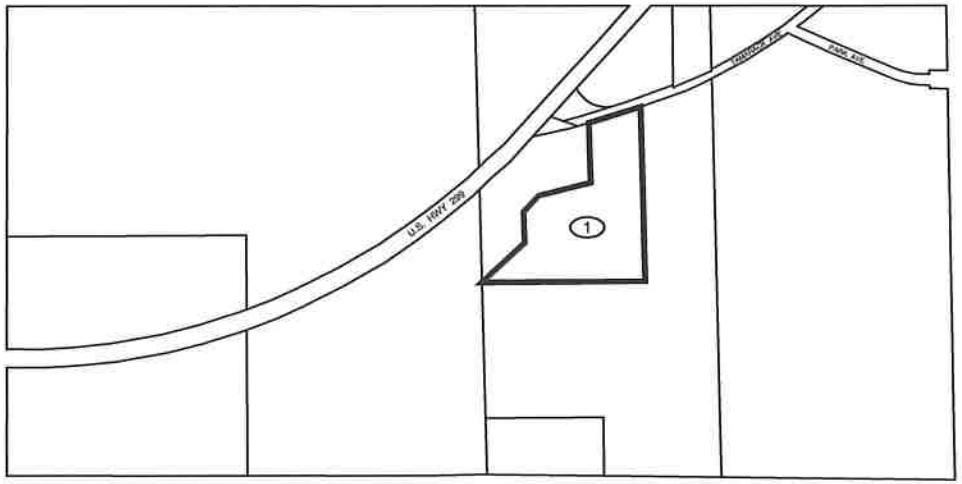
_____
BOARD SECRETARY
BURNEY FIRE PROTECTION DISTRICT

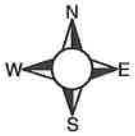
FILED THIS _____ DAY OF _____, 2006, AT THE HOUR OF _____ O'CLOCK __.M. IN THE BOOK _____ PAGE _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF SHASTA, STATE OF CALIFORNIA.

_____
COUNTY RECORDER
COUNTY OF SHASTA
STATE OF CALIFORNIA

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS MAP SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE SHASTA COUNTY ASSESSORS MAPS FOR THOSE PARCELS LISTED.

THE SHASTA COUNTY ASSESSORS MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.





LEGEND

CFD BOUNDARY

(1) MAP REFERENCE NO.

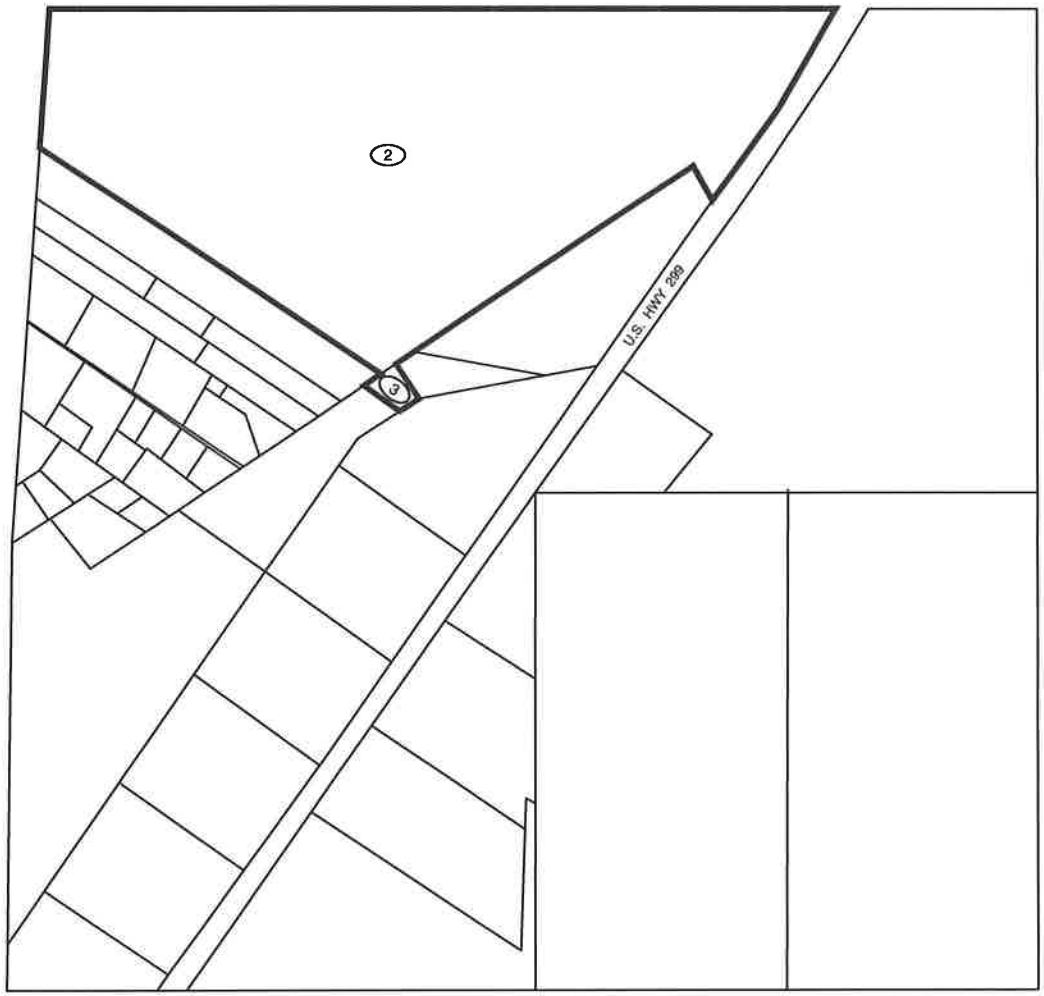
MAP REF. NO.	ASSESSOR PARCEL NO.
1	028-410-015

MuniFinancial

PROPOSED BOUNDARIES OF
BURNEY FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2006-1

COUNTY OF SHASTA
STATE OF CALIFORNIA

MAP REF. NO.	ASSESSOR PARCEL NO.
2	030-110-035
3	030-340-052



LEGEND

CFD BOUNDARY

(2) MAP REFERENCE NO.

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EXHIBIT C

BURNEY FIRE PROTECTION DISTRICT

COMMUNITY FACILITIES DISTRICT NO. 2006-1

Delinquency Summary

DELINQUENCY SUMMARY BY DISTRICT

Burney Fire Protection District

Community Facilities District No. 2006-1

DUE DATE	DOLLARS LEVIED	DOLLARS DELINQUENT	% DOLLARS DELINQUENT	PARCELS LEVIED	PARCELS DELINQUENT	DATA DATE
2023/24-1	$1,850.06	$0.00	0.00%	24	0	05/21/2025
2023/24-2	$1,850.06	$548.16	29.63%	24	8	05/21/2025
2024/25-1	$8,529.14	$568.80	6.67%	25	8	05/21/2025
2024/25-2	$8,529.14	$568.80	6.67%	25	8	05/21/2025
TOTAL	**$20,758.40**	**$1,685.76**	**8.12%**			