



Legislation Details (With Text)

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Title: Department of Transportation recommending the Board receive and file the Annual Report of Special Taxes for County Service Areas 3 and 9 Zones of Benefit for Fiscal Year 2020-21, pursuant to Section 50075.3 of the California Government Code.

FUNDING: County Service Areas 3 and 9 Zones of Benefit Special Taxes.

Sponsors:

Indexes:

Code sections:

Attachments: 1. A_FY 20-21 Annual Report to BOS, 2. B - Summary by Org Code FY 20-21

Date	Ver.	Action By	Action	Result
2/1/2022	1	Board of Supervisors	Approved	Pass

Department of Transportation recommending the Board receive and file the Annual Report of Special Taxes for County Service Areas 3 and 9 Zones of Benefit for Fiscal Year 2020-21, pursuant to Section 50075.3 of the California Government Code.

FUNDING: County Service Areas 3 and 9 Zones of Benefit Special Taxes.

DISCUSSION / BACKGROUND

Chapter 2.5 of the California Government Code, also known as "County Service Area Law," contains the regulations for establishing and governing County Service Areas. Government Code Section 25215.2 authorizes the Board to levy special taxes uniformly to all taxpayers on real property within the County Service Areas. Special taxes have been approved by the electorate for one (1) Zone of Benefit in County Service Area 3, and forty-three (43) Zones of Benefit in County Service Area 9 in Fiscal Year (FY) 2020-21.

Government Code Section 50075.1 requires each special tax measure subject to voter approval on or after January 1, 2001 to include four accountability measures. The accountability measures are:

- 1) A statement indicating the specific purpose of the special tax;
- 2) A requirement that the proceeds be applied only to the specific purposes identified;
- 3) The creation of an account into which the proceeds shall be deposited; and
- 4) An annual report pursuant to Section 50075.3.

As specified in Government Code Section 50075.3, the Chief Fiscal Officer of the levying local agency shall file Annual Report of Special Taxes (Annual Report) with its governing body no later than January 1st following the end of each FY. The Annual Report must contain the amount of funds collected and expended, and the status of any project required or authorized to be funded as identified in Subdivision (a) of section 50075.1 of the Government Code.

Due to the transfer of the Zone of Benefit Program to the Maintenance Division and staffing changes, the Department of Transportation filing of the report was delayed beyond the final Board Agenda in December, 2021. There are no penalties or sanctions for filing the report after January 1, as long as the report is filed.

In order to comply with the requirements of Government Code Section 50075.1(d) and 50075.3, a summary of all zones funded through the levy of special taxes for FY 2020-21, and individual pages containing details for each zone are included herein as attachments A and B.

Each detailed zone page includes: the Zone of Benefit purpose, name, and number; the Org Code and Subfund established by the Auditor/Controller for the account into which the zone proceeds were deposited under the enterprise resource program, FENIX; the total funds collected and expended during the FY; and, the project status as of June 30, 2021.

In addition to the required information, each detailed page includes the Total Equity in Pooled Cash in each zone account as of June 30, 2021, and the fund balance designations showing savings for planned future maintenance and future infrastructure replacement. These amounts are recommended either through an Engineer's Report submitted at formation of the zone or by the advisory committee where one has been appointed.

ALTERNATIVES

N/A

PRIOR BOARD ACTION

N/A

OTHER DEPARTMENT / AGENCY INVOLVEMENT

The Annual Report for FY 2020-21 is being submitted jointly by the Department of Transportation in recognition of the roles required of each department in the administration and delivery of services associated with the County Service Area Zones of Benefit programs. County staff performed the administrative functions for all of the County Service Area Zones of Benefit included in the Annual Report, while Department of Transportation staff has provided drainage facility maintenance in all of the drainage zones, and road maintenance services in those zones where the streets and roads are included in the County's Maintained Mileage inventory.

CAO RECOMMENDATION / COMMENTS

Approve as recommended.

FINANCIAL IMPACT

There is no fiscal impact associated with the receipt and filing of this report.

CLERK OF THE BOARD FOLLOW UP ACTIONS

- 1) The Clerk of the Board will receive and file the Annual Report following approval by the Board.
- 2) The Clerk of the Board will provide an attested copy of the Annual Report to the Department of Transportation, Maintenance, attention Brittany Simon.

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

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