



Legislation Details (With Text)

File #: 16-1138 **Version:** 1
Type: Agenda Item **Status:** Approved
File created: 11/1/2016 **In control:** Board of Supervisors
On agenda: 12/6/2016 **Final action:** 12/6/2016
Title: Community Development Agency, Administration and Finance Division, 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 2015/16.

FUNDING: Zone of Benefit Special Taxes.

Sponsors:

Indexes:

Code sections:

Attachments: 1. A - Listing by Index Code Special Taxes FY1516 12-06-16, 2. B - FY1516 Annual Report to BOS 12-06-16

Date	Ver.	Action By	Action	Result
12/6/2016	1	Board of Supervisors	Approved	Pass

Community Development Agency, Administration and Finance Division, 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 2015/16.

FUNDING: Zone of Benefit Special Taxes.

DEPARTMENT RECOMMENDATION

Community Development Agency, Administration and Finance Division, 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 2015/2016 (FY 2015/16).

DISCUSSION / BACKGROUND

Chapter 2.5 (formerly Chapter 2.2) 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 (formerly 25210.06a) authorizes the Board to levy special taxes uniformly to all taxpayers on real property within the County Service Area. Special taxes have been approved by the electorate for one Zone of Benefit in County Service Area 3 and for forty-two Zones of Benefit in County Service Area 9.

Government Code Section 50075.1 requires each special tax measure subject to voter approval on or after January 1, 2001, include four "accountability measures." The accountability measures are: A) a statement indicating the specific purpose of the special tax; B) a requirement that the proceeds be applied only to the specific purposes identified; C) the creation of an account into which the proceeds shall be deposited; and D) 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 a report with its governing body no later than January 1 following the end of each fiscal year. The report must contain: A) the amount of funds collected and expended; and B) the status of any project required or authorized to be funded as identified in Subdivision (a) of Section 50075.1 of the Government Code.

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 2015/16, and individual pages by Zone, containing details about each Zone listed on the summary are included herein as attachments. Each detailed page includes: the Zone of Benefit name and number, fund number, index code and user code established by the County Auditor-Controller for the account into which the Zone proceeds are deposited; the total funds collected during the fiscal year; the total funds expended during the fiscal year; and the project status as of June 30, 2016.

In addition to the required information, each detailed page includes the Total Equity in Pooled Cash in the Zone account as of June 30, 2016, and the fund balance designation balances showing savings for planned future road maintenance and future infrastructure replacement, as recommended either through an engineer's report submitted at formation of the Zone, or by the Zone advisory committee where one has been appointed.

ALTERNATIVES

N/A

OTHER DEPARTMENT / AGENCY INVOLVEMENT

N/A

CAO RECOMMENDATION

Approve the Department's recommendation.

FINANCIAL IMPACT

There is no fiscal impact or Change to Net County Cost 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 report following approval by the Board.
- 2) The Clerk of the Board will provide an attested copy of the report to the Community Development Agency, Administration & Finance Division, following approval by the Board.

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

Kate Sampson, Assistant Director
Administration and Finance Division