



Legislation Details (With Text)

File #: 17-1260 **Version:** 1
Type: Agenda Item **Status:** Approved
File created: 11/13/2017 **In control:** Board of Supervisors
On agenda: 12/19/2017 **Final action:** 12/19/2017
Title: Community Development Services, 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 2016/17.

FUNDING: Zones of Benefit Special Taxes.

Sponsors:

Indexes:

Code sections:

Attachments: 1. A - Summary Listing by Index Code FY16/17 12-19-17, 2. B - Annual Report of Special Taxes FY16/17 12-19-17

Date	Ver.	Action By	Action	Result
12/19/2017	1	Board of Supervisors	Approved	Pass

Community Development Services, 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 2016/17.

FUNDING: Zones of Benefit Special Taxes.

DEPARTMENT RECOMMENDATION

Community Development Services, 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 2016/2017 (FY16/17) (Annual Report).

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 1 Zone of Benefit in County Service Area 3 and 42 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: 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 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 FY16/17, 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 fund number, the index code and user code established by the 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, 2017.

In addition to the required information, each detailed page includes the Total Equity in Pooled Cash in each Zone account as of June 30, 2017, 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 advisory committee where one has been appointed.

ALTERNATIVES

N/A

OTHER DEPARTMENT / AGENCY INVOLVEMENT

N/A

CAO RECOMMENDATION

It is recommended that the Board approve this item.

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) Clerk of the Board will receive and file the Annual Report following approval by the Board.
- 2) Clerk of the Board will provide an attested copy of the Annual Report to the CDS Administration and Finance Division.

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

Creighton Avila, Deputy Chief Administrative Officer

Ruth Young, Chief Fiscal Officer

Community Development Services, Administration and Finance Division