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County of El Dorado

Legislation Details (With Text)

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File created:	11/9/2020	**In control:**	Board of Supervisors
On agenda:	12/15/2020	**Final action:**	12/15/2020
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 (FY) 2019-20, 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 19-20 Annual Report, 2. B - Summary by Org Code FY 1920		

Date	Ver.	Action By	Action	Result
12/15/2020	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 (FY) 2019-20, 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 FY 2019-20.

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 fiscal year. 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.

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 2019/2020, 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, 2020.

In addition to the required information, each detailed page includes the Total Equity in Pooled Cash in each zone account as of June 30, 2020, 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 2019-20 is being submitted jointly by the Administration and Finance Division and 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. Both Administration and Finance and Department of Transportation 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. The Chief Fiscal Officer of the Administration and Finance Division serves as the Chief Fiscal Officer for the Department of Transportation.

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, Fairlane Engineering, attention Shanann Findley.

STRATEGIC PLAN COMPONENT
Good Governance

CONTACT
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