



Legislation Text

File #: 24-0183, **Version:** 1

Department of Transportation recommending the Board approve and authorize the Chair to sign a budget transfer for Rolling Ranch Zone of Benefit 98140 to increase the special tax revenue amount in the current fiscal year as a result of a successful special election with a respective increase to the Zone's Road Maintenance and Construction budget expense category. (4/5 vote required)

FUNDING: Zone of Benefit Special Taxes. (100%)

DISCUSSION / BACKGROUND

On February 17, 1987, the Board of Supervisors formed the Rolling Ranch Road Zone of Benefit 98140 (Zone) within County Service Area 9 by Resolution 34-87 for the purpose of providing road improvement and maintenance services.

The Policy and Procedure Guidelines for Creation and Administration of Zones of Benefit within a County Service Area (Guidelines), amended version adopted June 2, 1987, provided for zone advisory committees to make recommendations regarding the level of the annual assessments to be placed on the tax roll. Assessments were set annually by resolution of the Board, as allowed under County Service Area laws at the time. On February 10, 2015 (Legistar File 14-1292, Item 29) the Guidelines were amended for, among other things, consistency with current state laws and County practices regarding benefit assessments and special taxes.

On March 14, 2023, the Board approved Resolution 044-2023 setting a measure to increase the special tax amount for the Rolling Ranch Zone of Benefit during a special election on July 11, 2023. The electorate of the Zone approved Measure A resulting in an increased revenue amount in Fiscal Year (FY) 2023-24 of \$18,700. After considering the Auditor/Controller's cost recovery fee of \$172, the revised special tax revenue in FY 2023-24 will be \$18,528. The recommended budget transfer increases the budgeted revenue to match this amount and increases the Zone's Road Maintenance and Construction budget expense category to offset the increased revenue.

ALTERNATIVES

The Board may choose not to approve the budget transfer, limiting the Zone's ability to accurately project current fiscal year revenues and expenses.

PRIOR BOARD ACTION

23-0244, 3/14/23, Agenda Item #11

OTHER DEPARTMENT / AGENCY INVOLVEMENT

Chief Administrative Office, Community Development Finance & Administration

CAO RECOMMENDATION / COMMENTS

Approve as recommended.

FINANCIAL IMPACT

There is no change to Net County Costs. Following the true up process during the FY 2023-24 Adopted Budget process, the Zone's anticipated special tax revenue was adjusted to \$13,334. Approval of this item would increase the special tax revenue for Rolling Ranch Zone of Benefit by \$5,194 for a total of \$18,528, offset by an increase to the Zone's Road Maintenance & Construction budget for FY 2023-24.

CLERK OF THE BOARD FOLLOW UP ACTIONS

The Clerk of the Board will obtain the Chair's signature on the original budget transfer and will forward the budget transfer to the Auditor/Controller for processing.

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

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