



COUNTY OF SANTA CRUZ

AUDITOR-CONTROLLER'S OFFICE

701 OCEAN STREET, ROOM 100
SANTA CRUZ, CA 95060

(408) 454-2500
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GARY A. KNUTSON, AUDITOR-CONTROLLER

Chief Deputy Auditor-Controllers

Pam Silbaugh, Accounting
Suzanne Young, Audit and Systems
Kathleen Hammons, Budget and Tax

AGENDA: November 7, 2000

October 19, 2000

Board of Supervisors
County of Santa Cruz
701 Ocean Street
Santa Cruz, CA 95060

RE: COUNTY OF SANTA CRUZ PARTICIPATION IN DISTRIBUTION OF STATE
REVENUE TO PARTIALLY OFFSET EDUCATIONAL REVENUE
AUGMENTATION FUNDS (ERAF) TRANSFER

Dear Members of the Board:

Pursuant to state law the County Auditor is required to redirect local revenue from counties, cities and special districts into state-mandated Educational Revenue Augmentations Funds (ERAF) each year. The State legislation has established a process under Assembly Bill 1396 (Chapter 903, Statutes of 2000) whereby counties, on behalf of local entities in each county, may apply for a distribution of State revenue to partially offset the effect of the revenue transfer to ERAF. The County of Santa Cruz must comply with the requirements of the legislation to receive a distribution of this revenue.

IT IS THEREFORE RECOMMENDED that your Board:

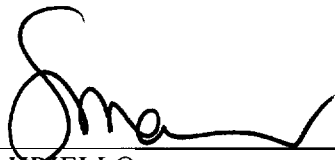
1. Adopt the attached resolution with Exhibits A and B specifying the amount of ad valorem property tax revenue shifted from each local agency within the county to the Educational Revenue Augmentation Fund, and
2. Direct the Clerk of the Board to send a certified copy of this resolution, including all exhibits, to the State Controller's Office and to the Department of Finance, addressed as specified in Guidelines provided by the California State Controller.

Sincerely,

GARY A. KNUTSON
AUDITOR-CONTROLLER

Attachments

RECOMMENDED:



SUSAN A. MAURIELLO
County Administrative Officer

Certified copies to:

State Controller's Office
Attn: Bill Byall
Division of Accounting and Reporting
PO Box 942850
Sacramento, CA 94250

Department of Finance
Attn: Ms. Betty Yee
State Capitol, Room 1145
Sacramento, CA 958 14

GAK:kh

BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF SANTA CRUZ, STATE OF CALIFORNIA

RESOLUTION NO. _____
On the motion of Supervisor _____
duly seconded by Supervisor _____
the following resolution is adopted.

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA CRUZ, STATE OF CALIFORNIA, SPECIFYING THE AMOUNT OF AD VALOREM PROPERTY TAX REVENUE SHIFTED FROM EACH LOCAL AGENCY WITHIN THE COUNTY TO THE EDUCATIONAL REVENUE AUGMENTATION FUND ESTABLISHED BY STATE LAW IN THE COUNTY AND AGREEING TO CONDITIONS IMPOSED BY THE STATE FOR ALLOCATION TO THE COUNTY OF CERTAIN STATE FUNDS

WHEREAS, pursuant to state law, the County Auditor is required each year to redirect local revenue from counties, cities: and special districts into state-mandated Educational Revenue Augmentation Funds (ERAF), which revenue is then distributed to local school districts and community colleges to reduce the State's obligation to fund public education; and

WHEREAS, Counties contend that this transfer of funds to the ERAF is a state mandate;

WHEREAS, the State has established a process whereby counties, on behalf of local entities in each county, may apply for a distribution of State revenue to partially offset the effect of this revenue transfer: and

WHEREAS, a county wishing to receive a distribution of revenue under this process must agree to comply with the requirements of the legislation establishing the program described in Sections 4 and 5, Chapter 903, **Statutes** of 2000 (Assembly Bill 1396); and

WHEREAS. Santa Cruz County wishes to participate in this program:

NOW, THEREFORE BE IT RESOLVED that, in consideration of the allocation of the proceeds described in Chapter 903, Statutes of 2000 (Assembly Bill 1396) Sections 4 and 5, the County agrees to comply with the requirements imposed in those sections. Specifically, the County agrees:

1. The amount of ad valorem property tax revenue shifted from each local agency within the County for the 1999-2000 fiscal year has been reported to this Board by the County Auditor on the forms supplied by the State Controller, which forms are attached as Exhibit "A" and incorporated into this resolution. The Board directs the clerk, no later than November 30, 2000, to send a certified copy of this resolution, including all exhibits, to the State Controller's Office and to the Department of Finance, addressed as specified in Guidelines provided by the California State Controller.

2. The County will allocate the share of appropriated money it receives pursuant to **Chapter 903**, Statutes of 2000 (Assembly Bill 1396), in accordance with the requirements of subdivision (c) of that section, a copy of which is attached hereto as Exhibit "B".

3. As required by the legislation, the County waives its right to claim reimbursement for the cost of administering this process and will make no claim for mandated costs for actions taken to comply with the requirements of Chapter 903, Statutes of 2000 (Assembly Bill 1396). Except as so specified, the County does not waive its right to pursue its ERAF claim or any other existing or future mandate claim.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Cruz, State of **California**, this 7th day of November, 2000, by the following vote:

AYES: Supervisors

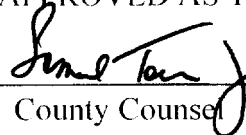
NOES: Supervisors

ABSENT: Supervisors

Chairperson of the Board

ATTEST: _____
Clerk of the Board

APPROVED AS TO FORM:

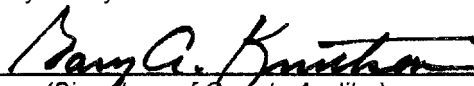
 10/25/00

County Counsel

Distribution: CAO
County Counsel
Auditor-Controller
State Controller's Office
California Department of Finance

Educational Revenue Augmentation Fund (ERAF) 0415
1999-2000 Fiscal YearCounty Name: Santa Cruz**Chapter 903**
Section 4, (a)(1)
Statutes of 2000
(Assembly Bill 1396)Total amount of ad valorem property tax
revenue allocated from ERAF fund to school
districts, community college districts, and
county superintendent of schools for the 1999-
2000 fiscal year\$ 23,951,770I, Gary A. Knutson Auditor of
Santa Cruz County

hereby certify that the above information is true and correct.


(Signature of County Auditor)10/18/2000
(Date)

Ad Valorem Property Tax Revenues Shifted to Educational Revenue Augmentation Fund (ERAF) 1999-2000 Fiscal Year 0416

County Name: SANTA CRUZ

| | Line No. | Total by Agency | Total |
|--|-------------|--------------------|---------------|
| Amount of ad valorem property tax revenue shifted from County to ERAF: | (1) | \$ 17,592,157 | |
| Amount of ad valorem property tax revenue shifted from Cities to ERAF: | (2) | \$ 2,718,226 | |
| Amount of ad valorem property tax revenue shifted from Special Districts to ERAF: | (3) | \$ 2,261,055 | |
| Amount of ad valorem property tax revenue shifted from Recreation and Park, and Independent Library Districts to ERAF: | (4) | \$ 1,380,332 | |
| Amount of ad valorem property tax revenue shifted from Other Agencies to ERAF: | (5) | \$ / | |
| Total Local Agencies: | (6) | | \$ 23,951,770 |

Instructions for completing Form 903/1396/4a2:

Line

- (1) Enter the amount of total ad valorem property tax revenue shifted from county to ERAF fund. Include property tax revenues only, *do not* include any interest amounts allocated to the ERAF.
- (2) Enter the total amount of ad valorem property tax revenue shifted from Cities (Addendum I -Cities). Include property tax revenues only, *do not* include any interest amounts allocated to the ERAF.
- (3) Enter the total amount of ad valorem property tax revenue shifted from Special Districts (Addendum II -Special Districts). Include property tax revenues only, *do not* include any interest amounts allocated to the ERAF.
- (4) Enter the total amount of ad valorem property tax revenue shifted from Special Districts (Addendum II a-Recreation and Park, and Independent Library Districts). Include property tax revenues only, *do not* include any interest amounts allocated to the ERAF.

**Instructions for completing
Form 84/1396/4a2: Continued**

- (5) Enter the total amount of ad valorem property tax revenue shifted from Other Agencies (Addendum III -Other Agencies). Include property tax revenues only, *do not* include any interest amounts **allocated** to the ERAF. 0417
- (6) Total of lines 1, 2, 3, 4 and 5. This amount should equal the total amount reported on form 903/1396/4a1, submitted no later than November 1, 2000.

Ad Valorem Property Tax Revenues Shifted to ERAF, 1999-2000 FY
Addendum I -Cities

0418

County Name: SANTA CRUZ

List each City and the individual amount of ad valorem property tax revenue shifted from the city to the ERAF in the 1999-2000 fiscal year.

Column A

Name of City

Column B

Amount

CITY OF SANTA CRUZ

1,484,568

CITY OF WATSONVILLE

849,075

CITY OF SCOTTS VALLEY

212,372

CITY OF CAPITOLA

172,211

Total All Cities: \$ 2,718,226

Instructions:

List the name of each city within the county (column A) and the actual amount of ad valorem property taxes shifted in fiscal year 1999-2000 (column B). Copy extra pages of the table, if needed.

Total Column B and transfer this amount to Form 903/1396/4a2, Line 2.

Ad Valorem Property Tax Revenues Shifted to ERAF, 1999-2000 FY
Addendum II -Special Districts

0419

County Name: SANTA CRUZ

List all special districts by type and by name* (i.e. Fire Districts - list all by name; Water Districts - list all by name, etc.) and the individual amount of ad valorem property tax revenue shifted from the agency to the ERAF in the 1999-2000 fiscal year.

Note: Do not list on this addendum the Park and Recreation, and Independent Library Districts noted in section 5 (d) of AB 1396 (see Addendum II a).

The type of special district should agree with types listed in SCO's Special Districts Annual Report publication and/or any other appropriate SCO transaction publication.

Column A

Type and Name of Special District

Column B
Amount

See Attached Schedule A

Total All Special Districts: \$ 2,261,055

Instructions:

List each Special District (in categories by type then by name - i.e. Fire Districts - all by name, Water Districts - all by name, etc.) within the county (column A) and the actual amount of ad valorem property taxes shifted in fiscal year 1999-2000 (column B). Copy extra pages of the table, if needed.

Total Column B and transfer this amount to Form 903/1396/4a2, Line 3.

Ad Valorem Property Tax Revenues Shifted to ERAF, 1999-2000 FY
Addendum II - Special Districts
Schedule A

0420

| CODE | TYPE | NAME | SPECIAL DISTRICTS |
|------|--|----------------------------------|----------------------|
| 03 | CEMETERY | PAJARO VALLEY PUB CEM DIST | <u>58,330</u> |
| 04 | DRAINAGE AND DRAINAGE MAINTENANCE | PAJARO STORM DRAIN MAINT DIST | <u>162,404</u> |
| 05 | FIRE PROTECTION | COUNTY FIRE | 89,009 |
| 05 | FIRE PROTECTION | PAJARO DUNES CO SVC AREA #4 | 43,168 |
| 05 | FIRE PROTECTION | APTOS-LA SELVA FIRE PROT DIST | 413,168 |
| 05 | FIRE PROTECTION | BEN LOMOND FIRE PROT DIST | 31,753 |
| 05 | FIRE PROTECTION | BOULDER CREEK FIRE PROT DIST | 36,059 |
| 05 | FIRE PROTECTION | BRANCIFORTE FIRE PROT DIST | 26,921 |
| 05 | FIRE PROTECTION | CENTRAL FPD OF SANTA CRUZ COUNT | 564,553 |
| 05 | FIRE PROTECTION | FELTON FIRE PROT DIST | 17,834 |
| 05 | FIRE PROTECTION | PAJARO VALLEY FIRE PROTECTION DI | 75,882 |
| 05 | FIRE PROTECTION | SCOTTS VALLEY FIRE PROT DIST | 2 9 3 , 8 8 3 |
| 05 | FIRE PROTECTION | SCOTTS VALLEY FIRE ZONE A | 3,999 |
| 05 | FIRE PROTECTION | ZAYANTE FIRE PROT DIST | <u>15,281</u> |
| | | TYPESUBTOTAL | <u>1,611,510</u> |
| 06 | FLOOD CONTROL AND WATER CONSERVATION | SC FLOOD CONT & WTR CONS ZONE 4 | 54,989 |
| 06 | FLOOD CONTROL AND WATER CONSERVATION | SC FLOOD CONT & WTR CONS ZONE 5 | 25,394 |
| 06 | FLOOD CONTROL AND WATER CONSERVATION | SC FLOOD CONT & WAT CONS DISTGE | <u>34,605</u> |
| | | TYPE SUBTOTAL | <u>114,988</u> |
| 10 | LIGHTING AND LIGHTING MAINTENANCE | CO HWY SAFETY SERVICE AREA #9 | 90,154 |
| 10 | LIGHTING AND LIGHTING MAINTENANCE | CO HWY SAFETY SERV AREA #9-A | <u>117,159</u> |
| | | TYPE SUBTOTAL | <u>207,313</u> |
| 13 | PARKING | SANTA CRUZ PARKING #1 | <u>7,029</u> |
| 15 | POLICE PROTECTION AND PERSONAL SAFETY | CO HWY SAFETY SVC AREA #9-ZN B | <u>1,084</u> |
| 17 | RESOURCES CONSERVATION | S C CO RESOURCE CONS DIST | <u>4,768</u> |
| 18 | STREET AND ROADS - CONSTRUCTION AN'D MAINTENANCE | HUCKLEBERRY WDS CO SV AREA #15 | 1,376 |
| 18 | STREET AND ROADS - CONSTRUCTION AND MAINTENANCE | HUTCHINSON RD CO SV AREA NO1 3 | 7,963 |

59

Ad Valorem Property Tax Revenues Shifted to ERAF, 1999-2000 FY
Addendum II - Special Districts
Schedule A

0421

| CODE | TYPE | NAME | SPECIAL DISTRICTS |
|------|---|--------------------------------|----------------------|
| | STREET AND ROADS - CONSTRUCTION AND MAINTENANCE | | |
| 18 | | ROBAK DR CO SV AREA #16 | 1,549 |
| | STREET AND ROADS - CONSTRUCTION AND MAINTENANCE | | |
| 18 | | WHITEHOUSE CYN RD CSA #18 | 755 |
| | | TYPE SUBTOTAL | <u>11,643</u> |
| 56 | WASTE DISPOSAL | SALSIPUEDES SANITARY DIST GEN | 5,588 |
| 56 | WASTE DISPOSAL | BOULDER CR CO SV AREA NO. 7 | 6,711 |
| 56 | WASTE DISPOSAL | EMPIRE ACRES CO SV AREA #17 | 909 |
| 56 | WASTE DISPOSAL | PLACE DE MER CO SERV AREA #2 | 2,337 |
| 56 | WASTE DISPOSAL | SAND DOLLAR BCH CO SERV AREA 5 | 12,705 |
| | | TYPESUBTOTAL | <u>28,250</u> |
| 57 | WATER | LOMPICO CO WATER DIST TR GENL | 17,132 |
| 57 | WATER | SAN LOR VAL CO WAT DIST TR GEN | 36,604 |
| | | TYPE SUBTOTAL | <u>53,736</u> |
| | | TOTAL | <u>2,261,055</u> |

Ad Valorem Property Tax Revenues Shifted to ERAF, 1999-2000 FY
Addendum II(a) -Recreation and Park and Independent Library Districts

County Name: SANTA CRUZ

| List all Recreation and Park and Independent Library Districts as prescribed in section 5 (d) of AB 1396 (see detail description below). Districts should be listed by type and by name* (i.e. Recreation and Park Districts - list all by name; independent Library Districts - list all by name) and the individual amount of ad valorem property tax revenue shifted from the agency to the ERAF in the 1999-2000 fiscal year. | Column A | Column B |
|--|--|---------------------|
| | Type and Name of District | Amount |
| The type of each district should agree with those listed in SCO's Special Districts Annual Report publication and/or any other appropriate SCO transaction publication. | 09 LIBRARY SERVICES COUNTY LIBRARY | \$ 1,279,531 |
| | 16 RECREATION & PARK-REC & PARKS CO SERV AREA#11 | 80,050 |
| | 16 RECREATION & PARK-BLDR CREEK REC & PARK DIST | 14,783 |
| | 14 RECREATION & PARK-LA SELVA REC & PARK DIST | 5,064 |
| | 16 RECREATION & PARK-OPAL CLIFFS REC & PARK DIST | 904 |
| | TYPE SUBTOTAL \$ | 100,801 |
| | | |
| | | |
| | | |
| | | |
| | Total All Special Districts: | \$ 1,380,332 |

Instructions:

List each District that qualifies under Section 5 (d) of AB 1396. Recreation and Park Districts formed pursuant to Chapter 4 (commencing with Section 5780) of Division 5 of the Public Resource Code, for which the boards of directors are either appointed or **elected**, as provided in that chapter; and Independent Library Districts formed pursuant to Chapter 3 (commencing with Section 18300) of Part II, Division 1, Title 1; or Chapter 8 (commencing with Section 19400) of Part II, Division 1, Title 1; or Chapter 9 (commencing with Section 19600) of Part II, Division I, Title of the Education Codes that

**Instructions:
Continued**

contributed a positive amount to the county's ERAF for the 1999-2000 fiscal year. 0423

List each district (in categories by type then by name - i.e. Recreation and Park Districts - **all** by name, Independent Library Districts - all by name, etc.) within the county (column A) and the actual amount of ad **valorem** property taxes shifted in fiscal year 1999-2000 (column B). Copy extra pages of the table, if needed.

Total Column B and transfer this amount to Form 903/1396/4a2, Line 4.

Ad Valorem Property Tax Revenues Shifted to ERAF, 1999-2000 FY
Addendum III -Other Agencies

0424

County Name: SANTA CRUZ

List all miscellaneous local agencies (agencies not already included as a city or special district) and the individual amount of ad valorem property tax revenue shifted from the agency to the ERAF in the 1999-2000 fiscal year.

Column A

Agency Name

Column B
Amount

N/A

Total All Other Agencies: \$

Instructions:

List the name and type of each Other Agency within the county (column A) and the actual amount of ad valorem property taxes shifted in fiscal year 1999-2000 (column B). Copy extra pages of the table, if needed.

Total Column B and transfer this amount to Form 903/1396/4a2, Line 5.