



GOODWIN CONSULTING GROUP

**COUNTY OF CONTRA COSTA
COMMUNITY FACILITIES DISTRICTS**

**SPECIAL TAX AND BOND ACCOUNTABILITY REPORT
(SENATE BILL 165)**

FISCAL YEAR 2020-21

December 31, 2021

***Contra Costa County
Community Facilities Districts
Special Tax and Bond Accountability Report***

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I. INTRODUCTION

On September 18, 2000, former Governor Gray Davis signed Senate Bill 165 which enacted the Local Agency Special Tax and Bond Accountability Act. In approving the bill, the Legislature declared that local agencies need to demonstrate to the voters that special taxes and bond proceeds are being spent on the facilities and services for which they were intended. To further this objective, the Legislature added Sections 50075.3 and 53411 to the California Government Code setting forth annual reporting requirements relative to special taxes collected and bonds issued by a local public agency.

The County of Contra Costa (“County”) has levied special taxes in several community facilities districts (“CFDs”) in fiscal year 2020-21. Furthermore, the County has issued special tax bonds in connection with those CFDs in prior years. This report serves to satisfy the annual reporting requirements described above for the CFDs listed in the table below.

**Contra Costa County
Required SB 165 Reports for Community Facilities Districts
Fiscal Year 2020-21**

CFD Name	Report for GC §50075.3 Required	Report for GC §53411 Required
Contra Costa County CFD No. 2001-1 (Norris Canyon)	Yes	Yes
Contra Costa County CFD No. 2007-1 (Stormwater Management Facilities)	Yes	No

II. SENATE BILL 165 REPORTING REQUIREMENTS

Pursuant to Sections 50075.3 and 53411, the chief fiscal officer of the public agency will, by January 1, 2002, and at least once a year thereafter, file a report with the governing body setting forth the following information.

Section 50075.3

Item (a): Identify the amount of special taxes that have been collected and expended.

See Tables in Appendix A for each CFD.

Item (b): Identify the status of any project required or authorized to be funded by the special taxes.

See Tables in Appendix A for each CFD. The authorized facilities and services to be funded from special taxes are described in Section III of this Report for each CFD.

Section 53411

Item (a): Identify the amount of bonds that have been collected and expended.

See Table in Appendix B for CFD No. 2001-1.

Item (b): Identify the status of any project required or authorized to be funded from bond proceeds.

See Table in Appendix B for CFD No. 2001-1.

III. AUTHORIZED FACILITIES AND SERVICES

Contra Costa County CFD No. 2001-1 (Norris Canyon)

Authorized Facilities

CFD No. 2001-1 was formed to finance the widening of Norris Canyon Road, starting at the intersection of Bollinger Canyon Road and continuing a distance of 7,700 feet. Improvements to Norris Canyon Road include: (1) grading, pavement, curbs and gutters, rock shoulder, traffic signing and striping, and street lights; (2) construction of sanitary sewer mains, structures, fittings, and appurtenances; (3) construction of water distribution facilities and appurtenances; (4) construction of joint utility distribution facilities for electrical, telephone, gas, cable and television, including trenching, conduit and cable installation, pull and splice boxes, fittings and appurtenances, and relocation of overhead facilities; (5) construction of landscaping and irrigation facilities, including soil preparation, landscape materials, irrigation pipes, fittings, and appurtenances; (6) required attendant public fees and design and construction engineering fees; and (7) acquisition of all necessary interests in real property.

Contra Costa County CFD No. 2007-1 (Stormwater Management Facilities)

Authorized Services

The services to be funded, in whole or in part, by the CFD include all direct and incidental costs related to County oversight and enforcement of the obligations of property owners and homeowners' associations for the monitoring, inspection, reporting, operation, maintenance, repair, reconstruction, and replacement of PSWMFs for property included in the CFD:

- Tier 1. Periodic monitoring, inspection and reporting of PSWMFs, including but not limited to site visits, completion of inspection forms and records, review of property owner self-inspection and other records; provision of certification letters and/or maintenance recommendations; management of data and records related to operation and maintenance of PSWMFs; preparation and submission of National Pollutant Discharge Elimination System and other governmental reports and CFD required reports; and the accumulation of administrative and liability reserves.

- Tier 2. Code enforcement, nuisance abatement, and other activities related to the operation and maintenance of PSWMFs, including but not limited to additional site visits, letters and notices to property owners and others; hearings; lien recordation and enforcement; attorney's fees and other legal expenses; periodic maintenance activities, such as mulching, removing trash and invasive vegetation, filling soil, mowing, and trimming vegetation; repair,

reconstruction, and replacement work; and the accumulation of administrative and liability reserves.

In addition to the specific services described under Tier 1 and Tier 2, the CFD may fund any other costs, expenses, or liabilities in connection with the monitoring, inspection, reporting, operation, maintenance, repair, reconstruction, and replacement of PSWMFs.

The CFD may fund any of the following related to the services described above: obtaining, constructing, furnishing, operating and maintaining equipment, apparatus or facilities, paying the salaries and benefits of personnel (including but not limited to inspection and maintenance workers and other personnel), and for payment of other related expenses (including but not limited to employee benefit expenses and an allocation of general overhead expenses). Any services to be funded by the CFD must be in addition to those provided in the territory of the CFD before the date of creation of the CFD, and may not supplant services already available within that territory when the CFD is created. It is expected that the services will be provided by the County, either with its own employees or by contract with third parties, or by the Contra Costa County Flood Control and Water Conservation District, or any combination thereof.

Administrative Expenses

The direct and indirect expenses incurred by the County in connection with the establishment and administration of the CFD (including, but not limited to, the levy and collection of the special taxes) including the fees and expenses of attorneys, any fees of the County related to the CFD or the collection of special taxes, an allocable share of the salaries of County staff directly related thereto and a proportionate amount of the County's general administrative overhead related thereto, any amounts paid by the County from its general fund with respect to the CFD or the services authorized to be financed by the CFD, and expenses incurred by the County in undertaking action to foreclose on properties for which the payment of special taxes is delinquent, and all other costs and expenses of the County in any way related to the CFD.

Other

The incidental expenses that may be financed by the CFD include: (i) all costs associated with the establishment and administration of the CFD, the determination of the amount of and collection of taxes, the payment of taxes, and costs otherwise incurred in order to carry out the authorized purposes of the CFD, (ii) any other expenses incidental to the provision of the services eligible to be funded by the CFD, and (iii) any amounts necessary to maintain a reserve required by the County for the payment of the costs of the services.

APPENDIX A

Special Taxes Levied and Expended

**County of Contra Costa
Community Facilities District No. 2001-1
(Norris Canyon)**

Special Taxes Levied and Expended
(As Required by CA Govt. Code Section 50075.3)

Fiscal Year 2020-21 Revenues	
FY 2020-21 Special Tax Levied	\$419,144
Delinquent Amount as of 08/25/2021	(\$1,211)
FY 2020-21 Special Tax Collected (1)	\$419,144

Fiscal Year 2020-21 Expenditures	
Debt Service	\$407,875
Administrative Expenses	\$11,269
Total	\$419,144

Status of Project	
Special tax revenues were used to: (i) pay debt service on the outstanding CFD bonds and (ii) pay for the costs of administering the CFD. Acquisition and construction of the authorized facilities is ongoing.	

(1) CFD No. 2001-1 participates in the Contra Costa County Teeter Plan. Therefore, all taxes levied are received by the CFD regardless of delinquencies.

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County of Contra Costa
Community Facilities District No. 2007-1
(Stormwater Management Facilities)

Special Taxes Levied and Expended
(As Required by CA Govt. Code Section 50075.3)

Fiscal Year 2020-21 Revenues	
FY 2020-21 Special Tax Levied	\$51,973
Delinquent Amount as of 08/25/2021	(\$338)
	\$51,973
Fiscal Year 2020-21 Expenditures	
Costs of Services & Administrative Expenses	\$47,248
Reserve Fund	\$4,725
Total	\$51,973
Status of Project	
Special tax revenues were used to: (i) pay for the costs of providing the authorized services, (ii) pay for the costs of administering the CFD, and (iii) fund a maintenance reserve fund.	

(1) CFD No. 2007-1 participates in the Contra Costa County Teeter Plan. Therefore, all taxes levied are received by the CFD regardless of delinquencies.

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APPENDIX B

Bonds Collected and Expended

**County of Contra Costa
Community Facilities District No. 2001-1
(Norris Canyon)**

Bonds Collected and Expended
(As Required by CA Govt. Code Section 53411)

Original Sources and Uses of Bond Proceeds

Bonds: Series 2013 Refunding
Date of Issuance: 1/24/2013

Sources:	
Principal Amount of the Bonds	\$5,605,000.00
Original Issue Premium/(Discount)	\$20,459.95
Transfer from Prior Bonds Reserve Fund	\$532,048.50
Transfer from Prior Bonds Special Tax Fund	\$235,000.00
Total	\$6,392,508.45

Uses:	
Deposit to Refunding Fund	\$5,947,528.50
Deposit to Reserve Fund	\$207,062.50
Deposit to Costs of Issuance Fund	\$202,035.75
Underwriter's Discount	\$35,881.70
Total	\$6,392,508.45

Expenditures During Fiscal Year 2020-21

Fund	Balance 7/1/2020	Balance 6/30/2021	Difference
<i>Series 2013 Refunding Bonds</i>			
Refunding Fund	\$0.00	\$0.00	\$0.00
Reserve Fund	\$208,475.29	\$208,517.90	\$42.61
Costs of Issuance Fund	\$0.00	\$0.00	\$0.00

Status of Project

Bond proceeds were used to fund the costs of the authorized facilities. Acquisition and construction of the authorized facilities is complete.