



Agenda Date: 7/18/2018
Agenda Placement: 8A

Napa Sanitation District Board Agenda Letter

TO: Honorable Board of Directors

FROM: Jeff Tucker - Director of Administrative Services/CFO
NS-Administration

REPORT BY: Cyndi Bolden, Senior Accountant - 258-6001

SUBJECT: Resolution Considering Protests to and Confirming Report on Sewer Service Charges for FY 2018/19; and, Authorizing Collection of Charges on the FY 2018/19 Tax Roll

RECOMMENDATION

- 1) Conduct the Public Hearing on the Written Report Containing a Description of Each Parcel of Real Property within the District Receiving Sewer Services and the Amount of the Charge for Each Parcel for FY 2018/19;
- 2) Hear and Consider any Protests;
- 3) Determine Whether There is a Majority Protest; and,
- 4) If There is no Majority Protest, Adopt the Attached Resolution.

EXECUTIVE SUMMARY

The California Health and Safety Code prescribes the procedure to be followed to permit collection of the District's sewer service charges on the tax roll. Staff has amended the rate to \$676.38 per Equivalent Dwelling Unit (EDU) in conformance with the budget adopted on June 6, 2018, and adjusted charges for eligible low-income property owners to reflect a rebate of 28% of the sewer service charge for 1.0 EDU in conformance with the terms of the low-income refund program established by the Board in FY 2006/07 and revised in March 2016.

The attached resolution documents the necessary public hearing requirements as being met, and authorizes the collection of these sewer service charges on the tax roll for FY 2018/19.

FISCAL IMPACT

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	Yes

Where is it budgeted? Fund 7800, Account 46615, Sewer Usage Fees: \$28,156,000

Is it Mandatory or Discretionary? Discretionary

Discretionary Justification: The revenue collected would support activities budgeted for in FY 2018/19.

Is the general fund affected? Yes

Future fiscal impact: None beyond the current fiscal year.

Consequences if not approved: The District would need to find alternate funding, or cease operations.

Additional Information:

ENVIRONMENTAL IMPACT

None.

BACKGROUND AND DISCUSSION

This item is specifically exempt from the voting requirements of Article XIII C of the California Constitution because it was amended by Proposition 26 in November 2010 to add subdivision (e) under Section 1. Section 1 (e) states that, "As used in this article, "tax" means any levy, charge, or exaction of any kind imposed by a local government, except the following: [. . .] (2) A charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product."

Placing the District's sewer service charges on the tax roll is an administratively routine but important item. It is done once every year, before the County deadline of August 10th. The Sewer Service Charge ledger will be available for inspection at the District's Administrative Offices prior to the meeting and at the Board of Directors meeting.

SUPPORTING DOCUMENTS

A . Resolution

Napa Sanitation District: Approve

Reviewed By: Jeff Tucker