



**Date:** June 15, 2015  
**To:** Mayor and City Council  
**From:** Cathy Spinella, Finance Manager  
**Subject:** Resolution Establishing a Sanitation District No. 6 Special Revenue Fund

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**Recommendation**

Motion to adopt a resolution establishing a Sanitation District No. 6 Special Revenue Fund.

**Background**

Contra Costa County Sanitation District No. 6 (SD-6) was formed in 1992 to provide sanitary sewer services to the Stonehurst subdivision in the Alhambra Valley Area. The Contra Costa County Board of Supervisors Resolution 92/57, which formed the district, named the county board of supervisors as the governing board of SD-6. At the time of its formation, the district did not include any territory within the City of Martinez. Recently, the City annexed a portion of SD-6 including the entire inhabited area within the Stonehurst Subdivision. On March 31, 2015, the Contra Costa County Board of Supervisors adopted Resolution No. 2015/108 (copy attached) designating the Martinez City Council as the Board of Directors of Contra Costa County Sanitation District No. 6 in accordance with Health and Safety Code section 4730.

**Discussion**

In addition to the City Council becoming the board of directors, the revenue and expenditures will now flow through the City. Therefore, a new fund must be created to account for the Sanitation District. The attached resolution is to adopt a Special Revenue Fund, which is a governmental fund type used to account for the proceeds of revenue sources that are restricted for specific purposes, for Sanitation District No. 6.

**Fiscal Impact**

There is no fiscal impact, revenues meet expenditures.

**Attachment**

- Resolution

**APPROVED BY:**   
Rob Braulik, City Manager

**RESOLUTION NO. -15**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARTINEZ TO ESTABLISH A  
SANITATION DISTRICT NO. 6 SPECIAL REVENUE FUND**

**WHEREAS**, the City Council of the City of Martinez would like to establish a Special Revenue Fund for Sanitation District No. 6 funds; and

**WHEREAS**, the Sanitation District No. 6 Fund will be a Special Revenue Fund, a governmental fund type used to account for the proceeds of specific revenue sources that are restricted for particular purposes; and

**WHEREAS**, the Sanitation District No. 6 Fund will account for revenue received from a sewer service assessment levy; and

**WHEREAS**, the Sanitation District No. 6 Fund will be used for expenditures associated with the continued operation and maintenance of the sanitary sewer system serving the Stonehurst Subdivision.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Martinez, Sanitation District No. 6 Special Revenue Fund is created.

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**I HEREBY CERTIFY** the foregoing is a true and correct copy of a resolution duly adopted by the City Council of the City of Martinez at a Regular Meeting of said Council held on the 1st day of July, 2015, by the following vote:

AYES:

NOES:

ABSENT:

RICHARD G. HERNANDEZ, CITY CLERK  
CITY OF MARTINEZ