

Attachment F

REPORT BACK ITEMS

#	Report Back Items	Department
1	Unaccompanied Minors	Human Services Agency
2	SB1 Analysis	Department of Public Works
3	Measure K - Initiatives in Each Category	County Manager's Office
4	Update on Elections Outreach Efforts	Assessor-County Clerk-Recorder



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
COUNTY MANAGER'S OFFICE

Information Only

DATE: July 2, 2018

TO: Honorable Board of Supervisors

FROM: John Maltbie, County Manager
Iliana Rodriguez, Deputy County Manager

SUBJECT: Unaccompanied Minors in San Mateo County

BACKGROUND:

When a child who is not accompanied by a parent or legal guardian is apprehended by immigration authorities, the child is transferred to the care and custody of the Office of Refugee Resettlement (ORR). Federal law requires that ORR feed, shelter, and provide medical care for unaccompanied children until they can release them to safe settings with a family member or sponsor, while they await immigration proceedings. Family members and sponsors must be deemed suitable by ORR to provide for the child's physical and mental well-being and have not engaged in any activity that would indicate a potential risk to the child. All sponsors must pass a background check. The sponsor must agree to ensure the child's presence at all future immigrations proceedings. They also must agree to ensure the minor reports to ICE for removal from the United States if an immigration judge issues a removal order or voluntary departure order.

DISCUSSION:

At the June 26, 2018 Board Hearing, your Board asked the County Manager's Office to report back on the number of unaccompanied minors placed in San Mateo County.

Total Number of Unaccompanied Minors Released						
San Mateo	FY14	FY15	FY16	FY17	FY18	Total
	245	154	256	288	182	1,125

We found that a total of 1,125¹ minors were released to family members and/or sponsors in San Mateo County from FY2014 – FY2018 by Health and Human Services through the California Department of Social Services.

HHS has strong policies in place to ensure the privacy and safety of unaccompanied minors by maintaining the confidentiality of their personal information. These children may have histories of abuse or may be seeking safety from threats of violence. HHS will not release information about individual children that could compromise the child's location or identity.

The Human Services Agency ran queries of all data systems in the Agency and they currently have three (3) children, who were previously unaccompanied minors, in their caseload in receipt of benefits. Two of the three are in foster care because of abuse by their relative/sponsor.

Should your Board have any further questions, please do not hesitate to contact Iliana Rodriguez.

CC: Michael Callagy, Assistant County Manager
Peggy Jensen, Deputy County Manager
Nicole Pollack, Agency Director H.S.A
Robert Manchia, Budget Director

¹ link: <https://www.acf.hhs.gov/orr/resource/unaccompanied-alien-children-released-to-sponsors-by-county>




COUNTY OF SAN MATEO
Inter-Departmental Correspondence

Department of Public Works

DATE: August 31, 2018

TO: Members, Board of Supervisors

FROM: James C. Porter, Director of Public Works 

SUBJECT: **Report Back on Impacts of Loss of SB 1 Revenues to the Road Fund**

BACKGROUND:

The Road Fund, managed by the Department of Public Works (Department), is the County's sole funding source for maintaining and managing the County's transportation infrastructure (316 miles of roads), including road surfacing, bridge maintenance, sidewalks, roadside vegetation management, and associated storm water drainage facilities. This work is carried out by Road maintenance staff, contractors, and civil engineers in the Engineering Division that design and inspect construction of the capital improvement projects associated with our transportation system.

Revenues to support the operations are primarily derived from Federal and State gas taxes, which prior to the passage of Senate Bill 1 (SB 1) in 2017, were last increased in 1994. These revenues have generally been stagnant over the last decade, as they are based on gallons of gasoline sold statewide (not on the price of gas). Additional miles driven statewide have generally been offset by vehicular fuel economy improvements, and the emergence of electric and compressed natural gas (CNG) vehicles.

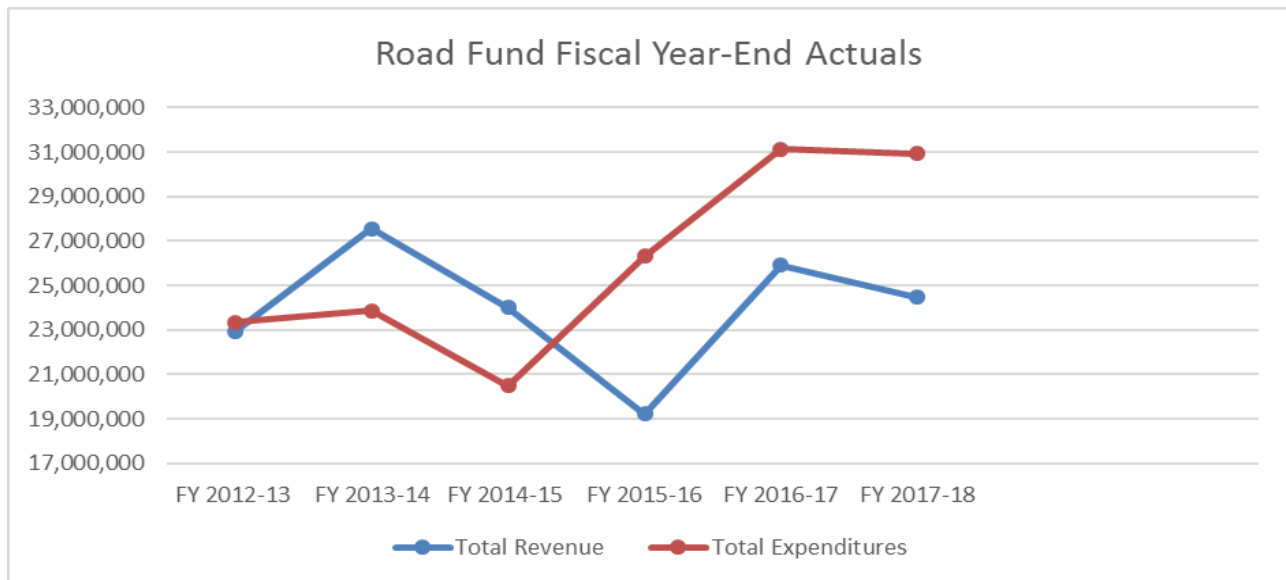
In FY 2017-18, gas tax revenues, excluding SB 1 were \$13,200,000. Gas tax revenue is restricted and can only be used to support transportation infrastructure, construction, and maintenance within the public right of way on County maintained roadways. A more detailed description of allowable uses of gas taxes is included in Attachment A. In addition, the County received roughly \$3,000,000 in Impact Mitigation Fee and ½ sales tax sub-funds, which have additional specific use restrictions and have been used, in part, for road resurfacing and reconstruction work.

The Roads and Engineering Division's baseline expenditures (e.g. labor and equipment) are paid with gas tax revenues and are slightly less than the amount of Federal and

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Re: Report Back on Loss of SB 1 Revenues to the Road Fund

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State gas tax revenues that we receive. Notably, materials and supplies costs such as asphalt, cutback, concrete, base rock, signs, sand bags, dump fees, etc. vary each year, but typically range from between \$6,000,000 to \$8,000,000 and are influenced heavily by the extent of emergency response events, drainage issues related to the roadway network, and coastal erosion. In summary, Road Fund expenditures are exceeding revenues. Refer to the chart below that summarizes total Road Fund revenues versus expenditures.



The Department has been using gas tax reserve funds to supplement our operations. However, the reserve funds have nearly exhausted. As mentioned previously, gas tax revenues have not increased since 1994 and are not indexed to keep up with inflation. Road construction and personnel costs have been rising steadily since 1994, which has led to a declining reserve fund balance. Regardless of what happens to SB 1 in November, we are now at a critical point where difficult decisions must be made to protect the Road Fund from insolvency. Should SB 1 funds be lost, the combined impacts to our transportation system will be devastating long-term, absent additional funding from other unidentified sources.

DISCUSSION:

In November 2018, California voters will be asked through Proposition 6 whether the new gas tax that was adopted through SB 1 should be repealed. While it should be noted that SB 1 revenues received to date have been less than originally projected, the California State Association of Counties (CSAC) most recent forecast suggests the County can expect to receive SB 1 revenues estimated at \$9,700,000 in FY 2018-19. Those funds are restricted and can only be used on capital projects, meaning street resurfacing, major bridge repairs, etc. Those funds cannot be used for operations and maintenance, nor materials and supplies.

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Re: Report Back on Loss of SB 1 Revenues to the Road Fund

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Given the uncertainty of SB 1 funds and the static nature of traditional Federal and State gas taxes, the Department is actively reducing current expenditures in the Road Fund and restricted funding sources within the budget on capital projects. These actions have allowed for a balanced budget in FY 2018-19. However, additional strategies to reduce transportation related expense will need to be implemented in future years to maintain the solvency of the fund. Those actions include:

1. Deferring all roadway capital projects that are not currently in construction. Based on revenue projections for FY 2018-19 and considering the possible loss of SB 1, we can no longer afford to pave, reconstruct, or improve roads, apart from the restricted (TA's 1/2 cent sales tax and mitigation fee) revenues that we receive for street pavement or improvement projects. The amount spent on these projects in prior years varies based on several factors but amounts to approximately \$1,000,000 annually. The Department will continue to prioritize critical infrastructure projects where possible.

This action is necessary but is extremely concerning. The County's Pavement Management System calculates that the County needs to annually invest roughly \$5,000,000 in sealing, resurfacing, and road reconstruction projects to maintain roads at current pavement condition levels. This estimate generally assumes the Department is continuing with current maintenance efforts, which are critical in arresting further deterioration of County roads. However, we will not be able to provide the current maintenance levels based upon available revenues from Federal and State gas taxes. The result will be deferring maintenance of the roadway, bridge, and drainage systems. Absent additional revenues, our transportation system will continue to degrade steadily over time and will be much costlier to repair at a later date.

2. Apply for grant funds wherever possible. Caltrans and the Federal Highway Administration (FHWA) regularly solicit applications for competitive grant funds for capital improvement projects. The Department will aggressively pursue these sources, as we do today. Unfortunately, all jurisdictions in California will be facing similar funding challenges, so competition will be even more fierce than it is currently.
3. Use Impact Mitigation Fees as they are collected for road resurfacing, reconstruction, and drainage improvements. Impact Mitigation Fees are collected from private developers and residents that are performing new construction or major renovations to their properties, and are based on the increase in accessible space created. These revenues are volatile, are dependent on the volume of development, and can only be spent in the areas or districts where the fee is collected.

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4. Assume responsibility for implementing major capital projects on behalf of the Parks Department (Parks). Department staff has met with Parks staff and identified several projects that will be implemented by Department staff that would normally work on roadway projects. This strategy has multiple benefits. Department engineers working on Parks projects will be able to charge their time to the projects that they're working on, thereby reducing their salary burden to the Road Fund. Further, Parks staff that had been working on major capital projects will be freed up to focus on core mission Parks work.
5. Defer vehicle and equipment purchases. The Department will suspend major equipment purchases for as long as possible. However, there will eventually be a need to replace the Department's heavy equipment and crew trucks as they are heavily used and will eventually break down. Deferred replacement significantly increases repair expenditures, and the Department will need to monitor this closely.
6. Freeze positions. A reduction in staffing because of this action will impact our ability to perform routine maintenance and complete capital improvement projects. The result would be a reduction in the frequency of roadside vegetation mowing, ditch clearing, street sweeping, replacement of road signs, traffic striping maintenance work, and repairs of failing sidewalks. More concerning is the impact this will have on emergency response. Roads that are damaged during winter storm events may be closed for extended periods if alternate access is possible. The Department simply will not have adequate staff or available resources to respond to flooding and mudslides in the manner that we responded during the FY 2016/17 winter storms.

In summary, absent SB 1 revenue and other supplemental funding, the Department will be required to substantially reduce the pavement maintenance program, freeze positions, and reduce operations and maintenance activities to conform with available revenues. Our transportation system condition will steadily decline, and we will be forced to make tough decisions on where the limited remaining funds will be allocated. In a time where the demand on our transportation network is rapidly increasing, we will be forced to reduce and/or defer our maintenance efforts. That being said, we will continue to explore innovative solutions to provide the highest level of service possible with available resources.

If you have any questions or would like to discuss this strategy in more detail, please contact me directly.

cc: John Maltbie, County Manager
Mike Callagy, Assistant County Manager

To: Members, Board of Supervisor
Re: Report Back on Loss of SB 1 Revenues to the Road Fund

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Iliana Rodriguez, Deputy County Manager
Peggy Jensen, Deputy County Manager
Ann Stillman, Deputy Director, Engineering and Resource Protection
Joe Lo Coco, Deputy Director, Roads Division
Rochelle Kiner, Deputy Director, Administrative Services and Airports
Deanna Haskell, Finance Services Manager

ATTACHMENT: Guidelines Relating to Gas Tax Expenditures for Cities and Counties

Guidelines Relating to Gas Tax Expenditures For Cities and Counties



BETTY T. YEE
California State Controller

August 2015

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BACKGROUND 100**PURPOSE OF THE GUIDELINES 110**

These *Guidelines Relating to Gas Tax Expenditures* were developed to assist cities and counties in making determinations as to eligibility, responsibilities, accounting requirements, and records, and as a source of technical assistance. These guidelines are not intended to replace statutory or legal authority, but to enhance and hopefully explain the somewhat general descriptions found in *California Constitution* Article XIX and the *Streets and Highways Code*.

EXPENDITURE AUTHORITY 120

Expenditure authority is governed by *California Constitution* Article XIX and *Streets and Highways Code* Section 2101, both of which are reproduced in the appendices of these guidelines. They describe the allowable uses of gas tax funds for public streets and highways, public mass transit guideways, and their related public facilities.

STATE CONTROLLER'S RESPONSIBILITIES 130

The constitutional responsibilities of the State Controller are outlined in the constitution and various statutes, the most general of which is *Government Code* Section 12410, which requires the Controller to superintend the fiscal concerns of the State. In addition, *Streets and Highways Code* Section 2153 imposes a mandatory duty on the Controller to ensure that the annual street and road reports are adequate and accurate.

To help ensure that annual reports are accurate and highway users taxes are expended in compliance with the law, the State Controller's Office, Division of Audits, conducts fiscal and compliance audits of the cities' Street Improvement Funds and the counties' Road Funds. The Controller's audit function consists of an examination of expenditures after the fact. If the expenditure is for a legal purpose, valid, and supported by sufficient competent evidential matter, no exception will be deemed necessary. Conversely, if the expenditure was outside the intent of the law, an exception will be taken. The Controller may not substitute judgment for that of the local agency, providing the expenditure is for a legal purpose.

LOCAL JURISDICTIONAL RESPONSIBILITIES 140

Cities and counties are not required to subject their proposed expenditures to prior administrative and engineering reviews. The highway users taxes are apportioned and allocated directly to cities and counties and it is within their administrative discretion to determine local priorities, providing the expenditure is permitted by the constitution and authorized by law. However, all expenditures are subject to audit by the Controller and, if warranted, the judiciary system.

REPORTING REQUIREMENTS 200**REPORTING REQUIREMENTS 210**

On or before the first day of October of each year, the governing body of each county and city shall cause to be made and filed with the Controller a complete report of the expenditures for street or road purposes during the preceding fiscal year ending on the 30th day of June. However, the City of El Segundo, the City of Huntington Beach, the City of Inglewood, the City of Long Beach, or the City of South Lake Tahoe may send, on a one-time basis, a written notice to the Controller that it has selected a fiscal year ending on a date other than June 30, and, in that case, the fiscal year selected by the city shall be its fiscal year for reports under this section. (Appendix B, S&H Code §2151)

CONTENTS OF REPORTS 220

The reports filed by cities and counties shall show the amount expended for construction by contract, maintenance by contract, construction by day labor, and maintenance by day labor. For construction and maintenance by day labor, the amount shall include the cost of material, labor, equipment, and overhead for work performed.

The reports shall also include a detailed statement of all money available from all sources during the fiscal year covered by the report. This includes money made available by the federal government, the State, the county or city, and any other governmental agency, and money available from bond issues, special assessments, or from any other source for expenditure for street or road purposes.

The expenditures included in the report shall be broken down into expenditure categories, such as expenditures for rights-of-way or other property, new construction, reconstruction, widening, resurfacing, maintenance, repair, and acquisition and maintenance of equipment. The report shall also include a detailed statement of all expenditures for snow removal. (Appendix B, S&H Code §2152)

ANNUAL TABULATION AND COMPILATION 230

Annually, these reports from cities and counties are compiled and tabulated by the State Controller's Office. Copies of the compilation and tabulation are distributed to the Governor, the Lieutenant Governor, members of the State Legislature, the Department of Transportation, the Auditor General, cities and counties, and to any legislative committee charged with the investigation of streets, roads, highways, or bridges in the State. (Appendix B, S&H Code §2154)

DELINQUENT REPORTS 240

No state money will be allocated to any city or county that is delinquent in filing this report. (Appendix B, S&H Code §2155)

GAS TAX FUND APPORTIONMENTS**300****REVENUES****310**

Revenues from the gas tax deposited into the Highway Users Tax Account in the Transportation Tax Fund are apportioned by the State Controller to cities and counties. These apportionments are provided for in *Streets and Highways Code* Sections 2103 to 2122. The table below outlines the recipients, apportionment basis, and restricted use of the gas tax money.

TABLE 1**Apportionment Basis and Usage of Funds Apportioned Per the Streets and Highways Code**

<u>Code Section</u>	<u>Apportioned To</u> <u>City</u> <u>County</u>	<u>Apportionment Based On</u>	<u>Restricted Use</u>
S&H §2103		Weight fee revenues	Any street or road purpose
S&H §2105		Per gallon tax per H&S §7351 and R&T §8651	Any street or road purpose
S&H §2106		Vehicle registration assessed valuation population	Any street or road purpose
S&H §2107		Population	Any street or road purpose
S&H §2107 Snow Removal		Amount equal to one-half of expenditures in excess of \$5,000	Snow removal
S&H §2107.5		Population	Engineering cost and administrative expense*
S&H §2104(a)		Specified amount of \$1,667 per month	Undistributed engineering cost and administrative expense
S&H §2104(b)		80% of actual cost in excess of \$5,000 or apportioned share of \$7,000,000, whichever is less (per §2110 and §2152)	Snow removal or snow grooming or both
S&H §2104(c)		Specified percentage per §2110.5 payable only to certain counties	Heavy rainfall and storm damage
S&H §2104(d)(e)(f)		Vehicle registration maintained mileage	Any road purpose
S&H §2182		Vehicle registration maintained mileage	Maintenance or reconstruction
S&H §2182		Population	Maintenance or reconstruction
R&T §7104		Population	Maintenance or reconstruction
R&T §7104		Vehicle registration maintained mileage	Maintenance or reconstruction

* Cities with populations of less than 10,000 inhabitants may expend H&S Code Section 2107.5 money for acquisition of rights-of-way and for construction of their street system.

PREREQUISITES TO RECEIVE GAS TAX APPORTIONMENTS**320**

A city or county will not receive any gas tax apportionment when it has failed to establish any street or road fund as required by law; failed to deposit money received from the Highway Users Tax Fund in a separate bank account when required by law; failed, neglected, or refused to file any report required by law; or failed, neglected, or refused to restore any such moneys not expended in conformance with any law or constitutional provision. When a city or county has provided satisfactory proof to the State Controller of the establishment of such street or road fund, the depositing of money in a separate bank account, the filing of the report, or the restoration of the improperly expended moneys, the city or county will then receive the gas tax apportionments. (Appendix B, S&H Code §2119)

DEFINITIONS RELATED TO STREETS & ROADS**400****GENERAL****410**

The following information was derived from the *Local Assistance Program Guidelines* and the *Local Assistance Procedures Manual* developed by the California Department of Transportation (Caltrans), and the applicable sections in the *Streets and Highways* (S&H) Code, California Attorney General Opinions, and State Controller's Office (SCO) legal opinions, as well as frequently asked questions and various audit findings.

The subsequent definitions presented are useful for the proper accounting of street and road costs. Some consolidations have been made and certain wording modified; however, the definitions are essentially those presented in the aforementioned documents.

<u>Term</u>	<u>Definition</u>
City	Includes "city and county" and "incorporated town." (S&H Code §15)
County highway or roads	Any highway that is (a) laid out or constructed as such by the county, (b) laid out or constructed by others and dedicated or abandoned to or acquired by the county, (c) made a county highway in any action for the partition of real property, or (d) made a county highway pursuant to law. (S&H Code §25)
County	Includes "city and county." (S&H Code §14)
Exclusive public mass transit guideways	A channel, slot, or track in which a common carrier vehicle is fitted or linked so that its line of motion is controlled.
Governing body	City council for cities and board of supervisors for counties.
Highway	Includes bridges, culverts, curbs, drains, and all works incidental to highway construction, improvement, and maintenance. (S&H Code §23)
Non-motorized transportation facility	A facility designed primarily for the use of pedestrians, bicyclists, or equestrians. (S&H Code §887)
Sidewalks	That portion of a highway, other than the roadway, set apart by curbs, barriers, markings, or other delineation for pedestrian travel. (Vehicle Code §555)
Street	All or any portion of territory within a city set apart and designated for the use of the public as a thoroughfare for travel, and includes the sidewalks, the center, and the side plots thereof. (S&H Code §22010)
Right of way	Land acquired for use as a street or highway, either as an easement or by grant deed conveying title in fee.
City street	No public or private street or road shall become a city street or road until the governing body, by resolution, has accepted the street or road into the city street system (see Appendix B, Section 1806, of the S&H Code). The width of all city streets except state highways, bridges, alleys, and trails, shall be at least 40 feet. The governing body of any city may, by a resolution passed by a four-fifths vote of its membership, determine that the public convenience and necessity demand the acquisition, construction, and maintenance of a street of less than 40 feet. (Appendix B, S&H Code §1805)
County road	No public or private road shall become a county highway until the board of supervisors by appropriate action caused the road to be accepted into the county road system. (Appendix B, S&H Code §941) The width of all county highways, other than bridges, alleys, lanes, and trails, shall be at least 40 feet, except the board of supervisors of any county may, by a resolution passed by a unanimous vote of its members, determine that the public convenience and necessity demand the maintenance of a highway of less than 40 feet. (Appendix B, S&H Code §906)

CONSTRUCTION**420**

Construction can be defined as the building or rebuilding of streets, roads, bridges, ferries, and acquisition of rights-of-way or their component parts to a degree that improved traffic service is provided and geometric or structural improvements are effected. It also includes allocated administration and engineering necessarily incurred and directly related to the above.

The following information is provided to help define the categories of expenditures as well as provide examples for general guidance.

Construction work includes four categories:

New Construction—A construction that substantially deviates from the existing alignment and provides for an entirely new street or roadbed for the greater parts of its length.

Reconstruction—A construction involving realignment or the use of standards well above those of the existing element, whereby the type or the geometric and structural features are significantly changed.

Preventative Maintenance—Includes, but is not limited to, roadway activities such as joint and shoulder rehabilitation, heater re-mix, seal coats, corrective grinding of PCC pavement, and restoration of drainage systems.

3R Work—All other work which does not fall into the above defined categories for new construction, reconstruction, or preventative maintenance and typically involves the improvement of highway pavement surfaces through resurfacing, restoration, or rehabilitation. It is generally regarded as heavy, non-routine maintenance designed to achieve a ten-year service life. Specifically, 3R Work is defined as the following:

- Resurfacing generally consists of placing additional asphalt concrete over a structurally sound highway, street, or bridge that needs treatment to extend its useful service life.
- Restoration means returning a road, street, structure, or collateral facility to the condition existing after original construction.
- Rehabilitation implies providing some betterments, such as upgrading guardrail or widening shoulders.

The following examples of construction expenditures are grouped by types of work:

<u>Expenditures</u>	<u>Types of Work</u>
Additions	<ul style="list-style-type: none"> • The addition of a frontage street or road • Addition of auxiliary lanes such as speed change, storage, or climbing lanes
Barriers	<ul style="list-style-type: none"> • Earthwork protective structures within or adjacent to the right-of-way area • Extensions and new installation of walls • Replacement of retaining walls to a higher standard • Extension of new installation of guardrails, fence lines, raised medians, or barriers for traffic safety
Bikeways	<ul style="list-style-type: none"> • Construction of bikeways when they are an integral part of the streets and highways system • Construction of bicycle or pedestrian underpasses or overhead crossings for the general public use

<u>Expenditures</u>	<u>Types of Work</u>
Bridges	<ul style="list-style-type: none"> • Reconstruction of an existing bridge or installation of a new bridge • Widening of a bridge • Replacement of bridge rails and floors to a higher standard
Curbs, etc.	<ul style="list-style-type: none"> • Installation or extension of curbs, gutters, sidewalks, or underdrains
Drainage	<ul style="list-style-type: none"> • A complete reconstruction or an addition to a culvert • Extending old culverts and drains and replacing headwalls
Landscaping	<ul style="list-style-type: none"> • Installation or additional landscape treatment such as sod, shrubs, trees, irrigation, etc., along the street or road right-of-way
Layout	<ul style="list-style-type: none"> • Change of alignment, profile, and cross-section • Reconstruction of an intersection and its approximate approaches to a substantially higher type involving a change in its character and layout including changes from a plain intersection to a major channelized intersection or to a grade separation and ramps
Lighting	<ul style="list-style-type: none"> • Installation or expansion of street or road lighting system
Relocation	<ul style="list-style-type: none"> • The removal of old street and roadbeds and structures, and detour costs when connected with a construction project • Replacement in kind, when legally required, of structures that are required to be relocated for street and road purposes
Signs and signals	<ul style="list-style-type: none"> • The installation of <u>original</u> traffic signs and markers • Replacement of all major signs or traffic control devices on a street or road • The installation of a new sign or the replacement of an old sign with one of superior design such as increased size, illumination, or overhead installations • Installation or improvement of traffic signal controls at intersections and protective devices at railroad grade crossings • Purchase and installation of traffic signal control equipment including traffic actuated equipment, radio or other remote control devices and related computers, and that portion of preemption equipment not mounted on motor vehicles
Striping	<ul style="list-style-type: none"> • Painting or rearrangement of pavement striping and markings, or repainting to a higher standard
Surface work	<ul style="list-style-type: none"> • Original surfacing of shoulders • Improvement of a surface to a higher type • Placing sufficient new material on soil surface or gravel street or road to substantially improve the quality or the original surface • Bituminous material of 1" or more placed on bituminous or concrete material—a lesser thickness may be considered construction provided the engineer certifies that the resulting pavement is structurally adequate to serve anticipated traffic • Remix existing bituminous surfacing with added materials to provide a total thickness of 1" or more—a lesser thickness may be considered construction provided the engineer shall certify that the resulting pavement is structurally adequate to serve anticipated traffic • Stabilization of street or road base by adding material such as cement, lime, or asphalt
Widening	<ul style="list-style-type: none"> • Widening of existing street or roadbed or pavement, with or without resurfacing • Resurfacing, stabilizing, or widening of shoulders including necessary connections to side streets or road approaches

MAINTENANCE**430**

Maintenance can be defined as the preservation and upkeep of a street or road constructed condition, and the operation of a street or road facility and its integral services to provide safe, convenient, and economical highway transportation.

Physical Maintenance—The preservation and upkeep of a highway, including all of its elements, in as nearly as practicable its original condition or its subsequently improved condition.

Traffic Services—The operation of a highway facility, and services incidental thereto, to provide safe, convenient, and economic travel.

- Scarifying, reshaping, and restoring material losses
- Applying dust palliatives
- Patching, repairing, surface treating, and joint filling on bituminous or concrete surfaces
- Jacking concrete pavements
- Repairing traveled way and shoulders
- Adding bituminous material of less than 1" to bituminous material including seal coats
- Remixing existing bituminous surfacing with added materials to provide a total thickness of less than 1"
- Patching operations including base restoration
- Resealing street or road shoulders and side street and road approaches
- Reseeding and resodding shoulders and approaches
- Reshaping drainage channels and side slopes
- Restoring erosion controls
- Cleaning culverts and drains
- Removing slides and restoring facilities damaged by slides (additional new facilities shall be construction)
- Mowing, tree trimming, and watering within the street right-of-way
- Replacing topsoil, sod, shrubs, trees, irrigation facilities, etc., on street and roadside
- Repairing curb, gutter, rip-rap, underdrain, culverts, and drains
- Cleaning, painting, and repairing bridges and structures
- Performing all snow control operations such as erection of snow fences and the actual removal of snow and ice from the traveled way
- Repainting pavements, stripings, and markings
- Repainting and repairing signs, guard rails, traffic signals, lighting standards, etc.
- Adding small numbers of conventional traffic control devices including signs
- Servicing street or road lighting and traffic control devices
- Furnishing power for street or road lighting and traffic control devices

OVERHEAD**440**

Overhead is those elements of cost necessary in the production of an article or performance of a service which are of such a nature that the amount applicable to the functions is not readily discernible. Usually they relate to those objects of expenditure which do not become an integral part of the finished product or service.

Components of overhead are shown below and are comprised of costs that cannot be identified or charged to a project, unless an arbitrary allocation basis is used.

Payroll	General accounting/finance
Personnel	Departmental accounts/finance
Procurement	Facilities
Advertising	Data processing
Legal costs	Top management
General government	Bids

Overhead will only be allowed via an approved cost allocation plan or an equitable and auditable distribution of overhead to all departments.

INELIGIBLE EXPENDITURES**450**

In the course of performing many types of projects, the term "construction" is utilized. However, the term does not make the costs eligible for funding under the Highway Users Tax Program. To be eligible, the work must be for a street or road purpose.

The following is a list of the types of expenditures not eligible for financing from gas tax moneys:

- Cost of rearranging non-street or road facilities, including utility relocation, when not a legal road or street obligation
- New (first installation of) utilities, including water mains, sanitary sewers, and other non-street facilities
- Cost of leasing property or right-of-way, except when required for construction work purposes on a temporary basis
- Cost of constructing or improving a street or area for parking purposes, except for the width normally required for parking adjacent to the traveled way and within the right-of-way
- Decorative lighting
- Park features such as benches, playground equipment, and restrooms
- Work outside the right of way which is not a specific right-of-way obligation
- Equestrian under- and overpasses or other similar structures for any other special interest group unless as a part of a right of way obligation
- Construction, installation, or maintenance of cattle guards
- Acquisition of buses or other mass transit vehicles or maintenance and operating costs for mass transit power systems or passenger facilities (passenger facilities include but are not limited to bus benches, shelters, and bus stop signs, or equipment and services)
- Maintenance or construction on alleys that have not been formally designated as part of the jurisdiction's street and road system
- Improvements and maintenance to park and ride designated lots
- Driveways outside of the street and road right-of-way
- Debt service payments for non-voter-approved bonds (or Certificate of Participation (COPs))

SPECIFIC DETERMINATIONS

500

QUESTIONS RELATED TO GAS TAX EXPENDITURES

510

The following information is to provide guidance on some specific questions that may arise during the course of a jurisdiction's annual street and road program. The list is not all-inclusive, but does cover a comprehensive area of activities.

<u>Subject</u>	<u>Determination</u>
May highway users taxes fund a freeway emergency telephone system?	This has been construed as a highway purpose, potentially increasing traffic capacity through better accident reporting.
May a city or county purchase land for "greenbelt" purposes with Highway Users Taxes?	Surplus street or road land may be used for a park, providing it mitigates the environmental impact of a street construction project. However, legislative action is necessary to authorize the use of highway users taxes to purchase land for "greenbelt" purposes.
May a city or county expend interest earned on highway users taxes for non-street or road purposes?	Interest follows the principal and may not be spent for a non-street or road purpose.
May a city or county temporarily transfer or lend money in its Special Gas Tax Street Improvement Fund or Road Fund to other funds in its treasury, if the borrowed amounts are repaid in the same fiscal year?	Article XIX of the Constitution, confining highway users taxes to direct use for street and road purposes, prohibits such temporary transfers or loans.
May highway users taxes fund the cost of lighting for bus stop shelters?	No, a bus stop shelter is not a facility for non-motorized traffic and such shelters appear related to the motorized mass transit system.
May a city or county expend highway users taxes for rubberized railroad grade crossing material or repair grade crossing?	Yes, the purchase or repair would constitute a streets and roads purpose and be eligible for highway users taxes funding.
May a city or county expend highway users taxes for maintenance on a state highway?	Yes, if there is an agreement allowing the city or county authority to maintain a state highway. Otherwise, the State has sole authority to maintain it.
May a city or county purchase equipment with highway users taxes?	Street or road related equipment is eligible for highway users taxes funding, provided the following criteria are met: <ul style="list-style-type: none"> • The city or county keep accurate records on acquisition cost, use, maintenance, and disposition; • The city or county reimburses the Special Gas Tax Street Improvement Fund or Road Fund for equipment utilized for a non-street purpose using either Caltrans equipment rates or internally developed rental rates with adequate supporting documentation; • The city or county provides a representation letter substantiating street use, non-street use; and • Proceeds from disposition are redeposited in the Special Gas Tax Street Improvement Fund or Road Fund.
May the highway users taxes program be charged for expenses incurred in attending or participating in Institute of Transportation and Traffic Engineering-sponsored programs conducted for street or road purposes?	The aforementioned programs are eligible for funding with highway users taxes.

What is the acceptable methodology for charging the Special Gas Tax Street Improvement Fund or Road Fund for its proportionate share of governmental overhead?

Overhead must be substantiated by a cost allocation plan, or an equitable and auditable distribution of these costs to all departments.

What is the proper treatment of right-of-way acquisition and disposal?

- Any city or county having purchased salable excess right-of-way with highway users taxes must report any unsold portions to the Controller, including the reasons for holding it and the anticipated date of disposal.
- If a city or county rededicates a park or other city-owned property for a street right-of-way, no charge may be made to the Special Gas Tax Street Improvement Fund or Road Fund for the value of this property.
- Any local jurisdiction may expend highway users taxes for relocation expenses necessitated by right-of-way acquisitions in accordance with the applicable *Government Codes* on relocation assistance.

May a city charge percentage engineering in lieu of actual costs?

Percentage engineering is allowable. The constraints are outlined as follows:

Contract Work—

<i>Preliminary Engineering</i>	<i>Construction Costs (in thousands)</i>	<i>Construction Engineering</i>
22%	\$0–\$49	22%
17%	\$50–\$74	20%
15%	\$75–\$99	18%
13%	\$100–\$149	16%
10%	\$150–\$249	15%
8%	\$250–\$499	14%
8%	\$500–\$999	14%
8%	\$1,000–\$2,000	14%

(These percentages will be computed on the eligible portion of the contract price.)

Day Labor—5% for preliminary engineering and 6% for construction engineering and inspection. (These percentages will be computed on eligible portions of material, equipment, rental and labor (including fringe benefits).)

Right of Way Engineering—2% (This percentage is on the total eligible right-of-way costs. If percentage engineering is used, the agency must carefully watch the following points: (1) no agency may claim percentage engineering in excess of its total street purpose engineering shown on the agency's records; (2) percentage charges may be made to the Special Gas Tax Street Improvement Fund during the same fiscal year in which the actual engineering work occurred (in some cases, this may require an estimate to be made in one year with an adjustment to actual in a subsequent year); and (3) if actual costs are known, it must be used in all cases.)

May a jurisdiction charge the Special Gas Tax Street Improvement Fund and Road Fund for construction of facilities that are necessary to drain streets and roads?

For this purpose those portions of the drainage system listed below may be financed entirely with such moneys:

- Cross culverts regardless of angle of crossing
- Storm drains, culverts, or drainage channels that are required to be constructed or reconstructed by improvements of the roadway
- Longitudinal storm drains or other longitudinal culverts, including manholes
- Cross or longitudinal gutters at intersections
- Catch basins and related pipes (The term “catch basin” shall include outlet structures or curb openings. Eligible “catch basin” must be located within the road or street system rights of way, or as close to the curb return joining the road or street system as practicable considering the location of obstructions and/or hydraulic considerations.)

Are highway users taxes available to be utilized for payment of the cost of any project to the extent that such cost is not reimbursable from federal funds (matching)?

Highway users taxes are eligible to fund matching contributions to railroad grade separation projects, and county and federal matching programs

SPECIAL ACCOUNTING REQUIREMENTS**600****SPECIAL ACCOUNTING REQUIREMENTS FOR CITIES****610**

The following serves as a guide in installation of accounting and financial systems, to ensure that the systems as conceived will continue through changes in personnel, to answer procedural inquiries, to aid in the audit process, and to aid in systems evaluation.

The *Streets and Highways Code* states, in part, “. . . no apportionment of money from the Highway Users Tax Account as provided in Section 2106 and 2107 shall be made to a city unless the city has set-up by ordinance a ‘Special Gas Tax Street Improvement Fund.’” This fund is a special revenue fund utilized to account for proceeds of specific revenue sources that are legally restricted to expenditures for special purposes.

Specific Criteria:

- Basis of Accounting—Modified accrual
- Primary Means of Spending Control—Annual budget appropriation limitations
- Usual Financing Sources—Legally or contractually identified revenues
- Measurement Focus—Spending and the quality and/or quantity of the products or services provided

Specific Requirements:

The following requirements are to provide guidance on the specific accounting treatment as it relates to the “Special Gas Tax Street Improvement Fund.”

- All apportionments shall be deposited directly into the Special Gas Tax Street Improvement Fund.
- Interest received by a city from the investment of money in its Special Gas Tax Street Improvement Fund shall be deposited in the fund and shall be used for street purposes.
- If other revenues are commingled in the Special Gas Tax Street Improvement Fund, it is the jurisdiction’s responsibility to provide accurate and adequate documentation to support revenue and expenditure allocation as well as segregated balances.
- Any expenditures being funded by “expenditure reimbursement” transfers of gas tax cash to other funds must be identified. Generally accepted accounting principles require that expenditures of the fund being reimbursed are credited to avoid an overstatement of expenditures. The credit would specifically identify the nature of expenditures being funded by gas tax.
- The modified accrual method of accounting is required by generally accepted accounting principles for the special revenue funds.

Interest Requirements (S&H Code §2113):

Any interest earned on investment of highway users taxes must be deposited in the Special Gas Tax Street Improvement Fund. Any city not electing to invest its highway users taxes, but at the same time investing most of its other available funds, should deposit the highway users taxes in a separate checking account to clearly indicate that no such moneys were invested.

If highway users taxes are invested, they must receive their equitable pro-ratio of interest earned on the total funds invested. Several methods are available to determine an equitable distribution of interest earned. Whatever method is employed, it will be analyzed during audit to determine reasonableness and confirm distribution to the Special Gas Tax Street Improvement Fund. The SCO recommends a distribution based on average month-end cash balances.

Reimbursements:

Reimbursements from whatever source, of highway users taxes previously expended for street and road construction or right of way purposes, must be deposited in the Special Gas Tax Street Improvement Fund. This includes, but is not limited to:

- Federal aid urban projects
- Cooperative agreements
- Right-of-way dispositions
- Federal and safety projects

SPECIAL ACCOUNTING REQUIREMENTS FOR COUNTIES

620

Gas tax moneys paid to the county shall be deposited into the county's Road Fund. The counties may deposit other money into this fund. All money deposited into this fund shall be expended by the county exclusively for county roads for the purposes specified in Section 2101 of the *Streets and Highways Code*. (Appendix B, S&H Code §2150)

Specific Requirements:

The following requirements are to provide guidance on the specific accounting treatment as it relates to the County Road Fund.

- Section 30200 of the *Government Code* requires the State Controller to prescribe uniform accounting procedures for counties. (Appendix C, GC §30200)
- The SCO's *Accounting Standards and Procedures for Counties* manual, Chapter 9, Appendix A, prescribes the accounting for the Road Fund.
- All apportionments received from the Highway Users Tax Fund shall be deposited into the county's Road Fund.
- The road commissioner of each county shall prepare a tentative road budget covering all proposed county road expenditures. This budget shall be submitted to the board of supervisors in accordance with Chapter 1 (commencing with Section 29000) of Division 3 of Title 3 of the *Government Code* and in the form and manner prescribed by the SCO and at the same time as other county departments submit their recommended budgets. (Appendix B, S&H Code §2007)
- Interest received by the county from the investment of money of its Road Fund shall be deposited in its Road Fund and shall be used for road purposes.
- All other moneys deposited into the Road Fund shall be used for road purposes.

Other County Requirements:

Each county board of supervisors shall appoint a single road commissioner for all road districts in the county. Every person who is appointed road commissioner after December 31, 1965, shall be a registered civil engineer. There are exceptions to this requirement. The City and County of San Francisco may appoint a road commissioner who is not a registered civil engineer. (Appendix B, S&H Code §2006)

The board of supervisors of any county may abolish the office of road commissioner if the board transfers all duties of the road commissioner to the county director of transportation. The director of transportation need not have any special permit, registration, or license. Any civil engineering functions required shall be performed by a registered civil engineer acting under the authority of the director of transportation. (Appendix B, S&H Code §2006.1)

The Board of Supervisors of Orange County may abolish the office of road commissioner if the board of supervisors transfers all duties of the road commissioner to an environmental management agency. The director of such environmental management agency shall not be required to have any special permit, registration, or license. Any civil engineering functions required to be performed by the road commissioner shall be performed by a registered civil engineer acting under the authority of the director of the agency. (Appendix B, S&H Code §2006.5)

Allocations or payments will not be made to any county from the Highway Users Tax Account until the county has complied with the requirements of *Streets and Highways Code* Section 2006. If a vacancy occurs, the county has 180 days to appoint a new road commissioner. The 180-day time limit is contingent on the condition that there be a qualified acting road commissioner functioning during the interim period appointed by the board of supervisors. (Appendix B, S&H Code §2006)

In May of each year, each county shall submit to Caltrans any additions or exclusions from its mileage of maintained county highways, specifying the termini and mileage of each route added or excluded from its county maintained roads. (Appendix B, S&H Code §2121)

RECORDS**630****Source Documentation:**

On construction or purchase of right-of-way, all expenditures charged to the Special Gas Tax Street Improvement Fund or Road Fund must be supported by a warrant or other source document clearly showing that the payment for the expenditure was made and that the source document (invoice, requisition, time sheet, equipment rental charge, engineering plans, specifications and other pertinent data, etc.) clearly identifies the project and other pertinent data to establish a readily discernible audit trail.

INFORMAL DETERMINATION**700****GENERAL INFORMATION****710**

The law does not provide for prior review of projects or proposed expenditures. The SCO's audit function relates only to a review of expenditures after the fact. However, the State Controller will provide an informal determination as to whether a particular expenditure is within the guidelines. This does not constitute a final determination, but would point out whether or not a question of legality or authorized purpose exists. The initial determination still rests with the jurisdiction.

To obtain general information, contact the State Controller's Office, Division of Audits, Gas Tax Program, at (916) 324-7226. If an informal determination is desired, submit a written request to the State Controller at the following address:

Betty T. Yee
Controller of the State of California
Division of Audits
Gas Tax Program
Post Office Box 942850
Sacramento, California 94250-5874

APPENDIX A

The following code sections provide guidance on some questions that may arise related to the cities' or counties' street or road programs. These code sections are not intended to be all-inclusive, but do cover a comprehensive area of activities. Each city or county should refer to the Legislative Counsel for up-to-date legislative information on California law.

**Article XIX of the
California Constitution
Motor Vehicle Revenues**

§1. Fuel taxes

Revenues from taxes imposed by the state on motor vehicle fuels for use in motor vehicles upon public streets and highways, over and above the cost of collection and any refunds authorized by law, shall be used for the following purpose:

- (a) The research, planning, construction, improvement, maintenance, and operation of public streets and highways (and their related public facilities for nonmotorized traffic), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes.
- (b) The research, planning, construction, and improvement of exclusive public mass transit guideways (and their related fixed facilities), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, the administrative costs necessarily incurred in the foregoing purposes, and the maintenance of the structures and the immediate right-of-way for the public mass transit guideways, but excluding the maintenance and operating costs for mass transit power systems and mass transit passenger facilities, vehicles, equipment and services.

§2. Vehicular fees

Revenues from fees and taxes imposed by the State upon vehicles or their use or operation, over and above the costs of collection and any refunds authorized by law, shall be used for the following purposes:

- (a) The state administration and enforcement of laws regulating the use, operation, or registration of vehicles used upon the public streets and highways of this State, including the enforcement of traffic and vehicle laws by state agencies and the mitigation of the environmental effects of motor vehicle operation due to air and sound emissions.
- (b) The purposes specified in Section 1 of this article.

§3. Revenue allocation

The Legislature shall provide for all allocation of the revenues to be used for the purposes specified in Section 1 of this article in a manner which ensures the continuance of existing statutory allocation formulas for cities, counties, and areas of the State, until it determines that another basis for an equitable, geographical, and jurisdictional distribution exists; provided that, until such determination is made, any use of such revenues for purposes specified in subdivision (b) of Section 1 of this article by or in a city, county, or area of the State shall be included within the existing statutory allocations to, or for expenditure in, that city, county, or area. Any future statutory revisions shall provide for the allocation of these revenues, together with other similar revenues, in a manner which gives equal consideration to the transportation needs of all areas of the State and all segments of the population consistent with the orderly achievement of the adopted local, regional, and statewide goals for ground transportation in local general plans, regional transportation plans, and the California Transportation Plan.

§4. Mass transit expenditures

Revenues allocated pursuant to Section 3 may not be expended for the purposes specified in subdivision (b) of Section 1, except for research and planning, until such use is approved by a majority of the votes cast on the proposition authorizing such use of such revenues in an election held throughout the county or counties, or a specified area of a county or counties, within which the revenues are to be expended. The Legislature may authorize the revenues approved for allocation or expenditure under this section to be pledged or used for the payment of principal and interest on voter-approved bonds issued for the purposes specified in subdivision (b) of Section 1.

§5. Highway bond payments

The Legislature may authorize up to 25 percent of the revenues available for expenditure by any city or county, or by the State, for the purposes specified in subdivision (a) of Section 1 of this article to be pledged or used for the payment of principal and interest on voter-approved bonds issued for such purposes.

APPENDIX B

The following code sections provide guidance on some questions that may arise related to the cities' or counties' street or road programs. These code sections are not intended to be all-inclusive, but do cover a comprehensive area of activities. Each city or county should refer to the Legislative Counsel for up-to-date legislative information on California law.

Selected Streets and Highways Code Sections**§906. Width of county highways; Exception**

The width of all county highways, other than bridges, alleys, lanes, and trails, shall be at least 40 feet, except as provided by Sections 906.5 and 969 and except that the board of supervisors of any county may, by a resolution passed by a unanimous vote of its members, determine that the public convenience and necessity demand the maintenance of a highway of less than 40 feet and may after such determination proceed with the maintenance of any such highway.

This section shall not increase or diminish the width of any county highway established, dedicated, and maintained as such prior to January 1, 1945.

§906.5. Installation of grates not hazardous to bicycle riders

On construction under a contract advertised for bids after July 1, 1973, the board of supervisors shall install on the surface of county highways upon which the operation of bicycles is permitted only those types of grates which are not hazardous to bicycle riders.

§906.6. Maintenance of highway less than 40 feet in width

Notwithstanding Section 906, a county may maintain a highway of less than 40 feet in width if all the cost of maintenance thereof is paid for by a maintenance district created pursuant to Chapter 26 (commencing with Section 5820) of Part 3 of Division 1.

§941. Establishment, recordation, construction, maintenance of highways; When public or private road to become county highway; Liability for failure to maintain road

(a) Boards of supervisors shall, by proper order, cause those highways which are necessary to public convenience to be established, recorded, constructed, and maintained in the manner provided in this division.

(b) No public or private road shall become a county highway until and unless the board of supervisors, or its designee, by appropriate action, has caused the road to be accepted into the county road system. No county shall be held liable for failure to maintain any road unless and until it has been accepted into the county road system by action of the board of supervisors or its designee.

(c) The acceptance of any road or the acceptance of any road subject to improvements pursuant to Section 66477.1 of the Government Code does not constitute the acceptance of the road into the county road system in the absence of the adoption of a resolution by the board of supervisors accepting the road into the county road system.

(d) In lieu of the procedures set forth in subdivisions (b) or (c), boards of supervisors may, by ordinance, designate a county officer to accept, on behalf of the board, roads or portions thereof, into the county road system and to record conveyances to the county of real property interests for road uses and purposes. The designee shall, prior to recording any conveyance under this section, affix a certificate to the instrument stating the acceptance into the county road system and designating the name or number, or both, of the county road. The designee shall report all acceptances and recordings to the board at the end of the fiscal year, or at more frequent intervals as determined by the board.

§969. Roads between towns and villages; Acquisition and reconstruction; Resolution determining; Expense

Whenever a road is of general utility and of public convenience and constitutes the only or principal means of communication between one town or village and another town or village in the same county, the board of supervisors may determine, by a two-thirds vote of its membership, that the public convenience and necessity demand the acquisition and reconstruction of such road. Thereafter, by a resolution passed by a two-thirds vote of its membership, the board may determine to, and after such determination may proceed to, acquire and reconstruct such road although it is not of the width required by Section 906. The board shall charge the expense of such acquisition and reconstruction to the county general fund, the road fund of the county, or the district fund of each district benefited, or to any two or more of such funds in such proportions as the board considers just and equitable.

§969.5. Improvement, etc., of private roads; Rental of equipment

Such boards may, after they have determined by a resolution adopted by a four-fifths vote of their membership that general county interest demands the improvement or repair of a privately owned road, improve or repair such road in consideration of the grant or lease of a right of way to the county for its own use or the use of the State, any political subdivision or other appropriate public agency for the public purposes specified in the resolution.

Such improvements or repairs shall be made and paid for in like manner as improvements or repairs of county highways.

By the same authorization the board may rent to the owner of land over which such a road has been open to the public for more than five years the machinery and equipment necessary to repair such road and the approaches thereto and any protecting embankments there may be, charging therefor by way of rental the cost of labor and other necessary expenses in addition to a reasonable allowance for depreciation of machinery.

Proceedings under this section shall not cause the road to become a county highway.

§985. Cattle guards, construction and maintenance

The board of supervisors may construct, install and maintain cattle guards on or adjacent to the county highways. The cost of constructing, installing, and maintaining such cattle guards may be paid from the general county fund.

The board supervisors may, under such restriction, plans and specifications as it may deem proper, permit any property owner to construct, install or maintain at his own expense, cattle guards on or adjacent to any county highway. The construction and maintenance of such cattle guards shall be under the direction and supervision of the board of supervisors, and they may require such bond as they deem proper as a condition of the granting of permission to erect such cattle guard.

§1622. "Road Fund"

All amounts paid to each county, out of money derived from the Highway Users Tax Fund shall be deposited in a "road fund" which each board of supervisors shall establish for that purpose.

Interest received by a county from the investment of money in its road fund shall be deposited in the fund and shall be used for road purposes.

§1623. Expenditures in cities; Fixing basis of allotment

The board of supervisors of any county may expend any portion of the amounts thus received by that county in the construction, maintenance, improvement or repair of streets, bridges, and culverts within those cities in the county the governing bodies of which by ordinance or resolution authorize such work of acquisition of any real property or interest therein, or right-of-way, construction, maintenance, improvement or repair. For this purpose each board of supervisors shall provide by ordinance the basis

and conditions upon which allocations will be made from its road fund for expenditure upon streets, bridges, and culverts in cities within the county.

§1624. Expenditures outside county limits; Authorizing resolution or ordinance

The board of supervisors of any county may, as provided in Section 1625, expend any portion of the amounts paid to that county, and deposited in the road fund, for the acquisition of right-of-way and the construction of any public highway outside of its county limits, whenever such construction is authorized by ordinance or resolution of the board of supervisors of the county in which the highway is to be constructed or for the acquisition of rights-of-way for, or the construction, improvement or maintenance of, any State highway pursuant to a contract made as provided in Section 130.

§1625. Procedures for making expenditures outside county limits

Where such authorization is given, the board of supervisors of the county desiring the construction may:

- (a) Expend, through its own officers or agencies, the amounts authorized by section 1624.
- (b) By resolution transfer such amounts to the account of the commission or to the account of the Secretary of Agriculture of the United States, and may by such resolution specify and determine the location and type of construction of such highway. The amount thus transferred shall, if accepted by the Commission or the Secretary of Agriculture, be expended exclusively for the purpose specified and determined in the resolution.

§1680. County aid to cities; Purposes of aid; Resolution determining

The board of supervisors of any county may, by a resolution adopted by a four-fifths vote of its members, determine that any of the following activities are of general county interest and that county aid shall be extended therefor:

- (a) The laying out, opening, construction, improvement, maintenance, repair, or altering of all or any part of any street within a city or extending along or across the boundary of a city.
- (b) The establishing, modifying or changing the grade of any such street.
- (c) The separation of the grades of any two or more such streets which intersect.
- (d) The separation of the grade of any such street from the grade of any steam, electric or street railroad crossing such street.
- (e) The construction of the necessary pavements, curbs, culverts, bridges, tunnels, subways, viaducts, drainage facilities or structures incident to or a part of such street.
- (f) The acquisition of any real property or interest therein, rights of way or other property necessary for any of the purposes mentioned in this section.

§1805. Width of city streets, private highways and by-roads

The width of all city streets, except state highways, bridges, alleys, and trails, shall be at least 40 feet, except that the governing body of any city may, by a resolution passed by a four-fifths vote of its membership, determine that the public convenience and necessity demand the acquisition, construction and maintenance of a street of less than 40 feet and, after such determination, proceed with the acquisition, construction or maintenance of any such street. The width of all private highways and by-roads, except bridges, shall be at least 20 feet. This section does not require that the width of city streets established or use as such prior to September 15, 1935, be increased or diminished.

§1806. Acceptance of street or road by city

(a) No city shall be held liable for failure to maintain any road until it has been accepted in the city street system in accordance with subdivision (b) or (c).

(b) Except as provided by Section 989, or by Section 57329 or 57385 of the Government Code, no public or private street or road shall become a city street or road until the governing body, by resolution, has caused the street or road to be accepted into the city street system.

(c) In lieu of the procedure set forth in subdivision (b), the governing body of a city may, by ordinance, designate a city officer to accept, on behalf of the governing body, streets and roads or portions thereof, into the city street system and to record conveyances to the city of real property interests for street and road uses and purposes. The designee shall, prior to recording any conveyance under this section, affix a certificate to the instrument stating the acceptance into the city street system and designating the name or number, or both, of the city street or road.

§2006. Road commissioner; Appointment; Qualifications; Public hearing on qualifications; Notice of hearing; Publication

(a) The board of supervisors of each county shall appoint a single road commissioner for all road districts in the county. Every person who is appointed road commissioner after December 31, 1965, shall be a registered civil engineer. However, the City and County of San Francisco may appoint a person road commissioner who is not a registered civil engineer. Any person appointed road commissioner on or before December 31, 1965, need not be a registered civil engineer if he or she is approved by the board of supervisors as qualified and competent to handle the road and highway work of the county. Any person who is a road commissioner in any county on December 31, 1965, need not be a registered civil engineer to be appointed road commissioner of another county after December 31, 1965. After October 1, 1952, no person shall be appointed road commissioner until the board of supervisors holds a public hearing on the qualifications of the candidate or candidates for the position of road commissioner. At least 14 days but not more than 30 days prior to the hearing, notice of the hearing shall be posted at the county courthouse and published at least once in a newspaper of general circulation in the county. Nothing in this section precludes one person from serving two or more counties. An elective county official shall not be appointed road commissioner after October 1, 1952, unless the official is holding the position of road commissioner on that date. The road commissioner is, at all times, under the direction and supervision of the board of supervisors but may be dismissed, after a hearing, only upon a majority vote of the board. This subdivision does not apply in chartered counties whose charter requires the county surveyor to perform the duties of, or exercise the powers conferred by law on, the road commissioner.

(b) Each county shall furnish evidence to the Controller that it has complied with this section.

(c) Neither the Controller nor any other state officer shall make any allocations or payments to any county from the Highway Users Tax Account in the Transportation Tax Fund until the county has complied with the requirements of this section; except that, if a vacancy occurs in the office of road commissioner of a county, the allocations or payments to the county shall not be suspended pursuant to this section unless the county has not appointed a new road commissioner in accordance with this section within 180 days from the date the vacancy first occurred.

(d) The 180-day time limit is contingent on the condition that there be a qualified acting road commissioner functioning during the interim period under direct appointment by the board of supervisors.

§2006.1. Abolition of office of road commissioner and transfer of duties

Notwithstanding Section 2006 or Section 2006.5, the board of supervisors of any county may abolish the office of road commissioner if the board transfers all duties of the road commissioner to the county director of transportation. The director of transportation shall not be required to have any special permit, registration, or license. Any civil engineering functions which are required to be performed by the road commissioner shall be performed by a registered civil engineer acting under the authority of the director of transportation.

§2006.5. Abolition of office of road commissioner in Orange County

Notwithstanding any other provision of law, the Board of Supervisors of Orange County may abolish the office of road commissioner if the board of supervisors transfers all duties of the road commissioner to an environmental management agency. The director of such environmental management agency shall not be required to have any special permit, registration, or license. Any civil engineering functions which are required to be performed by the road commissioner shall be performed by a registered civil engineer acting under the authority of the director of such agency.

The Legislature hereby finds and declares that this section, applicable only to Orange County, is necessary because of the unique and special problems of county road management in Orange County due to the extent of municipal incorporation found in the county.

§2007. Duty to prepare road budget; submission to supervisors; Hearings; Changes and revisions; Purposes for which funds expendable; Cancellation or transfer of appropriations

The road commissioner shall each year prepare a tentative road budget covering all proposed expenditures for the ensuing fiscal year for county road purposes. The road commissioner shall submit the budget to the board of supervisors in accordance with Chapter 1 (commencing with Section 29000) of Division 3 of Title 3 of the Government Code and in the form and manner prescribed by the Controller and at the same time as other county departments submit their recommended budgets.

The board of supervisors shall hold public hearings on the proposed road budget at the same time as the general county budget is considered and after like notice. In adopting the budget, the board may make such changes and revisions as it considers will subserve the public interest.

After adoption of the budget by the board of supervisors, the road commissioner shall not obligate or expend funds appropriated for county road purposes other than as set forth in the budget as adopted. However, the board of supervisors may, by appropriate action at any regular or special meeting, authorize the cancellation or transfer, in whole or in part, of any appropriation or appropriations set forth in the budget and reappropriate funds thus canceled for road purposes not set forth in the budget or to expenditure classifications insufficiently provided for where this action will best serve the interests of the people. Funds transferred pursuant to this section, or as authorized by the board of supervisors, shall immediately be made available for expenditure by the road commissioner for road purposes.

§2010. Inspection of roads by supervisors; Additional mileage; Use of privately owned automobile

In order that the provisions of this chapter may be effectively carried out, the members of the board of supervisors of their respective counties shall make reasonable inspection from time to time of the roads within their counties maintained from funds supplied by this chapter. The additional mileage entailed by this section, not to exceed six hundred dollars (\$600) in any one year, shall be a proper charge against and shall be paid from the one thousand six hundred sixty-seven dollars (\$1,667) monthly apportionment to the county under subdivision (a) of Section 2104.

Such mileage shall be deemed to be in addition to any other mileage allowed by law or county charter, and each supervisor who uses a privately owned automobile in the discharge of duties imposed upon him in connection with the county road system shall receive for the performance of such duties in addition to the compensation and any other allowances paid him as supervisor, but not in duplication of any other mileage allowed by law or county charter, twenty-five dollars (\$25) per month for the first 250 miles traveled, without filing a report of the specific inspection tours requiring such mileage. For mileage traveled in excess of 250 miles, each supervisor shall be paid ten cents (\$0.10) for each mile traveled up to 250 miles, or twenty-five dollars (\$25) for a total not to exceed 500 miles or fifty dollars (\$50). The supervisor claiming such additional mileage shall file a report of the inspection tour or tours requiring such travel.

§2101. Moneys in Highway Users Tax Account appropriated; Purposes

All moneys in the Highway Users Tax Account in the Transportation Tax Fund and hereafter received in the account are appropriated for all of the following:

- (a) The research, planning, construction, improvement, maintenance, and operation of public streets and highways (and their related public facilities for nonmotorized traffic), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes.
- (b) The research and planning for exclusive public mass transit guideways (and their related fixed facilities), the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes.
- (c) The construction and improvement of exclusive public mass transit guideways (and their related fixed facilities), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, the administrative costs necessarily incurred in the foregoing purposes, and the maintenance of the structures and the immediate right-of-way for the public mass transit guideways, but excluding the maintenance and operating costs for mass transit power systems and mass transit passenger facilities, vehicles, equipment, and services, in any area where the voters thereof have approved a proposition pursuant to Section 4 of Article XIX of the California Constitution.
- (d) The payment of principal and interest on voter-approved bonds issued for the purposes specified in subdivision (c).

§2103. Apportionment of money in fund

At least 90 percent of the balance deposited to the credit of the Highway Users Tax Account in the Transportation Tax Fund by the 28th day of each month shall be apportioned by the State Controller by the second working day thereafter, except for June, in which case the apportionment shall be made the same day. These apportionments shall be made as provided for in Sections 2103 to 2122, inclusive. If information is not available to make the apportionment as required, the apportionment shall be made on the basis of the information of the previous month. Amounts not apportioned shall be included in the apportionment of the subsequent month.

§2104. Apportionment among counties of money derived under Motor Vehicle Fuel License Tax Law

A sum equal to the net revenue derived from a per gallon tax of 2.035 cents (\$0.02035) under the Motor Vehicle Fuel License Tax Law (Part 2 (commencing with Section 7301) of Division 2), 1.80 cents (\$0.0180) under the Use Fuel Tax Law (Part 3 (commencing with Section 8601) of Division 2), and 1.80 cents (\$0.0180) under the Diesel Fuel Tax Law (Part 31 (commencing with Section 60001) of Division 2) of the Revenue and Taxation Code, shall be apportioned among the counties, as follows:

- (a) Each county shall be paid one thousand six hundred sixty-seven dollars (\$1,667) during each calendar month, which amount shall be expended exclusively for engineering costs and administrative expenses with respect to county roads.
- (b) A sum equal to the total of all reimbursable snow removal or snow grooming, or both, costs filed pursuant to subdivision (d) of Section 2152, or seven million dollars (\$7,000,000), whichever is less, shall be apportioned in 12 approximately equal monthly apportionments for snow removal or snow grooming, or both, on county roads, as provided in Section 2110.
- (c) A sum equal to five hundred thousand dollars (\$5,000,000) shall be apportioned in 12 approximately equal monthly apportionments, as provided in Section 2110.5.
- (d) Seventy-five percent of the funds payable under this section shall be apportioned among the counties monthly in the respective proportions that the number of fee-paid and exempt vehicles which are registered in each county bears to the total number of fee-paid and exempt vehicles registered in the state.

For purposes of apportionment under this subdivision, the Department of Motor Vehicles shall, as soon as possible after the last day of each calendar month, furnish to the Controller a verified statement showing the number of fee-paid and exempt vehicles which are registered in each county and in the state as of the last day of each calendar month as reflected by the records of the Department of Motor Vehicles.

(e) Of the remaining money payable, there shall be paid to each eligible county a amount that is computed monthly as follows: The number of miles of maintained county roads in each county shall be multiplied by sixty dollars (\$60); from the resultant amount, there shall be deducted the amount received by each county under subdivision (d) and the remainder, if any, shall be paid to each county.

(f) The remaining money payable, after the foregoing apportionments, shall be apportioned among the counties in the same proportion as the money referred to in subdivision (d).

§2105. Additional apportionment to counties and cities

In addition to the apportionments prescribed by Sections 2104, 2106, and 2107, from the revenues derived from a per gallon tax imposed pursuant to Section 7351 of the Revenue and Taxation Code, and per gallon tax imposed pursuant to Section 8651 of the Revenue and Taxation Code, and a per gallon tax imposed pursuant to Sections 60050 and 60115 of the Revenue and Taxation Code, the following apportionments shall be made:

(a) A sum equal to the net revenue from a tax of 11.5 percent of any per gallon tax in excess of nine cents (\$0.09) per gallon under Section 7351 of the Revenue and Taxation Code, . . . 11.5 percent of any per gallon tax in excess of nine cents (\$0.09) per gallon under Section 8651 of the Revenue and Taxation Code, and 11.5 percent of any per gallon tax in excess of nine cents (\$0.09) per gallon under Sections 60050 and 60115 of the Revenue and Taxation Code, shall be apportioned among the counties, including a city and county. The amount of apportionment to each county, including a city and county, during a fiscal year shall be calculated as follows:

(1) One million dollars (\$1,000,000) for apportionment to all counties, including a city and county, in proportion to each county's receipts during the prior fiscal year under Sections 2104 and 2106.

(2) One million dollars (\$1,000,000) for apportionment to all counties, including a city and county, as follows:

(A) Seventy-five percent in the proportion that the number of fee-paid and exempt vehicles which are registered in the county bears to the number of fee-paid and exempt vehicles registered in the state.

(B) Twenty-five percent in the proportion that the number of miles of maintained county roads in the county bears to the miles of maintained county roads in the state.

(3) For each county, determine its factor which is the higher amount calculated pursuant to paragraph (1) or (2) divided by the sum of the higher amounts for all of the counties.

(4) The amount to be apportioned to each county is equal to its factor multiplied the amount available for apportionment.

(b) A sum equal to the net revenue from a tax of 11.5 percent of any per gallon tax in excess of nine cents (\$0.09) per gallon under Section 7351 of the Revenue and Taxation Code, 11.5 percent of any per gallon tax in excess of nine cents (\$0.09) per gallon under Section 8651 of the Revenue and Taxation Code, and 11.5 percent of any per gallon tax in excess of nine cents (\$0.09) per gallon under Sections 60050 and 60115 of the Revenue and Taxation Code, shall be apportioned to cities, including a city and county, in the proportion that the total population of the city bears to the total population of all the cities in the state.

§2106. Apportionment of motor vehicle fuel license tax proceeds to counties and cities

A sum equal to the net revenue derived from one and four one-hundredths cent (\$0.0104) per gallon tax under the Motor Vehicle Fuel License Tax Law (Part 2 (commencing with Section 7301) of Division 2 of the Revenue and Taxation Code) shall be apportioned monthly from the Highway Users Tax Account in the Transportation Tax Fund among the counties and cities as follows:

- (a) Four hundred dollars (\$400) per month shall be apportioned to each city and city and county and eight hundred dollars (\$800) per month shall be apportioned to each county and city and county
- (b)(1) Commencing on July 31, 2001, and on the last day of each month after that date, to and including June 30, 2006, the sum of six hundred thousand dollars (\$600,000) per month shall be transferred to the Bicycle Transportation Account in the State Transportation Fund.
- (2) After June 30, 2006, the sum of four hundred sixteen thousand six hundred sixty-seven dollars (\$416,667) shall be transferred on the last day of each month after that date to the Bicycle Transportation Account in the State Transportation Fund.
- (c) The balance shall be apportioned, as follows:
 - (1) A base sum shall be computed for each county by using the same proportions of fee-paid and exempt vehicles as are established for purposes of apportionment of funds under subdivision (d) of Section 2104.
 - (2) For each county, the percentage of the total assessed valuation of tangible property subject to local tax levies within the county which is represented by the assessed valuation of tangible property outside the incorporated cities of the county shall be applied to its base sum, and the resulting amount shall be apportioned to the county. The assessed valuation of taxable tangible property, for purposes of this computation, shall be that most recently used for countywide tax levies as reported to the Controller by the State Board of Equalization. If an incorporation or annexation is legally completed following the base sum computation, the new city's assessed valuation shall be deducted from the county's assessed valuation, the estimate of which may be provided by the State Board of Equalization.
 - (3) The difference between the base sum for each county and the amount apportioned to the county shall be apportioned to the cities of that county in the proportion that the population of each city bears to the total population of all the cities in the county. Populations used for determining apportionment of money under Section 2107 are to be used for purposes of this section.

§2106.5. Agreement of county and included incorporated cities on allocation of funds; Disposition of apportionments

- (a) Each county and any of its incorporated cities may enter into an agreement regarding the base sum established by paragraph (1) of subdivision (c) of Section 2106, providing for expenditure of the amounts apportioned to the county and apportioned for expenditure within the cities participating in the agreement upon roads and streets within the county and the cities participating in the agreement.
- (b) Any of the incorporated cities within a county may enter into an agreement among themselves regarding the amount apportioned to them pursuant to paragraph (3) of subdivision (c) of Section 2106 for expenditure upon city streets within the cities participating in the agreement.
- (c) Any such agreement shall be filed with the State Controller. After verification of the agreement by the State Controller, the State Controller shall make disposition of the apportionments to the parties participating in the agreement in accordance with terms of the agreement.

§2107. Apportionment to cities, and cities and counties on basis of population

A sum equal to the net revenues derived from a per gallon tax of 1.315 cents (\$0.01315) under the Motor Vehicle Fuel License Tax Law (Part 2 (commencing with Section 7301) of Division 2) 2.59 cents (\$0.0259) under the Use Fuel Tax Law (Part 3 (commencing with Section 8601) of Division 2), and 1.80 cents (\$0.0180) under the Diesel Fuel Tax Law (Part 31 (commencing with Section 60001) of Division 2) of the Revenue and Taxation Code, shall be apportioned monthly to the cities and cities and counties of this state from the Highway Users Tax Account in the Transportation Tax Fund as provided in this section.

From that sum, the Controller shall allocate annually to each city that has filed a report containing the information prescribed by subdivision (c) of Section 2152, and that had expenditures in excess of five thousand dollars (\$5,000) during the preceding fiscal year for snow removal, an amount equal to one-half of the amount of its expenditures for snow removal in excess of five thousand dollars (\$5,000) during that fiscal year.

The balance of that sum from the Highway Users Tax Account shall be allocated to each city, including city and county, in the proportion that the total population of the city bears to the total population of all the cities in this state.

For the purpose of this section, except as otherwise provided in this paragraph, the population in each city is the population determined for that city in the manner specified in Sections 11005 and 11005.3 of the Revenue and Taxation Code. Commencing with the ninth fiscal year of a city described in subdivision (a) of Section 1105.3 of the Revenue and Taxation Code, and the sixth fiscal year of a city described in subdivision (b) of the that same section, the population in each city is the population determined for that city in the manner specified in Section 11005 of the Revenue and Taxation Code.

§2107.3. Apportionment of funds; Incorporation, annexation or exclusion of territory, increase in population or disincorporation

The incorporation of a new city, or any annexation or exclusion of territory to or from an existing city, shall be considered for the purpose of apportionment of funds pursuant to Section 2107. The revenue shall be apportioned among the cities monthly as revenues are received in the Highway Users Tax Fund. Any newly incorporated city or any increase in population due to annexation shall be included in the monthly apportionment following such incorporation or annexation.

In the event of the disincorporation of a city, or in the event the incorporation of a city is adjudged invalid, any funds apportioned pursuant to Section 2107 to such city, but which are unexpended, shall revert to the Highway Users Tax Fund and shall be reapportioned to all other cities and cities and counties pursuant to Section 2107.

The Controller shall not be required to reapportion funds previously apportioned for expenditure in the different cities of the state by reason of any subsequent incorporation, invalidation of incorporation, annexation or exclusion of territory.

§2107.4. Use of funds for debt payment

Not more than one-quarter of the funds allocated to a city or county from the Highway Users Tax Account in the Transportation Tax Fund for the construction of streets therein may be used to make principal and interest payments on bonds issued for such construction, if the issuance of such bonds is authorized by a proposition approved by a majority of the votes cast thereon. The term of any such bonds shall not exceed 25 years.

§2107.5. Allocations; Engineering costs and administrative expenses in respect to city streets

In addition to the amounts apportioned to cities from the Highway Users Tax Fund under Sections, 2106 and 2107, the following amounts shall be allocated annually during the month of July of each fiscal year for expenditure exclusively for engineering costs and administrative expenses in respect to city streets:

(a) For each city with a population of over 500,000 inhabitants.....	\$20,000
(b) For each city with a population of 100,000 to 500,000 inhabitants.....	10,000
(c) For each city with a population of 50,000 to 99,999 inhabitants.....	7,500
(d) For each city with a population of 25,000 to 49,999 inhabitants.....	6,000
(e) For each city with a population of 20,000 to 24,999 inhabitants.....	5,000
(f) For each city with a population of 15,000 to 19,999 inhabitants.....	4,000
(g) For each city with a population of 10,000 to 14,999 inhabitants.....	3,000
(h) For each city with a population of 5,000 to 9,999 inhabitants.....	2,000
(i) For each city with a population of less than 5,000 inhabitants.....	1,000

For the purpose of this section the population in each city shall be determined in accordance with Sections 2107, 2107.1 and 2107.2 at the time of allocation. Any city incorporated after the first day of July of any year shall receive the full annual allocation prescribed in this section, such allocation to be made during the month succeeding the filing or certification of the incorporation by the Secretary of State.

Any city under subdivision (h) or (i) above may expend the moneys allocated to it hereunder for acquisition of rights-of-way for and construction of its street system.

§2110. Apportionment of moneys payable to counties under Section 2104(b)

(a) The moneys payable to the counties under subdivision (b) of Section 2104 shall be apportioned monthly among the several counties as follows:

(1) A sum equal to the total of all reimbursable snow removal costs filed pursuant to subdivision (d) of Section 2152, or five million five hundred thousand dollars (\$5,500,000), whichever is less, shall be apportioned in 12 approximately equal monthly apportionments for snow removal or snow grooming, or both, on county roads as follows:

(2) If the total is less than five million five hundred thousand dollars (\$5,500,000), the full amount of reimbursable snow removal or snow grooming, or both, costs shall be apportioned to the several counties in an amount equal to that computed pursuant to the report filed by each county pursuant to subdivision (d) of Section 2152.

(3) If the total is five million five hundred thousand dollars (\$5,500,000) or more for the fiscal year, the Controller shall compute percentages for the apportionment of five million five hundred thousand dollars (\$5,500,000) to the several counties in the state for snow removal or snow grooming, or both, on county roads, including the purchase of snow removal equipment therefor, and shall apportion the amount to the counties in the computed percentages. The percentage each county is to be apportioned during the fiscal year shall be derived by adding its reimbursable snow removal or snow grooming, or both, expenditures for the three preceding fiscal years as to which the Controller has received snow removal or snow grooming, or both, expenditure reports pursuant to Section 2152, and dividing the sum by the total amount of reimbursable snow removal or snow grooming, or both, expenditures by all counties in the state during those fiscal years.

(b) On or before the first day of March of each year, the Controller shall notify each county of the amount apportioned to it pursuant to this section for expenditure for snow removal or snow grooming, or both, on county roads during the following fiscal year.

§2110.5. Apportionment of money payable to counties under Section 2104(c)

The money payable to the counties under subdivision (c) of Section 2104 shall be apportioned monthly for heavy rainfall and storm damage on county roads to the following counties in the named percentages:

Alameda	2.629	Plumas .....	.897
Amador .....	.135	Riverside	1.185
Butte .....	.161	San Benito	1.070
Colusa .....	.339	San Bernardino	2.609
Contra Costa	10.575	San Francisco	1.016
Del Norte .....	.251	San Diego	2.760
Fresno .....	.639	San Luis Obispo	5.782
Humboldt	4.935	Santa Barbara	7.661
Los Angeles	9.913	Santa Cruz	12.162
Marin	3.781	Sierra .....	.333
Mendocino	2.084	Siskiyou .....	.814
Monterey	3.701	Sonoma	10.238
Napa	1.950	Trinity	2.137
Nevada .....	.718	Ventura	8.543
Orange .....	.051	Yuba .....	.846
Placer .....	.085		

§2113. Apportionment; Expenditure; State employees not liable

No apportionment of money from the Highway Users Tax Fund as provided in Section 2106 or 2107 shall be made to a city unless the city has set up by ordinance a "special gas tax street improvement fund."

All apportionments of such moneys shall be deposited in the "special gas tax street improvement fund."

In making any expenditure a city shall follow the law governing it in regard to the doing of the particular type of work in cases which are not exclusively municipal affairs.

No state officer or employee shall be liable for anything done, or omitted to be done, by any city in the performance of any work.

Interest received by a city from the investment of money in its special gas tax street improvement fund shall be deposited in the fund and shall be used for street purposes.

§2118. Deposit requirement for money received from Tax Fund

When the State Controller determines it to be necessary, he/she may require a county or city to deposit money received from the Highway Users Tax Fund in a separate bank account.

§2119. Prerequisites to drawing or issuance of warrants in favor of county or city

The State Controller shall not draw his/her warrant upon the Highway Users Tax Fund in favor of any county or city which has failed to establish any road or street fund as required by law, which has failed to deposit money received from the Highway Users Tax Fund in a separate bank account when required under Section 2118, which has failed, neglected or refused to file any report required by law, showing the amount of money received by such county or city from the Highway Users Tax Fund and the disposition thereof, or which has failed, neglected, or refused to restore any such moneys not expended in conformance with any law or constitutional provision. On satisfactory proof by such county or city to the State Controller of the establishment of such road or street fund, the deposition of money in a separate bank account, the filing of such report, or the restoration of the improperly expended moneys, such warrant shall be issued.

A county or city shall have reasonable time, after notification from the State Controller, to comply with the provisions of this section.

§2121. Additions or exclusions from mileage of added or excluded routes; Affect of appeal on apportionment; Relinquishment of highway to county

(a) In May of each year each county shall submit to the department any additions or exclusions from its mileage of maintained county highways, specifying the termini and mileage of each route added or excluded from its county maintained roads. The department shall either approve or disapprove each such inclusion or exclusion and in the event of a disapproval the county shall have the right to appeal as provided in Section 74. The department shall as required by the Controller certify to him or her county mileage figures. No appeal shall affect any apportionment made by the Controller pending the determination of appeal. If, on appeal, additional mileage is allowed the county, the department shall immediately certify the corrected figure to the Controller, and the same shall be used for subsequent apportionments.

(b) On relinquishing any state highway or portion thereof to a county, the department shall immediately certify to the Controller the mileage so relinquished and the same shall immediately be added to the county's maintained mileage of county roads for purposes of subsequent apportionments.

§2150. Payments into county special road improvement fund; Expenditures from Tax Fund; Purposes; Disposition of amounts paid in county road funds

All amounts paid to each county, out of the Highway Users Tax Fund shall be deposited in its road fund. The board may deposit in said fund any other money available for roads. All money received by a county from the Highway Users Tax Fund and all money deposited by a county in its road fund shall be

expended by the county exclusively for county roads for the purposes specified in Section 2101 or for other public street and highway purposes as provided by law.

The amounts paid to a county for snow removal on county roads and for heavy rainfall and storm damage on county roads, pursuant to Section 2110, shall be kept in separate accounts in its road fund and shall be used solely for the purpose for which apportioned.

§2151. Annual report of expenditures; Person responsible for making and signing report; Certification

On or before the first day of October of each year, the governing body of each county and city shall cause to be made and filed with the Controller a complete report of the expenditures for street or road purposes during the preceding fiscal year ending on the 30th day of June. However, the City of El Segundo, the City of Huntington Beach, the City of Inglewood, the City of Long Beach, or the City of South Lake Tahoe may send, on a one-time basis, a written notice to the Controller that it has selected a fiscal year ending on a date other than June 30, and, in that case, the fiscal year selected by the city shall be its fiscal year for reports under this section. (Appendix B, S&H Code §2151)

The Controller shall prescribe the form and contents of the report. The report shall show the amount expended for construction by contract, maintenance by contract, construction by day labor, and maintenance by day labor. For construction and maintenance by day labor, the amount shall include the cost of material, labor, equipment, and overhead for work performed thereunder.

The board of supervisors of each county shall by appropriate action, at any regular or special meeting, designate either the county road commissioner or the county auditor as the person responsible for making and signing the report required by this section. When the road commissioner is designated to make and sign the report, the county auditor shall certify the report before it is filed with the Controller. When the county auditor is designated to make and sign the report, the road commissioner shall certify the report before it is filed with the Controller. Reports made by each city shall be certified by the city's fiscal officer.

§2152. Contents of report

The report shall contain the following:

(a) A detailed statement of all money available from all sources during the fiscal year covered by the report, including money made available by the United States, the state, the county or city, any other governmental agency, and money available from bond issues, special assessments, or from any other source whatever for expenditure for street or road purposes

(b) A detailed statement of all expenditures during the fiscal year covered by the report for street or road purposes, including obligations incurred but not yet paid. The statement shall be broken down into expenditure categories, including, but not limited to, expenditures for right-of-way or other property, new construction, reconstruction, widening, resurfacing, maintenance, repair, and acquisition and maintenance of equipment.

The State Controller, with the advice of the department, may prescribe any other expenditure categories and may require any detail that may be deemed necessary by him or her fully to disclose the nature and extent of all financial transactions by the county or city relating to streets or roads.

(c) A detailed statement of all expenditures during the fiscal year covered by the report for snow removal or snow grooming, or both, including expenditures of money apportioned pursuant to Section 2107 or 2110. The statement shall include equipment costs in connection with snow removal or snow grooming, or both, on an hourly rental basis or on any other annual basis that the State Controller may require.

(d) In addition, the county shall compute its reimbursable snow removal costs. The reimbursable snow removal or snow grooming, or both, costs shall be in an amount equal to 80 percent of the expenditures described in subdivision (c) that are in excess of five thousand dollars (\$5,000).

(e) For purposes of this section, "snow grooming" is a method whereby snow is packed down into a hard surface in order to facilitate transportation by snowmobiles or other vehicles modified or accustomed to traveling on packed snow or ice, or both.

§2153. State Controller to insure adequacy and accuracy of reports

The State Controller shall take such steps as he/she may deem necessary to insure that such reports are adequate and accurate.

§2154. Tabulation and compilation of reports; Distribution

The * * * Controller shall annually tabulate and compile all such reports received by him or her and shall distribute copies of * * * that tabulation and compilation to the Governor, the Lieutenant Governor, the Members of the Legislature, the department, the * * * State Auditor, the Joint Legislative Audit Committee, the cities, and the counties and to any legislative committee charged with the investigation of streets, roads highways, or bridges in this state.

§2155. State money not be allocated to city or county delinquent in filing report

No state money shall be allocated to or made available for expenditure by any county or city at any time when such county or city is delinquent in filing the report provided for in Section 2151.

APPENDIX C

The following code sections provide guidance on some questions that may arise related to the cities' or counties' street or road programs. These code sections are not intended to be all-inclusive, but do cover a comprehensive area of activities. Each city or county should refer to the Legislative Counsel for up-to-date legislative information on California law.

Selected Government Code Sections**§12410. Fiscal matters; claims and disbursements; Audits**

The Controller shall superintend the fiscal concerns of the state. The Controller shall audit all claims against the state, and may audit the disbursement of any state money, for correctness, legality, and for sufficient provisions of law for payment. Whenever, in his opinion, the audit provided for by Chapter 4 (commencing with Section 925), Part 3, Division 3.6 of Title 1 of this code is not adequate, the Controller may make such field or other audit of any claim or disbursement of state money as may be appropriate to such determination.

§30200. Prescription and adoption of uniform accounting procedures for counties under this division; Authority of State Controller

Under this division, the Controller shall prescribe for counties uniform accounting procedures conforming to generally accepted accounting principles. The procedures shall be adopted under the provisions of Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 and shall be published in the California Administrative Code either in their entirety or by reference. The Controller shall prescribe such procedures after consultation with and approval by the Committee on County Accounting Procedures. Approval of such procedures shall be by a majority vote of the members of the committee. The vote may be conducted by mail at the discretion of the chairperson of the committee, provided however, that should one or more members of the committee request a meeting for the purpose of voting the chairperson shall call a meeting of the committee as provided in Section 30201.

§30201. Committee on County Accounting Procedures; Members; Appointment; Compensation and expenses; Designation of chairman; Notice of meeting

The Committee on County Accounting Procedures shall consist of 10 members appointed by the State Controller, to serve at the pleasure of the Controller. Five of the members shall be county auditors, three shall be county administrative officers, and two shall be members of a county board of supervisors. The members of the committee shall serve without compensation but shall be reimbursed for their necessary traveling and other expenses incurred in attending meetings of the committee. Such expenses shall be paid by the county of which the member is an officer. The State Controller shall designate a member of the committee to serve as chairman. The committee shall meet at the call of the chairman and each member shall be given written notice of any meeting at least 10 days prior to the date of the meeting.



COUNTY OF SAN MATEO
COUNTY MANAGER'S OFFICE

Members Memorandum

Date: September 10, 2018
To: Honorable Members, Board of Supervisors
From: John L. Maltbie, County Manager
Subject: Budget Hearings Report Back Item:
Budget Allocations by Measure K Category

BACKGROUND:

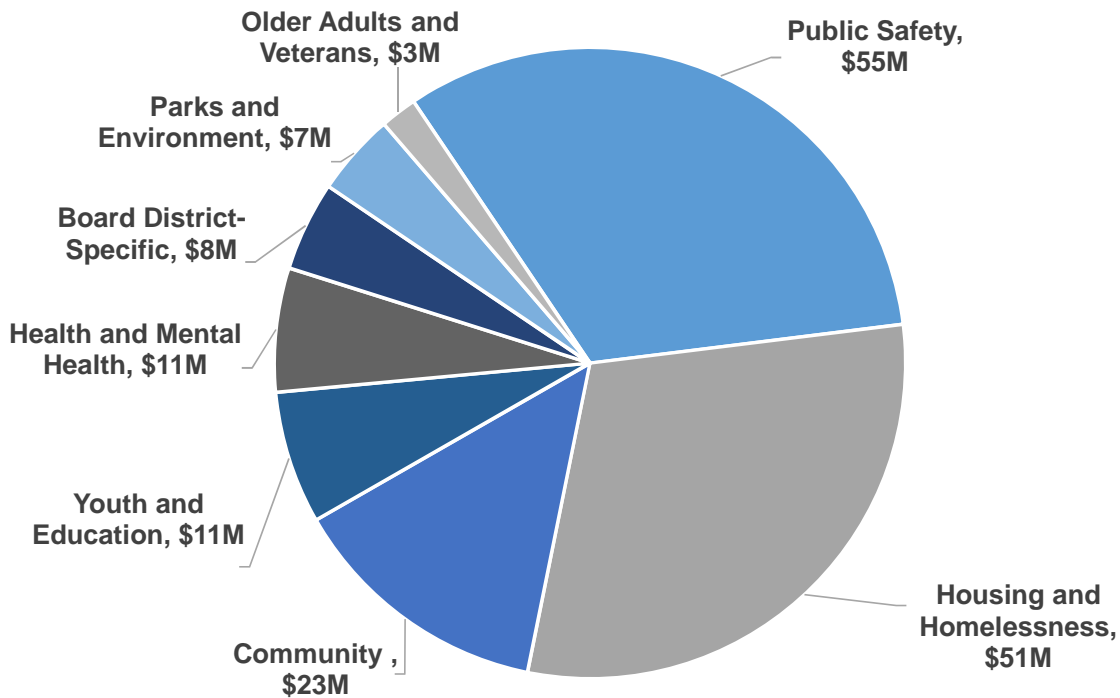
During the Fiscal Year 2018-19 Recommended Budget Hearing, your Board requested a report back item regarding budget allocations by Measure K category.

DISCUSSION:

The attached report contains a summary of budget allocations for the following Measure K categories: District-Specific, Public Safety, Health and Mental Health, Youth and Education, Housing and Homelessness, Parks and Environment, Older Adults and Veterans, and Community. Going forward Measure K reporting will be divided by these categories.

If you have any questions, please feel free to contact me.

Cc: Mike Callagy, Assistant County Manager
Iliana Rodriguez, Deputy County Manager
Peggy Jensen, Deputy County Manager
Robert Manchia, County Budget Director
CMO Budget Analysts



Board District-Specific - \$8M

Department Name	Project Name	2018-19 Adopted
Department of Public Works	Programs and Services Dist 3	51,041
County Manager/Clerk of the Board	Measure K Admin Assistant	135,000
Parks Department	Programs and Services Dist 3	331,000
Non-Departmental Services	Programs and Services Dist 5	1,100,000
Non-Departmental Services	Programs and Services Dist 3	1,280,273
Non-Departmental Services	Programs and Services Dist 4	1,413,249
Non-Departmental Services	Programs and Services Dist 1	1,578,750
Non-Departmental Services	Programs and Services Dist 2	1,864,648
Total		7,753,961

Public Safety - \$55M

Department Name	Project Name	2018-19 Adopted
Sheriff's Office	Coastside Response Coordinator	65,858
Human Services Agency	CORA - Legal Expenses	77,250
Sheriff's Office	Human Trafficking & CSEC	210,000
Sheriff's Office	School Safety	578,212
Fire Protection Services	County Fire Engine Replc Fnd	1,500,000
Other Capital Construction Fund	Pescadero Fire Station	1,563,240
Other Capital Construction Fund	Skylonda Fire Station Repl	1,945,054
Other Capital Construction Fund	PSC Regional Ops Ctr (ROC)	48,929,578
Total		54,869,192

Health & Mental Health - \$11M

Department Name	Project Name	2018-19 Adopted
Health System	SMART Program	86,862

Health System	Jail Alternate Program	143,405
Health System	Jail Alternate Program	171,699
Health System	Coastside Medical Services	519,865
Human Services Agency	Public Health Nurse Program	524,943
Health System	Respite Program	1,058,000
Health System	Home Visit Expansion	1,226,592
Health System	Whole Person Care Match	2,000,000
Non-Departmental Services	Agreement with Seton Med Ctr	5,000,000
Total		10,731,366

Youth & Education - \$11M

Department Name	Project Name	2018-19 Adopted
Health System	4H Youth Development Program	30,900
Human Services Agency	CASA (Advocates) - Foster Care	108,212
Health System	Comm Collab East Palo Alto	116,390
Health System	COE and Schools Coordination	163,822
Health System	Parenting Project-MH	196,099
Human Services Agency	StarVista Dybrk Fstr Yth Trg	219,300
Health System	First Aid-MH	259,708
Health System	PES Case Management	309,301
County Manager/Clerk of the Board	Students With Amazing Goals	350,000
County Library	Library Summer Reading Progrms	366,000
Health System	Residential Substance Abuse	386,250
Human Resources Department	Supported Training Employ Prog	400,000
Health System	Pre To Three	404,390
Health System	Early Onset Bipolar	420,512
Health System	Pre To Three	569,905
Health System	Youth Trauma Intervention	592,250
Health System	Early Childhood Comm Teams	679,800
Health System	Youth Outpatient Case Mgmt	761,924
Human Services Agency	At-Risk Foster Youth Services	1,030,000
Human Services Agency	HSA PEI-At Risk Child	1,622,296
Non-Departmental Services	Early Learnng and Care Trust Fd	2,500,000
Total		11,487,059

Housing & Homelessness - \$55M

Department Name	Project Name	2018-19 Adopted
Human Services Agency	RRHHL Program Auditing Needs	10,000
Human Services Agency	RRHHL Inclement Weather	30,030
Human Services Agency	Mobile Hygiene Unit	35,646
Human Services Agency	RRHHL MVP Diversion	40,000
Human Services Agency	Rotating Church Shelters	75,000
Department of Housing	21 Elements CCAG	92,970
Human Services Agency	RRHHL CoC Tech Assistance	105,000
Human Services Agency	ITA - Clarity & FRC database	107,952
Planning and Building	Affordable Housing Initiative	137,500
Human Services Agency	Safe Harbor Shelter Bridge	173,349
Human Services Agency	BitFocus Clarity Human Svcs	189,935
Department of Housing	Staff Support	225,000
Human Services Agency	RRHHL Medical Services	257,066
Department of Housing	HIP Shared Housing	265,392

Office of Sustainability	Home for All	275,000
County Manager/Clerk of the Board	Home for All	325,000
Human Services Agency	Homeless Outreach Teams	334,683
Health System	Augmented Housing Insp Pgm	404,547
Human Services Agency	CORE Agenc Emerg Housg Assist	438,600
Human Services Agency	RRHHL MVP Bridge Funding	450,000
Human Services Agency	RRHHL Interim Housing Capacity	504,173
Human Services Agency	EPA Homeless Shelter Op Exp	577,280
Department of Housing	Landlord Tenant I and R	597,882
Human Services Agency	HOPE Plan Implementation	939,755
Human Services Agency	RRHHL Abode Services	1,119,517
Human Services Agency	Housing Retention	1,200,000
Human Services Agency	RRHHL Abode Contract	1,220,275
Department of Housing	Farm Labor Housing	2,725,260
Department of Housing	Affordable Housing 3.0 and 4.0	38,038,110
Total		50,894,922

Parks & Environment - \$7M

Department Name	Project Name	2018-19 Adopted
Parks Department	Parks Department Capital Projs	-
Parks Department	Volunteer Stewardship Corps	277,063
Parks Department	Parks Master Plan	375,707
Parks Department	Natural Resource Management	441,688
Parks Department	Parks Playground Improv	474,251
Parks Department	Sanchez Adobe Renovation	731,608
Parks Department	Parks Department Ops and Maint	4,823,532
Total		7,123,849

Older Adults & Veterans - \$3M

Department Name	Project Name	2018-19 Adopted
Health System	EMS Falls Prevention	41,416
Health System	AAS Kinship Caring MH	77,250
Health System	AAS Ombudsman	114,981
Health System	AAS Meals Express Pgm	146,904
Health System	AAS Friendship Line	206,000
Human Services Agency	Veterans Services	309,399
Health System	AAS Dementia Services	463,500
Health System	AAS Elder Depend Adult Protect	675,263
District Attorney's Office	District Attorney Elder Abuse	1,131,012
Total		3,165,725

Community - \$23M

Department Name	Project Name	2018-19 Adopted
Office of Sustainability	Bicycle Coordinator	75,000
Human Services Agency	Peninsula Family Svcs Dist2	97,850
Capital Projects	Library Capital - Misc	112,125
Human Services Agency	Peninsula Family Svcs Dist5	126,175
Human Services Agency	Second Harvest Food Bank	150,000
Department of Public Works	MCO Airport Sup	218,320

County Manager/Clerk of the Board	Measure A Outreach Coordinator	397,897
County Library	Library Capital - EPA	432,939
Non-Departmental Services	SamTrans-Yth, Elderly, Disabld	2,500,000
Capital Projects	Bldgs and Facil Infrastructure	4,869,648
Information Services Department	Technology Infra and Open Data	5,000,000
County Manager/Clerk of the Board	N Fair Oaks General Plan Implm	8,891,343
	Total	22,871,297


Total	168,897,371
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OFFICE OF
**ASSESSOR-COUNTY CLERK-
RECORDER & ELECTIONS**
COUNTY OF SAN MATEO

MARK CHURCH
CHIEF ELECTIONS OFFICER &
ASSESSOR-COUNTY CLERK-RECORDER

TO: President Dave Pine and Honorable Members of the Board

FROM:  Mark Church, Chief Elections Officer & Assessor-County Clerk-Recorder

DATE: September 6, 2018

SUBJECT: June 5, 2018 Statewide Direct Primary Election – Overview
November 6, 2018 Statewide General Election – Update

BACKGROUND

I am pleased to report that the June 5, 2018 Statewide Direct Primary Election conducted under the California Voter's Choice Act (VCA) was successfully implemented and well received by the voters of our county. The new All-Mailed Ballot/Vote Center Election model increased voter participation for all voters and expanded accessibility to the electoral process for voters with disabilities and language minorities.

In this report, we will provide an overview of the June 5, 2018 Statewide Direct Primary Election and share with you our recommendations for proposed amendments to the county's Election Administration Plan for the November 6, 2018 Statewide General Election. The report will also review the upcoming November 6, 2018 Statewide General Election, which is projected to be a much larger and more complex election, as more jurisdictions move to even-numbered year elections under SB 415 (California Voter Participation Rights Act) and the full impact of new election laws begin to take hold.

DISCUSSION

VCA Counties – Statewide Comparisons

San Mateo County, along with Sacramento, Madera, Napa and Nevada Counties, were the first counties in the State of California to conduct elections under the VCA. All of the VCA counties experienced impressive results with voter turnout rates significantly higher than the statewide average of 37%, the highest statewide voter turnout percentage in a midterm primary since 1998. Nevada County reported the highest voter turnout in the state at 60%. San Mateo County's voter turnout, at 44.34%, was the largest percentage increase (17%) of any county in the state since the 2014 primary election.

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VCA Community Engagement

The successful implementation of the California Voter's Choice Act in San Mateo County was directly attributable to the many hours of planning and active involvement of our diverse communities. Special recognition must be given to the county's Voting Accessibility Advisory Committee (VAAC), the Language Accessibility Advisory Committee (LAAC), our Voter Education and Outreach Advisory Committee (VEOAC), and over 100 community partners that took an active role in the preparation and implementation of this election. These citizen volunteers provided essential input in the preparation of the county's Election Administration Plan (EAP), our detailed roadmap for the execution of the VCA. The successful conduct of this election could not have occurred without the active involvement of these volunteers and the critical support provided by our City and Town Clerks.

A special thanks must also go to the Secretary of State's Office and Secretary of State Alex Padilla, whose leadership led to the passage of the VCA. Secretary Padilla visited San Mateo County on two separate occasions, meeting with hundreds of Sequoia Union High School students on the importance of civic engagement and meeting with residents at the Doelger Senior Center in Daly City to encourage voter registration and active involvement in the election.

Most importantly, the success of the election could not have been possible without the Board's ongoing leadership and support for increasing voting opportunities and accessibility for all San Mateo County voters. Your early support of All-Mailed Ballot/Vote Center Elections clearly established San Mateo County as a leader in elections in the State of California, shaping the future of elections statewide for generations to come.

June 5, 2018 Primary Election Overview

The June 2018 Election was a relatively large election that saw the convergence of several new state laws, legislative mandates and new technologies designed to increase voter participation and accessibility. Four Vote Centers were opened in North, Central and South county 29 days before the election. 28 Ballot Drop-Off Locations were established during the early voting period for voters to conveniently drop off their ballots. Two Roving Vote Centers were opened on Election Day in rural areas of the county and a Mobile Vote Center, for voters with specific needs, was available on an appointment basis throughout the early voting period and on Election Day. Below are some of the highlights of the June 5 Primary Election.

June Election Statistics

- Eligible Voters – 506,481
- Registered Voters – 388,298
- Total Ballots Cast – 172,168
- Voter Turnout – 44.34%

June Election Statistics (Continued)

- Vote by Mail (VBM) Ballots Cast – 159,531 (92.66% of Ballots Cast)
- Vote Center Ballots Cast – 12,637 (7.34% of Ballots Cast)
- VBM Ballots returned to Vote Centers – 24,709
- VBM Ballots returned to Ballot Drop-off Locations – 12,379
- VBM Ballots returned to Vote Centers on Election Day – 20,322
- VBM Ballots returned to Ballot Drop-off Locations on Election Day – 8,211
- VBM Ballots dropped off on Election Day – 28,533 (18% of VBM Ballots Cast)
- VBM Ballots received in the mail on E-Day +3 – 41,601 (26% of VBM Ballots Cast)
- VBM Ballots received on E-Day +3 – 70,134 (44% of VBM Ballots Cast)
- Conditional Voter Registration (CVR) Provisional Ballots – 251
- Regular Provisional Ballots – 912

Election Equipment and Technology

- eSlate Voting Machines – 389 (117 Disabled Access Units)
- Laptops – 210 (Voter Look-up)
- Cradlepoint - Virtual Private Network (VPN) Connections
- Runbeck On Demand Ballot System - On Demand Ballot Printers
- Accessible Vote by Mail System - Screen Readable Ballot Marking Technology
- DFM EIMS Lite – New Vote Center Voter Look-up Software
- Accessible Sample Ballot - Screen Readable Technology
- California Online Voter Registration (COVR)
- Conditional Voter Registration (CVR)
- New Election Website and Live Chat

Participating Jurisdictions and Contests

- Participating Local Jurisdictions – 10
- Open Seats – 19
- Candidates – 26
- Local Measures – 12
- Ballot Styles – 34
- Precincts – 492

Appendix A provides a complete list of the candidates and measures for the June Election.

Vote Centers and Ballot Drop-off Locations

The June 5, 2018 Statewide Primary Election saw the implementation of a new election model that incorporated an All-Mailed Ballot Election structure with Vote Centers and Ballot

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Drop-off Locations strategically placed throughout the county. Below is a summary of our Vote Center and Ballot Drop-off Locations.

- 30-Day Vote Centers: 4
- 11-Day Vote Centers: 9
- 4-Day Vote Centers: 39
- Hours of Operation: 9 AM to 5 PM (Election Day - 7 AM to 8 PM)
- Roving Vote Centers: 2
- Mobile Vote Center: 1
- 29-Day Ballot Drop-off Locations: 28
- Vote Center Representatives: 138
- Total Extra Help Staff: 260

This election saw a total of 39 Vote Centers distributed throughout the county with at least one Vote Center located in each municipality. Four (4) of these Vote Centers were opened 29 days prior to Election Day, five (5) additional Vote Centers opened 10 days prior to the election and thirty (30) Vote Centers were added three days prior to Election Day. Two additional Roving Vote Centers were opened on Election Day in rural areas of the county, and a Mobile Vote Center for voters with specific needs was available on an appointment basis throughout the early voting period and on Election Day. A total of 389 eSlate voting machines were deployed in the 39 Vote Centers, including 117 Disabled Access Units (DAU) eSlates (three per Vote Center).

Vote Centers were highly utilized on Election Day by voters seeking a variety of services such as Conditional Voter Registration, replacement of soiled or lost ballots, dropping off ballots and receiving general information. Over 30,000 voters visited the 4-Day Vote Centers on Election Day and the three days preceding. Only 7% (12,637) of the total ballots cast were at Vote Centers, with 92.7% (159,531) cast as Vote by Mail. Of the 159,531 VBM ballots cast, 70,134 (44%) were received on Election Day and the three days thereafter. The large numbers of ballots coming in late impacted the reporting of election results and will require operational adjustments to manage the large volume of ballots anticipated for the November Election.

Finally, while Vote Center statistics indicate that Vote Centers were under-utilized during the first 26 days of the voting period, Vote Centers played a vital role in providing voter services, essential information and materials to all voters during the June 2018 voting period.

Vote Center/VCA Election Technology

The June 5, 2018 Statewide Primary Election brought together a combination of old and new election technology to meet the requirements of the VCA All-Mailed Ballot/Vote Center Election model. The county's existing state certified voting systems, including the HART InterCivic Voting Tabulation System and the Pitney Bowes VBM Mail Sorter, while reaching

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the end of their useful life, functioned well but needed maintenance and support throughout the election period. We have commenced the process of evaluating the replacement of the Pitney Bowes VBM Mail Sorter this year as a backup to our existing system, and we are in the process of preparing an RFI for the replacement of our voting tabulation system in 2019.

Voting System Replacement Funding

The State Budget includes a one-time augmentation of \$134.3 million of General Fund monies to support the purchase of all necessary hardware, software, and initial licensing for the replacement of voting systems and technology. San Mateo County has been allocated \$2,474,000 as its share of the state funding. The funding represents a 50 percent state share of total voting system replacement costs.

These funds are intended to assist counties with voting systems nearing the end of their useful life and to assist those counties that are moving toward a Vote Center Election Model under the VCA.

Our preliminary estimates indicate that implementing the County's new voting systems and technology infrastructure will be in the range of \$5 million, depending on the systems and security infrastructure selected.

New Laptops and "Cradlepoint" Connections

The Vote Center model required that each Vote Center have real time access to the county's Voter Registration system in order for Vote Center staff to verify the voting status of each voter. ACRE IT Department System Analysts worked closely with ISD to purchase and configure Cradlepoint devices that created secure Virtual Private Network (VPN) connections from each Vote Center location to the county's Voter Registration system. Once the connection was established, the 210 newly purchased laptops were connected and used to look up each voter with a new web-based application, from our voter registration vendor, DFM Associates.

Runbeck On Demand Ballot System

The Runbeck On Demand Ballot System was deployed for the purpose of enabling Vote Center staff to print a specific ballot style for any voter who visits a Vote Center. Without a state-of-the-art On Demand Ballot System, pre-printed paper ballots for all ballot styles would have to be purchased for each Vote Center, which is highly inefficient and costly. The use of the On Demand Ballot System improved efficiency and eliminated the cost of purchasing pre-printed ballots.

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Accessible Vote by Mail System (AVBM)

San Mateo County was the first county in the state to deploy an Accessible Vote by Mail System for voters with disabilities. The Accessible Vote by Mail System allows a voter with disabilities or a military/overseas voter to mark a ballot in a screen reader compatible format on any computer with an internet connection. The ballot is then printed out and returned to the Elections Office. Over 40 such ballots were returned during this election, a 150% increase over the November 2017 Election.

Elections Website Enhancements

The new Elections interactive website was improved to prominently feature the most requested content and better align with voters' terminology. The website also expanded the number of live chat features to meet election day traffic volume. A text number was also provided for live chat and easier mobile access.

For the upcoming November Election, a new home page banner has been prominently placed to direct voters to election results. An "SMC Vote" landing page has been developed with its own URL (www.smcvote.org) and a link to the webpage for voters to easily access elections information. This will facilitate access to information provided on our Voter Education and Outreach materials such as flyers, brochures and notices.

Elections Security

As we reported to the Board earlier this year, the resiliency and success of our cyber defense systems depends on a well-coordinated, multi-organizational effort employing the very best cyber defense technologies. One of our most important initiatives this year in the area of bolstering our cyber defenses, has been the engagement of cyber security consultant StratumPoint to perform security and validation testing on our Election Information Management System (EIMS). At the state and federal levels, the Department of Homeland Security and the Secretary of State's Office have been working with counties on cyber incident planning, preparedness, identification, response, and risk management best practices.

Tower Road Facility Improvements

The Tower Road Elections Facility was originally constructed in 1963 and over the years has become functionally obsolete in meeting the operational needs of today's Elections statutory requirements and the California Voter's Choice Act. In cooperation with the Department of Public Works Capital Projects Unit, a plan was developed in 2016 to remodel and retrofit the Tower Road Facility at an approximate cost of \$16 million. In Fiscal Year 2018-19, \$3 million has been allocated in the Capital Projects Program to begin a phased approach of

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remodeling the facility's Vote By Mail Area and Record Storage Areas, to accommodate the replacement of the Pitney Bowes Olympus Mail Sorter and VBM operations in the new area of the facility.

The Department has been advised to request funding for the balance of the Tower Road Facility Improvements in the FY 2019-21 Capital Improvement Program. However, immediate funding is essential in order to meet our goal of completing the improvements for the November 2020 Presidential Election.

Voter Education and Outreach

One of the most important requirements of the Voter's Choice Act is the development of a comprehensive Voter Education and Outreach Plan to inform voters on all aspects of the VCA. The county's Voter Education and Outreach Plan was prepared in consultation with our community based organizations and partners. The plan implemented an extensive media campaign, with direct postcard mailings, brochures, flyers and posters printed in three languages for outreach and education events. Advertisements were purchased on six Bay Area radio stations, six Bay Area television stations, 11 local newspapers and one local magazine. Digital advertisements targeting San Mateo County voters ran on six websites (YouTube, Facebook, KTVU, KCBS, Univision, and MercuryNews.com). One hundred thousand targeted emails and 517,192 targeted mobile phone advertisements were sent as part of our outreach efforts.

The Voter Education and Outreach Program was allocated \$500,000 in the FY 2017-18 for this effort. The county will be reimbursed \$58,000 by the Secretary of State under SB 117 for its voter education and outreach services. The county will also be reimbursed an additional \$20,000 from the Secretary of State's Office under Section 251 of the Help America Vote Act (HAVA) for administrative related activities.

For the upcoming November Election, \$450,000 was allocated in FY 2018-19 Budget for the Vote Education and Outreach Program.

June 5, 2018 Statewide Primary Election Costs

The total costs for the June 2018 election were \$4,559,774. The county will receive reimbursable costs of \$770,000 from jurisdictions participating in the election, resulting in a net county cost of \$3,789,774 for the June 2015 election. This amount is \$1,089,774 over the \$2,700,000 net county cost estimated two and a half years ago in preparation for the FY 2017-19 budget cycle, before a decision had been made to participate in the Voter's Choice Act.

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The actual to estimated cost differential is due to the combination of several factors and budget adjustments that converged during the June 2018 election. Below is a brief summary of these election cost factors.

New Election Laws and Statutory Requirements

- SB 415 California Voter Participation Rights Act (Even-Numbered Year Elections)
- AB 1436 Conditional Voter Registration Law
- AB 1461 DMV Motor Voter Law
- AB 2252 Remote Accessible Vote-By-Mail System
- SB 450 California Voter's Choice Act
- 38 Chaptered Bills were signed by the Governor in 2017 impacting Election Operations

Technology

- Accessible Vote by Mail System (California Council of the Blind/ADA Compliance)
- Accessible Sample Ballot System
- Runbeck Ballot On-Demand System
- DFM Vote Center Application
- Cradlepoint secure modem/routers
- GIS – New Precinct Layer
- VoteCal
- California Online Voter Registration (COVR)
- Conditional Voter Registration (CVR)
- Cybersecurity Defense Systems

Vote Centers

- Vote Center Days – 212 Vote Center Days under VCA, as compared to 32 Vote Center Days under our AB 2028 Pilot Election in 2015
- Increased Labor Costs: County Employee Wages paid to Vote Center Representatives, as compared to Poll Worker Stipend paid to Polling Place Workers
- Onboarding and Training Costs

All-Mailed Ballot/VBM Processing

- Increased Labor Costs
- Increased Printing Costs
- Increased Postage Costs
- Larger Official Ballots

District Elections

Five jurisdictions in San Mateo County transitioned to district elections, with more jurisdictions considering the move in future election cycles. When jurisdictions move from at-large elections to multiple district elections, the transition amounts to an increase in jurisdictional boundaries and an additional administrative burden. District elections result in more ballot styles, longer ballots, increased Geographical Information System (GIS) tasks, and additional complexities for tracking and monitoring activities.

Appendix B provides a detailed summary of the June 5, 2018 Statewide Direct Primary Election expenditures.

RECOMMENDATIONS

The June 2018 Election provided San Mateo County a unique perspective on the administration of an All-Mailed Ballot/Vote Center Election with Ballot Drop-off Locations. The June and November 2018 elections have been referred to by many as “pilot elections” for the purpose of testing and improving the new election model. San Mateo and all of the VCA counties have pioneered a new road in California elections. This invaluable experience will be taken into the November 2018 election.

Below you will find recommendations that have been developed by staff and our community partners to improve the efficiency of the new election model. Those recommendations that have been asterisked will be incorporated as changes to the Election Administration Plan (EAP).

- **Vote Center Locations*** - New Vote Centers are being identified to replace previous Vote Centers due to a variety of factors, including difficulties in securing consent of the owner, desirability of the location, and accessibility and size of the facility. Those new Vote Center locations include: Bayshore Community Center, Room 125; Jefferson Union High School District, Galleria; William E. Walker Recreation Center, Art Gallery; Millbrae Community Center; Farallone View School; and Terrabay Gymnasium & Recreation Center, Foyer.

Additionally, new rooms have been identified in the following existing Vote Centers: Skyline College, Building 19, Room 213 and Arrillaga Family Recreation Center, Multipurpose Room.

As of the writing of this report, the Redwood City Community Activities Building has been tentatively confirmed as a Vote Center with a room change.

- **Vote Center Hours*** - It is proposed that Vote Center hours be increased by one hour in each of the three days before Election Day. The objective is to alleviate the

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pressure caused by same-day conditional voter registration on Election Day and the large volume of voters showing up at the polls.

- Ballot Drop-off Locations* – Provide additional exterior Ballot Drop-off Boxes at City Hall and selected locations
- EAP clarifying language* – Provide clarifying language in the EAP for assisting voters with disabilities, AVBM replacement ballots, Election Security and Roving Voting (which will be known moving forward as “Pop-up Voting”).
- Vote Center Curbside Ballot Drop-off - Provide curbside ballot drop off boxes for certain high use Vote Center locations
- Vote Center Signage and Flags - For better visibility and directions
- Vote Center Representatives “Leads” – A Vote Center Representative “Lead” will be assigned to each Vote Center for customer service and incident response purposes.
- Vote Center Staffing/Focused Deployment - Staff deployment at each Vote Center will be based on statistical usage compiled during the June Election.
- Poll Workers - Traditional poll workers and students will be used at Vote Centers as greeters for line management and customer service activities.
- Vote Center Staff Training - Increase number of hours of technical training and provide additional materials at Vote Centers for staff and the public.
- Encourage Early Voting - Utilizing various media and direct contact to encourage early voting by mail and at Vote Centers.
- Increase Field Technician Teams - To assist Vote Centers with immediate technical assistance to troubleshoot voting equipment incidents, by assigning technicians to designated service areas in the county.

California Civic Engagement Project Research Study

The California Civic Engagement Project, a non-partisan research center located at the University of Southern California, has been retained to conduct a research study on the implementation of the California Voter’s Choice Act (VCA) in San Mateo County during the June 2018 Primary Election.

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The study is designed and led by Dr. Mindy S. Romero, Director of the California Civic Engagement Project (CCEP). Dr. Romero is a political sociologist with extensive experience studying voter participation in California elections and presently serves on the Secretary of State's California Voter's Choice Act Task Force. The goal of the study is to provide critical insight to voters and elected officials on the benefits and challenges of the new All-Mailed Ballot/Vote Center Election model. An overview of the research study will be presented to the Board in October 2018.

November 6, 2018 Statewide General Election

The November 6, 2018 Statewide General Election is shaping up to be one of the largest elections ever held in the county as more jurisdictions move to even-numbered year elections and the impact of new election laws begin to take full effect. The size and the scope of the November election will result in a three-card ballot with 60 local jurisdictions participating and 159 open seats, as compared to ten jurisdictions and 19 open seats in the June Primary. There are 222 qualified local candidates and 29 local measures on the November ballot. The election will serve 492 precincts with 122 ballot styles.

November Election Statistics

- Eligible Voters: 506,481
- Registered Voters: 384,683
- Vote Centers – 39
- Ballot Styles – 122 (Estimate)
- Total Precincts – 492

Participating Jurisdictions and Contests

- Participating Local Jurisdictions – 60
- Open Seats – 159
- Qualified Local Candidates – 222
- Local Measures – 29

Appendix C provides a complete list of all candidates and measures for the November Election.

FISCAL IMPACT

Cost Estimate for November Election

It is estimated that the total election costs for the upcoming November 2018 election will run in the neighborhood of \$5,679,682. A 10% plus or minus variable factor is prudent given potential operational challenges that can impact labor costs and materials. These are total

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election costs which vary depending on the number of registered voters, number of jurisdictions participating and other factors such as printing and postage charges.

The estimated total election costs of \$5,679,682 will be reduced by reimbursable expenses from participating jurisdictions. Expenses reimbursed to the county are estimated to be approximately 66% (\$3,759,619) of the total election costs. The reason for the high reimbursable rate is primarily two-fold. First, there is a large number of jurisdictions that are participating in the November General Election under SB 415. Second, the county does not have a countywide measure or vacant seat on the ballot. As a result, the net county cost will be significantly reduced.

A very important qualifier: Elections costs are difficult to estimate since no two elections are alike, with costs and the number of registered voters varying considerably from election to election. Additionally, there is very little historical cost experience for conducting All-Mailed Ballot/Vote Center Elections under the Voter's Choice Act that can be drawn upon to precisely estimate future election expenditures.

Appendix D provides a summary of the cost estimate for the November 6, 2018 Statewide General Election expenditures.

cc: Hon. Alex Padilla, Secretary of State
Hon. Anna Eshoo, Congresswoman
Hon. Jackie Speier, Congresswoman
Hon. Jerry Hill, Senator
Hon. Kevin Mullin, Assemblyman
Hon. Marc Berman, Assemblyman
Hon. Phil Ting, Assemblyman
Mayors and Councilmembers, San Mateo County
Members, School Boards of Trustees, San Mateo County
Members, Special District Boards of Directors, San Mateo County
John Maltbie, County Manager
Michael Callagy, Assistant County Manager
John Beiers, County Counsel
City/Town Managers
City/Town Clerks
School Superintendents
Special District General Managers
Voting Accessibility Advisory Committee Members
Language Accessibility Advisory Committee Members
Voter Education and Outreach Advisory Committee Members
San Mateo County Community Partners

APPENDIX A

June 5, 2018 Statewide Direct Primary Election Participating Local Jurisdictions, Contests and Measures

San Mateo County

- Board of Supervisors, 2nd District - 1 candidate
- Board of Supervisors, 3rd District - 3 candidates
- Assessor-County Clerk-Recorder - 2 candidates
- Controller - 1 candidate
- Coroner - 1 candidate
- District Attorney - 1 candidate
- Sheriff - 2 candidates
- Treasurer-Tax Collector - 1 candidate
- County Superintendent of Schools - 2 candidates
- Superior Court Judge, Office #1 - 1 candidate
- Superior Court Judge, Office #2 - 3 candidates
- Superior Court Judge, Office #3 - 1 candidate
- Superior Court Judge, Office #4 - 1 candidate
- Superior Court Judge, Office #5 - 1 candidate
- Superior Court Judge, Office #6 - 1 candidate
- Superior Court Judge, Office #7 - 1 candidate
- Superior Court Judge, Office #8 - 1 candidate
- Superior Court Judge, Office #9 - 1 candidate
- Superior Court Judge, Office #10 - 1 candidate

Regional Measure

- Regional Measure 3

Municipalities

- City of Foster City Measure P
- Town of Portola Valley Measure T

School Districts

- Belmont-Redwood Shores School District Measure K
- Brisbane School District Measure L
- Cabrillo Unified School District Measure M
- Jefferson Union High School District Measure J
- Las Lomas Elementary School District Measure R

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School Districts (Continued)

- Millbrae School District Measure N
- Pacifica School District Measure O
- Ravenswood City School District Measure Q
- Ravenswood City School District Measure S

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REGISTRATION & ELECTIONS DIVISION
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APPENDIX B

June 5, 2018 Statewide Primary Election Costs Summary

SAMPLE BALLOT PRINTING POSTAGE	OFFICIAL BALLOT PRINTING	VBM BALLOT PRINTING POST/SUPP	VOTE CENTER SUPPLIES SERVICES	COMPUTER CHARGES 8.5 CENTS	VOTING EQUIPMENT 22 CENTS	OTHER CHARGES	LABOR	ADMIN OVERHEAD 51.10%	TOTAL COST
521,971.80	21,185.41	971,594.49	73,562.17	115,146.13	298,025.20	69,356.12	1,717,091.15	771,841.42	4,559,773.89

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APPENDIX C

November 6, 2018 Statewide General Election Participating Local Jurisdictions, Contests and Measures

Governing Boards

Municipalities

- Town of Atherton
- City of Belmont
- Town of Colma
- City of Daly City
- City of East Palo Alto
- City of Foster City
- City of Half Moon Bay
- Town of Hillsborough
- City of Menlo Park
- City of Millbrae
- City of Pacifica
- Town of Portola Valley
- City of Redwood City
- City of San Carlos
- City of South San Francisco
- Town of Woodside

School Districts

- Board of Education, Trustee Areas 1, 2 and 3: 4-year terms
- Bayshore Elementary School District: Three 4-year terms
- Belmont-Redwood Shores School District: Three 4-year terms
- Brisbane School District: Three 4-year terms
- Cabrillo Unified School District: Three 4-year terms
- Hillsborough City School District: Three 4-year terms
- Jefferson Elementary School District: Three 4-year terms
- Jefferson Union High School District: Three 4-year terms
- La Honda-Pescadero Unified School District: Two 4-year terms
- Las Lomas Elementary School District: Three 4-year terms
- Menlo Park City School District: Three 4-year terms
- Millbrae School District: Three 4-year terms

School Districts (Continued)

- Pacifica School District: Three 4-year terms
- Ravenswood City School District: Three 4-year terms
- Redwood City School District, Trustee Area 2 and 4: 4-year term
- San Bruno Park School District: Three 4-year terms
- San Mateo County Community College Dist., Trustee Areas 2 and 4: 4-year terms
- San Mateo Union High School District: Three 4-year terms
- Sequoia Union High School District, Trustee Area A and D: 4-year terms
- South San Francisco Unified School District: Three 4-year terms
- Woodside Elementary School District: Three 4-year terms

Special Districts

- Bayshore Sanitary District: Two 4-year terms, One 2-year term
- Broadmoor Police Protection District: Two 4-year terms
- Coastside County Water District: Two 4-year terms
- Coastside Fire Protection District: Three 4-year terms
- Colma Fire Protection District: One 4-year term
- Granada Community Services District: Three 4-year terms
- Ladera Recreation District: Three 4-year terms
- Menlo Park Fire Protection District: Three 4-year terms
- Midpeninsula Regional Open Space District, Wards 5 and 6: 4-year terms
- Mid-Peninsula Water District: Three 4-year terms
- Montara Water and Sanitary District: Three 4-year terms
- North Coast Water District: Three 4-year terms
- Peninsula Health Care District: Three 4-year terms
- San Mateo County Harbor District: Two 4-year terms
- Sequoia Healthcare District, Zones A, C and E: 4-year terms
- West Bay Sanitary District: Two 4-year terms, One 2-year term
- Westborough Water District: Two 4-year terms, One 2-year term

Regional Districts

- Midcoast Community Council: Four 4-year terms
- Pescadero Municipal Advisory Council: Five 4-year terms

Measures

County Measures

- San Mateo County Transit District: Sales Tax Measure

City Measures

- City of Belmont: Hotel Room Tax Measure
- City of Belmont: Appointed City Clerk Measure
- City of Belmont: Appointed Treasurer Measure
- City of Brisbane: General Plan Amendment Measure
- Town of Colma: Transient Occupancy (“Hotel”) Tax Measure
- City of Daly City: Business License Tax Measure
- City of Daly City: Cannabis Business Tax Measure
- City of Daly City: Transient Occupancy (Hotel) Tax Measure
- City of East Palo Alto: Commercial Office Space Parcel Tax Measure
- City of Foster City: Transient Occupancy Tax Measure
- City of Half Moon Bay: Cannabis Business Tax Measure
- City of Half Moon Bay: Commercial Cannabis Activities Measure
- City of Half Moon Bay: Advisory Measure A
- City of Half Moon Bay: Advisory Measure B
- City of Half Moon Bay: Advisory Measure C
- City of Menlo Park: Charter Amendment Measure
- City of Millbrae: Bond Measure
- City of Redwood City: Cannabis Business Tax Measure
- City of Redwood City: Transactions and Use (Sales) Tax Measure
- City of Redwood City: Charter Amendment Measure
- City of San Carlos: Transient Occupancy Tax Measure
- City of San Carlos: Cannabis Business Tax Measure
- City of South San Francisco: Transient Occupancy Tax Measure
- City of South San Francisco: Cannabis Business License Tax Measure

School District Measures

- Jefferson Elementary School District: Bond Measure
- Jefferson Union High School District: Parcel Tax Measure
- Portola Valley School District: Bond Measure
- San Bruno Park School District: Bond Measure
- San Mateo-Foster City School District: Parcel Tax Measure

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APPENDIX D

November 6, 2018 Statewide General Election Cost Estimate

SAMPLE BALLOT PRINTING POSTAGE	OFFICIAL BALLOT PRINTING	VBM BALLOT PRINTING POST/SUPP	VOTE CENTER SUPPLIES SERVICES	COMPUTER CHARGES 8.5 CENTS	VOTING EQUIPMENT 22 CENTS	OTHER CHARGES	LABOR	ADMIN OVERHEAD 51.10%	TOTAL COST
842,284.41	38,185.41	1,000,875.09	84,812.17	232,066.15	600,641.80	83,227.34	1,930,030.81	867,558.91	5,679,682.09