



Superior Court of California County of Colusa

JEFFREY A. THOMPSON
PRESIDING JUDGE

532 Oak Street
Colusa, CA 95932

ERIKA F. VALENCIA
COURT EXECUTIVE OFFICER
CLERK OF THE COURT
JURY COMMISSIONER

ELIZABETH UFKES OLIVERA
ASSISTANT PRESIDING JUDGE

PHONE: 530-458-5149
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MEMORANDUM

TO: Governmental Officers and Interested Parties

FROM: Colusa County Grand Jury

SUBJECT: Colusa County Grand Jury 2018-2019 Final Report

DATE: June 10, 2019

Enclosed please find a copy of the 2018-2019 Colusa County Grand Jury Final Report.

A copy of California of California Penal Code Section 933 is attached which provides for comments in response to the Report.



PENAL CODE - PEN

PART 2. OF CRIMINAL PROCEDURE [681 - 1620] (Part 2 enacted 1872.)

TITLE 4. GRAND JURY PROCEEDINGS [888 - 939.91] (Title 4 repealed and added by Stats. 1959, Ch. 501.)

CHAPTER 3. Powers and Duties of Grand Jury [914 - 939.91] (Chapter 3 added by Stats. 1959, Ch. 501.)

ARTICLE 2. Investigation of County, City, and District Affairs [925 - 933.6] (Heading of Article 2 amended by Stats. 1973, Ch. 1036.)

933. (a) Each grand jury shall submit to the presiding judge of the superior court a final report of its findings and recommendations that pertain to county government matters during the fiscal or calendar year. Final reports on any appropriate subject may be submitted to the presiding judge of the superior court at any time during the term of service of a grand jury. A final report may be submitted for comment to responsible officers, agencies, or departments, including the county board of supervisors, when applicable, upon finding of the presiding judge that the report is in compliance with this title. For 45 days after the end of the term, the foreperson and his or her designees shall, upon reasonable notice, be available to clarify the recommendations of the report.

(b) One copy of each final report, together with the responses thereto, found to be in compliance with this title shall be placed on file with the clerk of the court and remain on file in the office of the clerk. The clerk shall immediately forward a true copy of the report and the responses to the State Archivist who shall retain that report and all responses in perpetuity.

(c) No later than 90 days after the grand jury submits a final report on the operations of any public agency subject to its reviewing authority, the governing body of the public agency shall comment to the presiding judge of the superior court on the findings and recommendations pertaining to matters under the control of the governing body, and every elected county officer or agency head for which the grand jury has responsibility pursuant to Section 914.1 shall comment within 60 days to the presiding judge of the superior court, with an information copy sent to the board of supervisors, on the findings and recommendations pertaining to matters under the control of that county officer or agency head and any agency or agencies which that officer or agency head supervises or controls. In any city and county, the mayor shall also comment on the findings and recommendations. All of these comments and reports shall forthwith be submitted to the presiding judge of the superior court who impaneled the grand jury. A copy of all responses to grand jury reports shall be placed on file with the clerk of the public agency and the office of the county clerk, or the mayor when applicable, and shall remain on file in those offices. One copy shall be placed on file with the applicable grand jury final report by, and in the control of the currently impaneled grand jury, where it shall be maintained for a minimum of five years.

(d) As used in this section "agency" includes a department.

(Amended by Stats. 2002, Ch. 784, Sec. 538. Effective January 1, 2003.)



Photo by Steve Beckley

2018-2019 Colusa County Grand Jury Final Report

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Colusa County Civil Grand Jury
P.O. Box 715, Colusa, CA 95932

Honorable Jeffrey A. Thompson, Presiding Judge
Superior Court of California, County of Colusa
532 Oak Street
Colusa, CA 95932

Dear Judge Thompson,

The Colusa County Grand Jury is pleased to submit to you the 2018-2019 Final Report.

On behalf of my fellow Jurors, I thank you for the opportunity to serve. We are honored to have participated in the democratic system of "checks and balances" that gives Colusa County Residents the assurance that their government works properly.

We appreciate the counsel and guidance you, Judge Olivera, and Jennifer Sutton, our County Counsel provided throughout the year. It was a safeguard for us if we ever had any question about the direction we were taking.

We are especially grateful for the sincere dedication of all public officials with whom we spoke. They were open and forthright in providing information and in generously contributing their time to inform jurors about programs, policies and procedures.

Some of the issues we explored were brought to our attention by concerned members of our county. Others were initiated by the Jury itself as a result of observations or other sources from around the county. Although, not all issues reported require a formal report, every one of them received serious consideration.

While, as a jury we ran into problems such as meeting a quorum, health issues, and juror turnover, we still believe we had a successful year. On top of our investigations we updated our complaint form, and drafted a letter to let the concerned citizen know that their complaint was received.

I want to thank all members of the jury for taking time out of their busy schedules to assist in this democratic process. Also, I want to personally thank Margo Chevront, Maryah Stoots, and Antonio Ortiz for going above and beyond to assist me this past year.

It has been an honor to serve as the 2018/2019 Grand Jury Foreperson. We hope we have made a positive contribution for the people of Colusa County.

Sincerely,

A handwritten signature in cursive script, appearing to read "Monica Sankey".

Monica Sankey, Foreperson

2018-2019 Colusa County Grand Jury

Grand Jury's Oath

“I do solemnly swear (or affirm) that I will support the Constitution of the United States and of the State of California, and all laws made pursuant to and in conformity therewith, will diligently inquire into, and true presentment make, of all public offenses against the people of this State, committed or triable within this county of which the Grand Jury shall have or obtain legal evidence. Further, I will not disclose any evidence brought before the Grand Jury, nor anything which I or any other Grand Juror may say, nor the manner which I or any other Grand Juror may have voted on any matter before the Grand Jury. I will keep the charge that will be given to me by the court.”

(California Penal Code 911)

Grand Jury Members

2018-2019

OFFICERS:

Monica Sankey, Foreperson & City Chairperson

Maryah Stoots, Foreperson Pro Tem & Criminal Chairperson

Margo Cheuvront, Secretary & Editorial Chairperson

Antonio Ortiz, Audit & Finance Chairperson

Krista Grishaber, County Chairperson

Kara Spooner, Special Districts Chairperson

MEMBERS:

Leticia Ambriz

Heidi Coker

David Croyl

Ray Diaz

Rochelle Hetzell

Julie Lazarus

Gene Martinez

Norma Mathews

Bessie Rojas

James Seaver

Jayson Vossler

2018-2019 Colusa County Civil Grand Jury

Final Report of Findings

Subject of Investigation:

Colusa County Jail Inspection

Summary:

The management and operation of the Colusa County Jail (Jail) was observed and recorded by members from the Colusa Grand Jury annually beginning in 2012. California State Law, California Penal Code Section 919 (a) and (b), mandates that the Grand Jury will inspect all prison and jail facilities on a yearly basis.

Within the Jail, security risks exist to both staff and inmate populations due to the linear design that necessitates frequent contact with prisoners.

Background:

The Grand Jury conducted the annual Jail inspection on October 29, 2018, to evaluate the safety and security of the Jail; ensuring inmates are treated in a safe and humane manner. The Jail is operated by the Colusa County Sheriff's Department. Construction was originally completed in 1962. The jail is able to house 92 inmates. Each inmate can serve up to a year in the facility for each felony conviction. Due to safety risks existing to both inmates and staff, a new jail is in the beginning phases of construction planning.

Methodology

Information for this investigation was sourced from the following:

- Grand Jury tour of the jail facility;
- Interviews with jail administrative staff and line personnel;
- Interviews with a male and female inmate;
- Review of past jail inspections;
- Review of state inspection reports.

Discussion:

The Grand Jury met with two ranking staff members of the Jail for an introductory meeting prior to conducting the Jail observation. The purpose of this meeting served to acquaint the Grand Jury with the overall responsibilities of the Jail.

A committee of the Grand Jury inspected the Jail using a checklist developed for the jail inspection by the California Grand Jurors Association. The check list included, but was not limited to, the general safety and security of the facility, fire safety, food services, medical services, job training requirements for staff, emergency evacuation procedures, library, inmate

treatment, investigations, housing unit, and staff morale. Grand Jurors toured the major areas of the Jail. The Jail has 13 staff members; including eight correctional officers, one jail commander, one sergeant and three corporals. The Grand Jury learned that at the time of the visit, on October 29th, 2018, there were a total of 73 inmates housed in the Jail.

The Jail tour was led by jail staff member, who gave a briefing on the various function of the Jail, including topics such as security, inmate confinement, medical/psychological care, food services, voluntary educational opportunities, and sentence reduction work programs.

Jail Tour:

Jail staff members were open and responsive to questions asked by the Grand Jury during the Jail tour.

The areas toured by Grand Jury members included the administration building, perimeter, health unit, inmate housing facilities, kitchen, recreation yard, and educational areas.

Administration Building: The building was clean and well kept. It contained the offices for the administrative staff, in-service staff training rooms, jail snack bar for staff and visitors, jail records department, and jail business office.

Jail Perimeter: The perimeter of the main part of the jail is protected by a chain-link fence, topped by razor wire. The jail perimeter appeared well maintained.

Health Unit: The health care area, located in the back portion of the jail, is small but designed to meet the immediate medical needs of inmates. A Registered Nurse is on staff 40 hours a week, and a Licensed Vocation Nurse for 16 hours per week. A Medical Physician is on-site up to two times per week. Inmates with medical needs that cannot be met onsite, are transported to Colusa Medical Center.

Inmate Housing Facility: Inmate facilities visited were operational. Female inmates were in the recreation yard at the time of inspection. Each of the housing units have eight beds per unit cell, a common area, toilets, and showering facilities. The Jail is able to hold a capacity of 92 inmates. There are three correctional officers, one male and one female, assigned to each housing unit. Two officers are on the floor with the inmates and one in the control booth that opens and closes all of the doors.

Inmate Visitation: Inmates are allowed two 30-minute visits per week during scheduled visiting hours. Special circumstances are accommodated based on the inmate's behavior, charges, and visitor's accommodations if normal visiting hours cannot be met.

Phone Calls: Inmates have access to an in-house phone for collect phone calls only. The use of cell phones is prohibited. The Jail does not accept incoming calls, nor will phone messages be taken. Phone usage is available daily from 0730 to 2200.

Educational Rooms – California State Law mandates that inmates are provided with educational opportunities while incarcerated. The Jail offers the Graduate Equivalency Diploma (GED) for those who did not complete high school, in addition to Adult Basic Education opportunities.

Satellite Kitchen: The kitchen is equipped to provide three meals a day; a cold breakfast and lunch meal and a hot dinner meal. Meals are provided through an outside contractor and transported daily to the Jail. With the completion of the new jail facility, inmates will receive a hot breakfast and dinner with a cold lunch daily. Inmates participate in the food service preparation under the control of a staff cook and a correctional officer. A state dietician determines menus to be prepared and served, ensuring caloric and nutritional needs are met while inmates are incarcerated. Varied meals are provided for inmates on medical diets such as those with diabetes, religious beliefs, and/or vegetarians.

Jail Commissary: The Jail has a commissary where inmates may order and purchase extra approved items such as snacks, personal hygiene items, or other goods permitted at the jail.

Library: Inmates have access to books for recreational reading, legal research, and/or educational programs.

Vocational Training: The Jail provides vocational training programs for inmates to complete community service hours and learn skills in areas such as grounds-keeping, laundry services, food preparation, animal care, and/or office cleaning.

Training – Peace Officers are required to attend 24 hours of Correctional Peace Officer Academy training prior to beginning work at the Jail. Jail staff are required to complete additional in-service training hours annually.

Security: The current linear jail design does not allow for continuous inmate observation. Officers make rounds every 15 minutes to ensure inmate security and safety.

Incidences: On April 17, 2019, the Grand Jury was made aware of an in-custody death occurring on April 15, 2019, at approximately 0446. Jail correctional officers found a 26 year-old female inmate unresponsive in her cell. According to the press release, the Jail staff immediately initiated cardiopulmonary resuscitation which continued until paramedics arrived. The inmate was transported to the Colusa Medical Center and then to Enloe Medical Center in Chico, CA. The inmate was pronounced brain dead on April 16th, 2019, at approximately 1316 hours, due to apparent suicide. An autopsy will be performed to determine the cause of death.

Interviews: The Grand Jury found that jail staff were satisfied with working conditions. Jail staff were very polite and willing to answer questions from the Grand Jury. Jail staff indicated staff turnover was high, due to jail positions typically being entry-level positions. Although the Jail was understaffed, current officers were willing to work extra shifts to ensure Jail and inmate needs were met. Two inmates volunteered to speak with the Grand Jury, one male and one female. The Grand Jury identified the purpose of the visit and asked pertinent questions of the inmates. Inmates were content with Jail circumstances and procedures.

Conclusion: It was determined by the Grand Jury that the jail is well-run with no major issues discovered. The 2018-19 Grand Jury is in agreeance with past grand jury observations and reports. The current linear jail design does not allow for optimal continuous observation of inmates, posing a potential safety risk.

Findings:

F1: The Colusa County Jail has been impacted by the number of correctional officers the jail is able to sustain.

F2: The current jail linear design does not allow for continuous observations of inmates to maintain safe and secure custody and control of inmates.

Recommendations:

R1: The 2018/19 Grand Jury recommends future Grand Juries continue to monitor and inspect the Colusa County Jail to ensure proper procedures are being followed and that the health and safety of inmates housed in the Jail is of utmost importance.

R2: The 2018/19 Grand Jury recommends Colusa County to proceed with new jail planning and construction to eliminate current safety and security issues caused by the linear design.

Bibliography:

- Board of State and Community Corrections Report, April 2018;
- Fire Safety Inspection Report, August 2017;
- Local Detention Facility Health Inspection Report; May 2017
- Inspection Testing and Maintenance State Fire Marshall Report, September 2017;
- United States Marshall's Service Detention Facility Review, June 2016.

Tri-County Juvenile Rehabilitation Facility and The Maxine Singer Youth Guidance Center

Summary

Members of the Colusa County Grand Jury conducted their yearly inspection of the Tri-County Juvenile Rehabilitation Facility (juvenile hall) and the Maxine Singer Youth Guidance Center (aka Camp Singer) located at 1023 14th Street, Marysville, CA on April 2, 2019. The two facilities located on the same grounds are the primary sites for Colusa County to house youth offenders. While touring both facilities, grand jurors had the opportunity to speak with administration, supervisors, staff, and offenders.

The Tri-County Juvenile Rehabilitation Facility and Camp Singer house both male and female youth offenders. Colusa County is in a Joint Powers Authority with Yuba and Sutter County to house juveniles either awaiting sentencing or who are serving court obligations. At the time of our inspection four youth were from Colusa County.

Background

The Grand Jury is authorized to visit and inquire into the conditions of any public jail within the county, as outlined in Section 919 (a) and (b) of the California Penal Code. Even though the Tri-County Juvenile Rehabilitation Facility and Camp Singer are physically located in Yuba County, Colusa County sends their juvenile offenders to the facility. Because of this, the Colusa County Grand Jury feel it is our duty to ensure the safety and security of the facility for our county's youth. The 2017/18 Colusa County Grand Jury completed an in-depth investigation that included financial records, programs offered, and a comprehensive comparison between the juvenile hall and Camp Singer. The goal of the 2018/19 inspection was to ensure that no drastic changes had been made in the previous year and that the juvenile hall and Camp Singer remain adequate to house Colusa County's youth.

Methodology

Information for this investigation was sourced from the following:

- Grand Jury tour of the juvenile hall and Camp Singer;
- Interviews with administrative staff and line personnel;
- Interview with male inmate from Camp Singer;
- Interview with female inmate from the juvenile hall;
- Jurors utilized a jail inspection form and questionnaire prepared by the California Grand Jurors' Association (CGJA) to guide their inspection;
- Review of past grand jury reports;
- Research via the internet.

Discussion

Colusa County does not have a juvenile facility of their own, therefore the county utilizes the Tri-Counties Rehabilitation Facility and Maxine Singer Youth Guidance Center, located in Marysville, CA. On April 2, 2019, members of the 2018/19 Colusa County Grand Jury conducted an inspection of the juvenile hall and Camp Singer. Grand Jury members were taken on a tour of the facilities, led by facility staff, who answered questions as Colusa County Grand Jury toured the two facilities.

When a Colusa County juvenile is arrested, they are either released into parental custody or taken to juvenile hall, where they await court appearances or are sentenced. Qualified non-violent youth are housed in Camp Singer once they have been sentenced.

Condition of the Grounds

The facility was built in stages beginning in the 1950's, with improvements done in the 1970's and expansion in the 1980's. Considering the age and wear on the buildings, they are in surprisingly good condition. Clearly a great effort is made to maintain the buildings until a new facility can be built. On the Camp Singer side of the facility the laundry room appeared extremely neat and tidy. The gymnasium was clean with separate areas set up, such as weightlifting in one corner and basketball hoops. While touring, one group of students were building picnic tables, learning carpentry skills under the supervision of a teacher and a Juvenile Corrections Officer. The dormitories at Camp Singer were clean, and each youth was responsible for keeping their bunk area tidy. The juvenile hall side has personal cells for each youth and they too are required to keep their cell clean. The kitchen and dining hall, which is shared by juvenile hall and Camp Singer, was exceptionally clean and well-organized. The classrooms in both facilities were also well maintained with adequate lighting and temperature.

General Information

The juvenile hall and Camp Singer house youth between 13-19 years old. At the time of our tour, two females and fifteen males were being housed in the juvenile hall. Camp Singer housed 12 males and no females. JCO's work 12 hour shifts to provide continuous supervision.

Medical Staff is available for the youth in both units. These services include psychological, pharmaceutical, and physical medical needs. Minor medical needs are addressed on site, all other needs are assessed on a case by case basis. A registered nurse is available 6 hours a day/five days a week along with a doctor being available 5 days a week, for several hours a day and on call when off site.

The juveniles are allowed visiting hours six days a week limited to one hour with parents, guardians, or their own children. Juveniles can earn additional visit privileges, based on the "Positive Behavioral Interventions and Supports (PBIS)" Program. *See appendix A for PBIS breakdown.*

The following interviews were conducted on a volunteer basis with one male at Camp Singer, one female at the juvenile hall, and a JCO.

Camp Singer Inmate Interview

The Grand Jury conducted an interview with a male inmate at Camp Singer. The male said that he believed he was treated well, and the grievance process is fair. He appreciates the three meals a day and daily showers. He stated that they were in school from 8 am to 3:15pm Monday through Friday, and he enjoyed the physical training and carpentry courses. He states the hardest part about being in Camp Singer is not having complete freedom. He understands the process and is trying to make good choices and a better life for himself, but some days are harder than others.

Tri-County Juvenile Rehabilitation Facility Inmate Interview

The Grand Jury conducted an interview with a female inmate at the juvenile hall. The interview was conducted with a 15-year-old female. The female states she is happy to be in the juvenile hall because it is better than where she came from. The female feels safe and that she is treated fairly. She has no complaints and states that the grievance process is fair and that she has never needed to utilize it. She says she understands the discipline and is happy to have 3 meals a day with snacks. The only improvement she wished for was more TV time.

Staff Interview

The Grand Jury conducted an interview with a staff member who works directly with youth offenders and believes it is a great place to work. The staff member expresses the continuous need for additional staff, however, believes that the facility and the county are doing well with available resources. When on duty incidents occur, staff and supervisors ensure affected staff members are well taken care. Staff are genuinely concerned about co-worker and youth's wellbeing, alike.

Findings

F1. The Tri-County Juvenile Rehabilitation Facility and the Maxine Singer Youth Guidance Center are important resource for Colusa County citizens. The administration and staff are dedicated to improving the health, safety, and wellbeing of the incarcerated youths. Skills and practices are provided to the youth to help them learn how to become productive citizens.

Recommendations

R1. The 2018/19 Colusa County Grand Jury recommends future Grand Juries continue to monitor and inspect the Tri-County Juvenile Rehabilitation Facility and the Maxine Singer Youth Guidance Center to ensure proper procedures are being followed and that the health and safety of Colusa County Youth being sentenced to the facility are of the utmost importance.

APPENDIX A

***Excerpt from page 11 of Tri-County Rehabilitation Facility Orientation Manuel**

PBIS PROGRAM

Positive Respectful Integrity Dependable Empower

Carden School, and Camp Singer, have created a set of rules and expectations for all youth to follow according to location. You will find the expectations posted in various areas of the facility. When you follow the rules and expectations, you can be recognized.

You will be recognized for appropriate behaviors such as:

- Cooperating and following staff directives
- Using appropriate language and volume
- Keeping your body and belongings to yourself
- Being prepared and managing your time
- Not asking for recognition!!

Tri-County Behavioral Rules & Expectations
Room/Bunk

P ositive	<ul style="list-style-type: none"> • Use your quiet inside voice • Keep noise levels low • Follow staff's directions
R espectful	<ul style="list-style-type: none"> • Respect other's personal space • Use intercom appropriately
I ntegrity	<ul style="list-style-type: none"> • Be contraband free • Follow the room standards • Avoid and report vandalism
D ependable	<ul style="list-style-type: none"> • Keep room neat and orderly • Ask for items at appropriate times
E mpower	<ul style="list-style-type: none"> • Take pride in your room • Make your bed and organize room

Have **PRIDE** in all areas of the Facility!



- Behavior expectations are clearly listed on posters located around the facility.
- Staff will teach lessons on behavior expectations.
- Each youth gets a Token Card to track their acknowledgements.

Token Cards:

	40	39	38	37	36	35	34	33	32	31	
1											30
2	<div style="text-align: center;"> </div>										29
3											28
4											27
5											26
6	<div style="text-align: center;"> </div>										25
7											24
8											23
9											22
10	<div style="text-align: center;"> </div>										21
											20
											19
											18
	17	16	15	14	13	12	11	10	9	8	7

You will receive a token card daily. Staff will recognize when you're following the expectations by punching a hole in your card. You can turn in your punches on your Token Card for special items from our Pride store.

How to Redeem your Punches?

Staff will collect your Token Cards every night at bedtime and record your amount daily. You will receive order forms on store nights; you will fill them out and return to staff. Orders will be taken Friday and filled overnight. Store nights will be Saturdays, for non-food items, and Sundays for food items. Items will be priced according to value. Punches are earned and will forever remain at the Hall, if you return. Punches will follow you for the Hall to the Camp. If you choose to be removed from the Camp your punches will not move to the Hall with you.

GAS TAX DISTRIBUTION IN COLUSA COUNTY

SUMMARY

The 2018-19 Colusa County Grand Jury (Grand Jury) launched an investigation into the allocation and distribution of gasoline tax dollars for road repair because of a complaint lodged by a Colusa County resident. This investigation also serves as a follow-up to the report written by the 2016-2017 Colusa County Grand Jury regarding the 2017 gas tax bill, Senate Bill 1 (Beall) more commonly known as SB1.

The Grand Jury finds that maintenance and repair of local roads is consistently underfunded in all of Colusa County as well as the individual incorporated cities of Colusa and Williams. The Grand Jury finds that many of the roads in the local cities and the County of Colusa are “at risk”, a rating between “good” and “poor”. In addition, each of the incorporated cities and Colusa County is researching, applying for, and in some cases receiving additional grant monies to help repair local roads.

The Grand Jury finds that the gas tax dollars are being distributed properly. Gas tax dollars are distributed to cities and counties based on existing statutory formulas calculated using factors such as population and number of registered vehicles. Other road funding comes from the sales and property taxes collected within the county as well as vehicle registration fees. The property tax money is allocated to the County twice a year – December and April from the State of California. Most categories of road fund monies are required to be earmarked for road related budget items and are accounted for in separate funds that don’t mingle with the General Fund.

BACKGROUND

The catalyst for this investigation is two-pronged. A complaint received on November 5, 2018, from a resident of the county concerning the distribution of gas tax monies and road conditions; and as a follow-up to the 2016-17 Grand Jury’s investigation on Senate Bill 1 (Beall) also known as SB1.

METHODOLOGY

Information for this investigation was sourced from the following:

- Colusa County Supervisor Minutes
- Williams City Council Minutes
- Colusa City Council Minutes
- Various Budgets from cities, Colusa County and the State of California
- 2016-2017 Colusa County Grand Jury Final Report
- Colusa County Transportation Commission Minutes
- Personal observation of road conditions by various Grand Jurors from different parts of the county

- Interview with Colusa County's Assistant Director of Public Works
- Interviews with Colusa County Auditor
- Interview with City of Colusa's City Manager and Finance Department lead
- Interview with City of Williams' City Administrator and Finance Department lead
- Interview with Complainant
- Maps of county roads
- Review of various websites

DISCUSSION

Road repair funding in California is a complicated process. It starts with road condition analysis, scoring and prioritizing projects and then getting the projects funded. In California, there are multiple sources of funding: property taxes, gasoline tax, vehicle registrations, The Road Repair and Accountability Act of 2017 (SB1 Beall), and Highway Users Tax Account (HUTA), all play a part in the funding as well as other options discussed in this report. Appendix B shows a flowchart for the different components of the HUTA. This complicated tax flow process is the result of the gas tax law modifications and revisions over the years. The following pages give a high-level overview of the major components of the California road repair and funding process.

WHAT IS THE PAVEMENT CONDITION INDEX (PCI)?

The Pavement Condition Index (PCI) is a numerical index between 0 (failed) and 100 (excellent), which is used to indicate the general condition of a section of pavement. It is a statistical measure and requires a survey of the pavement and rates the different types of stresses in the road surfaces. PCI surveying processes and calculations have been standardized by the American Society for Testing and Materials International for both roads and airport pavements.

The PCI gives public works officials the current condition of the road network and a rough expectation of the rate of deterioration of the road network over time. On the 100 point scale, the statewide average PCI is 65 ("At Risk" category). Colusa County roads were rated at a PCI of 60 in 2018. For more details see Appendix A.

GAS TAXES - THE MULTIPLE WAYS THE GASOLINE TAX IS COLLECTED AND DISTRIBUTED IN CALIFORNIA

The state of California imposes per-gallon excise taxes on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel, and registration taxes on motor vehicles with allocations dedicated to transportation purposes.

These allocations flow through the Highway Users Tax Account (HUTA), the familiar gasoline tax revenues that have been in place for decades, and the Road Maintenance and Rehabilitation Account (RMRA) which allocates much of the revenue from the Road Repair and Accountability Act of 2017 (SB1 Beall).

WHAT IS SB1 AND WHY IS IT IMPORTANT TO COLUSA COUNTY?

The Legislature passed, and Governor Jerry Brown signed the Road Repair and Accountability Act (SB1) in 2017 which provides as estimated \$5.4 billion annually for transportation. Of this, 1.5 billion is allocated to the local street and road system owned and maintained by 539 cities and 58 counties.

SB1 is a landmark transportation investment to rebuild California by fixing neighborhood streets, freeways and bridges in communities across California and targeting funds toward transit and congested trade and commute corridor improvements.

- SB1 invests \$5.4 billion annually over the next decade to fix California's transportation system. It will address a backlog of repairs and upgrades, while ensuring a cleaner and more sustainable travel network for the future.
- SB1 funds are protected under a constitutional amendment which safeguards new dollars for transportation use only.

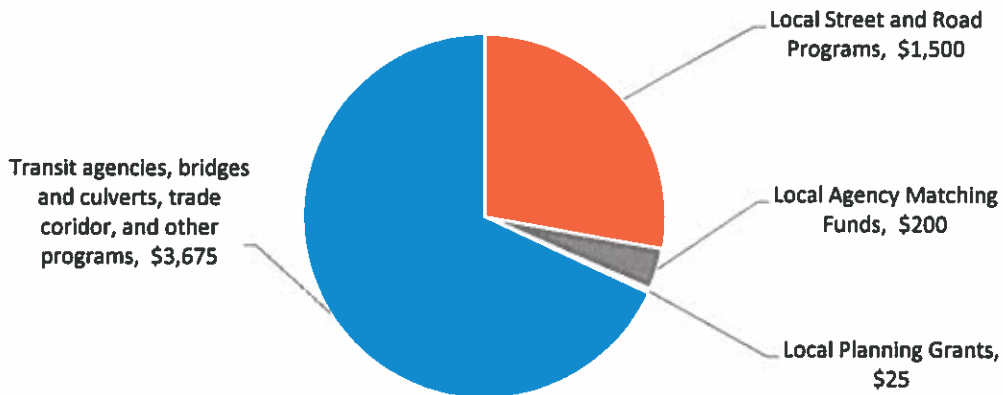
Where does the money go from SB1?

California's state-maintained transportation infrastructure will receive roughly half of SB1 revenue: \$26 billion. The other half will go to local roads, transit agencies and an expansion of the state's growing network of pedestrian and cycle routes. Each year, this new funding will be used to tackle deferred maintenance needed on the state highway system and the local road system including:

- ✓ New Funding to Transit agencies – over \$750 million
- ✓ Maintaining and Repairing the State's Bridges and Culverts - \$400 million
- ✓ Trade Corridor Enhancement Program - \$300 million
- ✓ Repairs to Local Street and Roads - \$1.5 billion
- ✓ Solutions for Congested Corridors Program - \$250 million
- ✓ Matching Funds for Local Agencies - \$200 million
- ✓ Local Planning Grants - \$25 million
- ✓ Bike and Pedestrian Projects - \$100 million
- ✓ Transportation-Related Research at state universities - \$7 million
- ✓ Assistance to stranded Motorists on congested highways during peak hours - \$25 million
- ✓ Workforce Training Programs - \$5 million

Taken from Rebuildingca.ca.gov/overview

**SB1 (Extra 12 Cents per Gallon) Projected 5.4 Billion Dollar
Breakdown**
(Numbers in Millions)



The SB1 revenue allocations include:

- An additional 12 cent per gallon increase to the gasoline excise tax effective November 1, 2017.
- An additional 20 cent per gallon increase to the diesel fuel excise tax effective November 1, 2017 with half of the revenues going to the state Trade Corridor Enhancement Account (TCEA) and half to the RMRA.
- An additional vehicle registration tax called the "Transportation Improvement Fee" with rates based on the value of the motor vehicle effective January 1, 2018.
- An additional \$100 vehicle registration tax on zero emissions vehicles of model year 2020 or later effective July 1, 2020.

The Road Repair and Accountability Act of 2017 (SB1 Beall) also adopted annual inflationary adjustments to all per-gallon motor vehicle fuel excise taxes including the rates allocated through the Highway Users Tax Account (HUTA).

Taken from *The California Local Government Finance Almanac*

State Transportation Improvement Program Projects (STIP)

The State Transportation Improvement Program (STIP) is the biennial five-year plan adopted by the California Transportation Commission (CTC) for future allocations of certain state transportation funds for state highway improvements, intercity rail, and regional highway and transit improvements.

It is a “wish list” generated by local county transportation Commissions where specific projects are listed, scored, and prioritized. For instance, the Norman Road resurface project in Princeton was first approved in 2008 and finally completed in 2018.

State law requires the CTC to update the STIP biennially, in even-numbered years, with each new STIP adding two new years to prior programming commitments. Colusa County agencies currently work with the County Transportation Commission to nominate projects for inclusion in the STIP.

SB1 funds will be used to restore the STIP whose funds can be used to build new roads and increase capacity on California's roads and highways. Before SB1, the CTC needed to cut and delay \$1.5 billion in STIP projects due to lack of funding. These projects, which include new capacity projects, are now eligible to move forward.

State Highway Operation and Protection Plan (SHOPP)

SHOPP is a “Fix It First” program funded partially by SB1 funds. In 2018 SB1 allocated 6.4 billion to SHOPP. It is limited to capital improvements including emergency repairs, safety improvements and retrofitting existing State Transportation System facilities to Americans with Disabilities Act standards.

- It does not add capacity to the state transportation system. (No new lanes).
- Revenue is generated by federal and state gas tax dollars and is constrained by STIP which is produced by Caltrans and by the CTC.
- In 2018 SHOPP received \$17.96 billion in projects to review for funding from 2018/19 through 2020/21.
- SB1 directs the 6.4 billion allocated to SHOPP to be focused on four primary highway asset classes: pavement repairs, bridges, culverts, and field elements.

Colusa County received funding for two SHOPP improvement projects for a total of \$20,236.

1. The first project is widening the shoulders to 8 feet to provide adequate recoverable space for errant vehicles on Niagra Avenue to 0.3 miles west of Steidlmayer Road. (Project total \$14,620).
2. The second project will upgrade the water and waste water systems to current standards at the Maxwell Safety Roadside Rest Area. (Project total \$5,616).

Taken from <http://www.dot.ca.gov/hq/transprog/shopp.htm> Page 21 of 290

Highway Users Tax Account (HUTA)

- California taxes on motor vehicle fuels include the gasoline tax, diesel fuel tax, and the use fuel tax.
- Taxes on aircraft jet fuel are transferred to the state Aeronautics Account.
- Taxes on fuel used for other motor vehicles are transferred to the state Highway Users Tax Account and include:
 - The “gasoline tax” and “diesel fuel tax” imposed on the use of vehicle fuels at the rate of 13 cent per gallon for diesel fuel and 18 cent per gallon for gasoline, which includes the 9 cent per gallon rate added by Proposition 111 (1994).
 - The “use fuel tax” is imposed on vendors and users of motor vehicle fuels that are not taxed under either the gasoline or diesel fuel tax, such as liquefied petroleum gas, ethanol, methanol and natural gas (both liquid and gaseous) for use on state highways.
 - Use Fuel Tax rates vary depending on the type of fuel.
 - Variable rate per gallon gasoline diesel fuel excise taxes imposed in 2010-11 in a complicated arrangement known as the “fuel tax swap.” The fuel tax swap replaced (without decreasing) the previous Proposition 42 sales tax on gasoline.

Taken in full from The California Local Government Finance Almanac

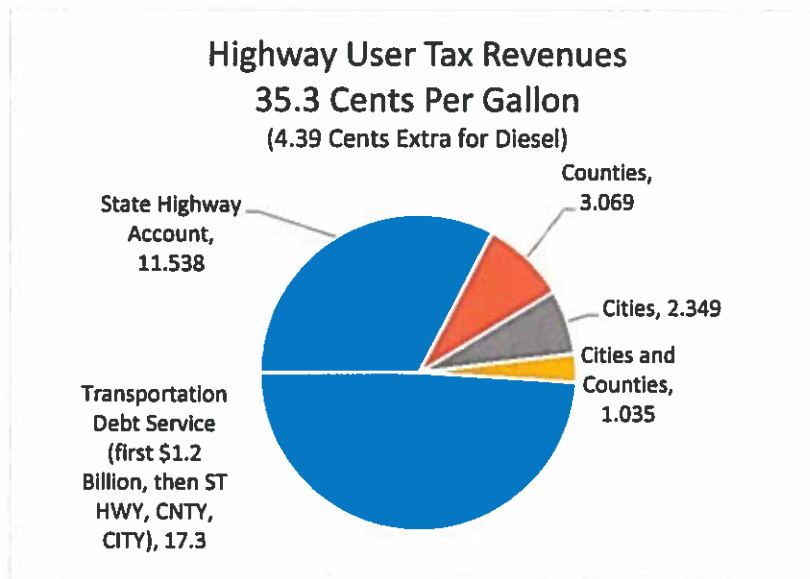


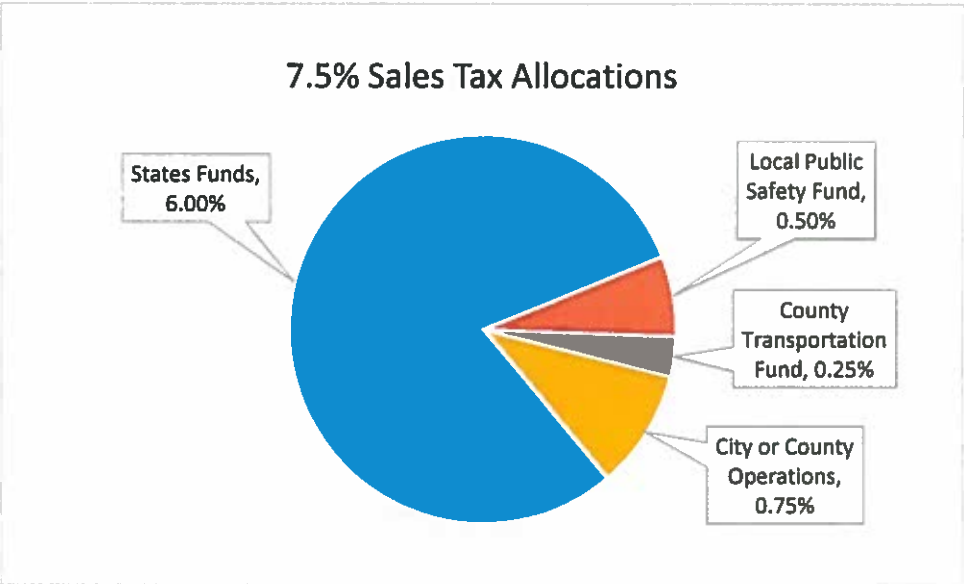
Chart Based on HUTA Gas Tax Distribution Flowchart in APPENDIX B

Sales and Property Tax Funding for Roads

The county and cities get some of their road funding from Sales and Property Taxes. Sales taxes are 7.5% as shown below.



The 7.5 cents per dollar of taxable sales is broken down as follows with 0.25 cents going to the County Transportation Fund and 0.75 cents going to the City or County Operations and 0.50 per dollar for Local Public Safety Fund. See Appendix B for a Sales and Use Tax Rate Chart.



Allocations and Uses for the County and Cities

The Grand Jury finds that the allocation of tax monies is correct based on the pertinent laws and statutory formulas which are calculated using roadway miles, population numbers, and registered vehicle quantities, etc. The following paragraphs will summarize the allocation and uses by the county and city entities.

The Colusa County Public Works Department is responsible for the maintenance of 753 miles of roadway. Highway 45, Highway 20, and Interstate 5 are maintained by the State and the roads within the city limits of Colusa and Williams are maintained by the cities. Highway overpasses are maintained by the County. The County's current total Road Fund budget is \$6.9 million for 2018-2019. Colusa County will receive an estimated \$1,785,621 through new SB1 funding with a total of \$3,623,377 from all gas tax revenue sources. In order for Colusa County to receive the \$1.7 Million in SB1 Funds, the County must match \$1.4 Million. See Appendix E for all county gas tax revenue details. See Appendix F for county road fund details.

The City of Colusa is responsible for the maintenance of 42 miles of city streets. The City does not maintain the portions of Highway 45 and 20 which pass through the city of Colusa. The city's current gas tax fund budget is \$227,727. In 2019, Colusa expects to receive an estimated \$98,717 through new SB1 funding with a total of \$227,108 from all gas tax sources, though the total funding received has been less than expected both of the last two years. See Appendix E for the expected city gas tax revenue detail. See Appendix G for the City of Colusa Gas Tax Fund Budget.

The City of Williams is responsible for the maintenance of 27 miles of city streets; with 11.9 miles being truck route not maintained by the State. The City does not maintain the portions of interstate 5 and Highway 20 that pass-through Williams. The City's 2018 streets spending was \$886,026, though \$740,155 of that was a single project approved individually. In 2019, Williams expects to receive an estimated \$86,443 through new SB1 funding with a total of \$199,715 from all gas tax sources. See Appendix E for the expected city gas tax revenue detail. See Appendix H for the City of Williams Streets Fund budget.

Bibliography

- https://leginfo.legislature.ca.gov/codes_displayText.xhtml? (California legislative information – Streets and Highway Code
- https://mtc.ca.gov/sites/default/files/MTC_SB_1_Bill_Summary_5-3-17.pdf
- <http://rebuildingca.ca.gov/overview.html>
- www.SaveCaliforniaStreets.org
- www.CaliforniaCityFinance.com
- <http://www.dot.ca.gov/hq/transprog/shopp.htm>
- Colusa County Budgets - <https://www.countyofcolusa.org/index.aspx?nid=673>
- City of Colusa Budgets - <http://www.cityofcolusa.com/home/government/departments/finance/>

- City of Williams Budgets are included in city council minutes - <http://www.cityofwilliams.org/city-council/agenda-minutes.htm>

FINDINGS

F1 – Road conditions in the County of Colusa and the incorporated cities of Colusa and Williams have not improved since 2011. The roads remain “at-risk”, meaning the road score on the Pavement Condition Index (PCI) remain below a score of 71. Currently Colusa County scores at 60. PCI is a widely used method of rating overall road conditions.

F2 – Total centerline miles in the city of Colusa are 42; the city of Williams has 26.7 plus 11.9 miles of truck routes; and the County of Colusa is responsible for 753 miles.

F3 – SB1 has already begun to fund both cities and the county though the allocations have been less than expected and still fall short of the funding level required to fully fund county and city road maintenance needs.

RECOMMENDATIONS

R1 – Colusa County and the incorporated cities of Colusa and Williams should continue to secure grant funding to augment their limited road repair budgets.

R2 – The cities of Colusa and Williams should work within their Enterprise Zones to encourage growth in their mutual cities and generate more tax dollars for infrastructure maintenance and repairs.

R3 – The Grand Jury recommends that the City of Williams add budget and financial statement links to their website to enhance access and transparency.

R4 – Future Grand Juries continue to monitor the condition of roads in Colusa County and its incorporated cities to see if SB1 has been beneficial.

APPENDIX A – 2018 California Pavement Condition Index Data By County

- Page 18 from California Statewide Local Streets and Roads Needs Assessment
- October 2018 Final Report

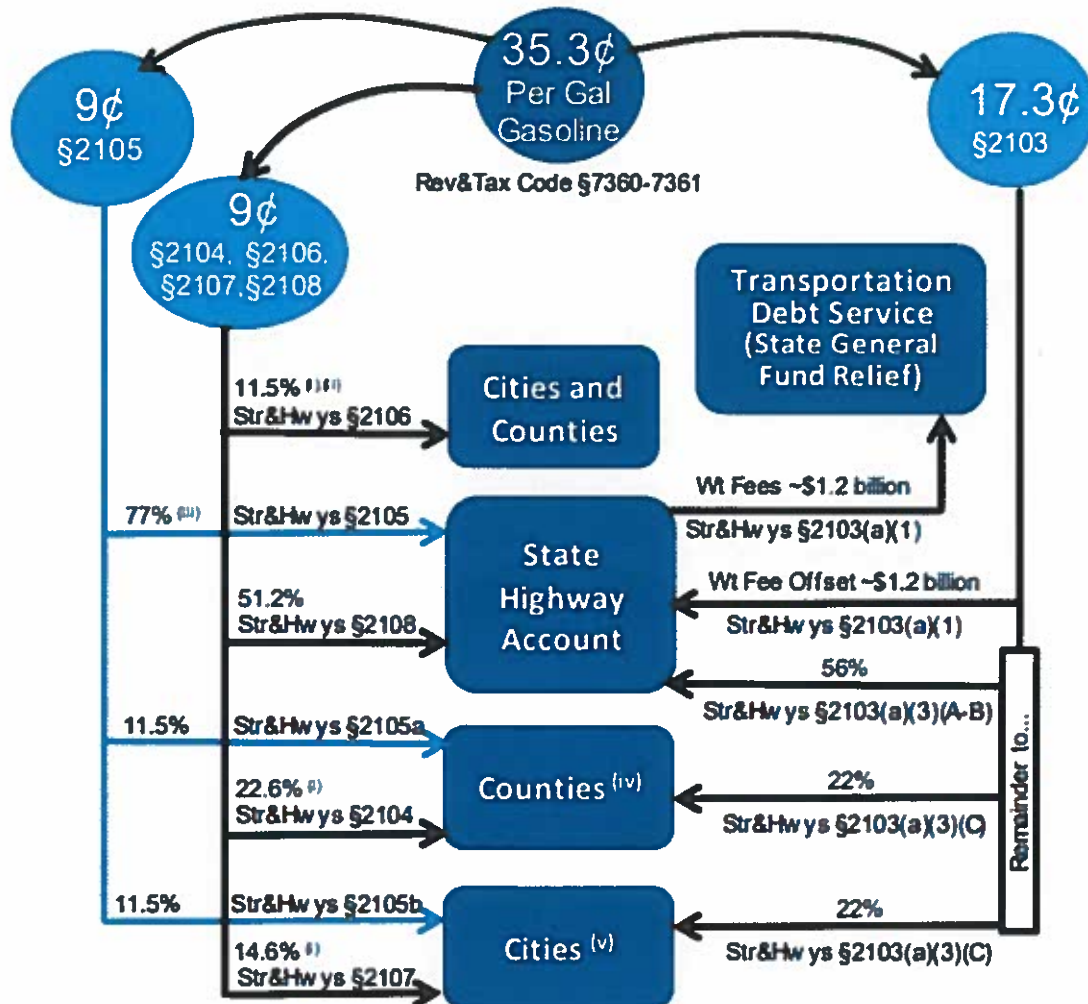
California Statewide Local Streets and Roads Needs Assessment
October 2018

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Table 2.4 Summary of PCI Data by County (Includes Cities) for 2008-2018

County (Cities Included)	Centerline Miles	Lane Miles	Area (sq)	Average Weighted PCI*					
				2008	2010	2012	2014	2016	2018
Alameda	3,576	8,088	77,528,034	66	67	68	66	68	68
Alpine	135	270	1,900,800	40	45	45	44	44	41
Amador	477	945	5,908,703	31	34	33	33	56	51
Butte	1,839	3,698	29,321,289	70	67	65	66	65	60
Calaveras	717	1,333	8,937,332	55	53	51	51	51	50
Colusa	761	1,247	13,240,593	61	60	60	62	63	60
Contra Costa	3,426	7,159	70,805,960	72	70	71	68	69	71
Del Norte	323	646	4,414,995	70	68	64	63	63	60
El Dorado	1,399	2,684	21,459,847	62	58	63	63	62	63
Fresno	6,225	13,044	106,510,511	74	70	69	69	64	61
Glenn	910	1,822	13,917,626	68	68	68	68	68	68
Humboldt	1,464	2,921	24,247,391	61	56	64	64	63	56
Imperial	3,017	6,102	76,815,365	74	72	57	57	58	55
Inyo	1,133	1,832	13,681,682	75	57	60	62	62	61
Kern	5,507	12,184	110,236,890	66	63	64	64	63	63
Kings	1,363	2,858	21,107,430	63	62	62	62	59	60
Lake	753	1,493	10,860,623	33	31	40	40	40	38
Lassen	431	879	6,282,324	55	69	66	66	63	60
Los Angeles	21,001	63,009	461,254,896	68	67	66	66	67	67
Madera	1,809	3,604	25,503,864	48	48	47	47	46	44
Marin	1,033	2,054	16,610,103	61	61	61	63	64	67
Mariposa	362	719	5,334,893	53	44	44	53	65	65
Mendocino	1,125	2,256	15,527,236	51	49	37	35	35	46
Merced	2,335	4,881	38,705,388	57	58	58	58	56	56
Modoc	1,505	3,010	17,142,256	42	40	56	46	59	59
Mono	737	1,473	9,613,552	71	68	66	67	64	65
Monterey	1,824	3,854	34,172,191	63	45	50	50	50	49
Napa	745	1,518	13,153,110	53	60	59	59	59	59
Nevada	806	1,625	10,348,493	72	71	72	71	70	68

Allocation of Highway User Tax Revenues



(i) The 4.39¢ local share of diesel fuel tax is allocated 1.8¢ to counties and 2.59¢ to cities.

(ii) Str&Hwy Code §2106 funds are distributed based on registered vehicles, assessed property valuation, and population.

(iii) A portion of funds in State Highway Account is allocated among counties and cities for Regional Transportation Improvement Programs.

(iv) County apportionments are based on numbers of registered vehicles and county road mileage.

(v) City apportionments are based on population.

(vi) Beginning July 1, 2020 and annually thereafter, these rates are subject to an annual cost-of-living adjustment.

APPENDIX C – Sales Tax:

COMPONENTS OF THE STATEWIDE 7.5% SALES AND USE TAX RATE

Rate	Jurisdiction	Purpose	Authority
3.69%	State	Goes to State's General Fund	Revenue and Taxation Code Sections 6051, 6201
0.25%	State	Goes to State's General Fund	Revenue and Taxation Code Sections 6051.3, 6201.3 (Inoperative 1/1/01-12/31/01)
0.25%	State	Goes to State's Fiscal Recovery Fund, to pay off Economic Recovery Bonds (2004)	Revenue and Taxation Code Sections 6051.5, 6201.5 (Operative 7/1/04)
0.50%	State	Goes to Local Public Safety Fund to support local criminal justice activities (1993)	Section 35, Article XIII, State Constitution
0.25%	State	Goes to State's Education Protection Account to support school districts, county offices of education, charter schools, and community college districts.	Section 36, Article XIII, State Constitution (Operative 1/1/13 to 12/31/16)
0.50%	State	Goes to Local Revenue Fund to support local health and social services programs (1991 Realignment)	Revenue and Taxation Code Sections 6051.2, 6201.2
1.06%	State	Goes to Local Revenue Fund 2011	Revenue and Taxation Code Sections 6051.15 and 6201.15
1.00%	Local	0.25% Goes to county transportation funds	Revenue and Taxation Code Section 7203.1 (Operative 7/1/04)
		0.75% Goes to city or county operations	
Total:	State/Local	Total Statewide Base Sales and Use Tax Rate	

ATTACHMENT C

Local Streets and Roads - Projected FY2018-19 Revenues

Source: CSAC

Based on State Dept of Finance statewide revenue projections as of May 2019
Estimated 13 May 2019

	Highway Users Tax Acct ⁽¹⁾		Streets & Highways C		TOTAL	TCRF Loan	Road Maintnc	TOTAL
	Sec2183 ⁽²⁾	Sec2184	Sec2106	Sec2106	HUTA	Repayment ⁽³⁾	Rehab Acct ⁽⁴⁾	Annual
ALAMEDA COUNTY	3,748,479	13,257,150	8,024,117	444,042	23,471,788	1,181,855	18,158,410	40,780,083
ALPINE COUNTY	71,834	298,199	140,507	23,368	531,908	22,086	309,780	863,774
AMADOR COUNTY	348,687	833,583	484,642	188,282	1,853,194	105,884	1,494,974	3,254,712
BUTTE COUNTY	1,214,885	2,358,970	1,898,415	425,696	5,897,968	373,620	8,239,103	11,310,491
CALAVERAS COUNTY	527,779	877,280	737,837	307,513	2,450,389	182,267	2,278,007	4,888,683
COLUSA COUNTY	414,084	603,281	578,864	114,242	1,710,451	127,305	785,821	3,623,377
CONTRA COSTA COUNTY	3,154,870	10,736,825	5,138,158	848,341	19,978,204	968,973	13,605,142	34,554,319
DEL NORTE COUNTY	214,078	300,618	299,283	105,809	919,789	85,819	823,187	1,908,804
EL DORADO COUNTY	1,118,082	3,512,823	1,894,741	795,758	7,322,184	343,751	4,821,680	12,487,495
FRESNO COUNTY	3,837,778	8,580,742	5,368,231	1,159,639	18,923,380	1,176,936	18,550,120	39,583,464
GLENN COUNTY	504,659	738,088	705,515	132,355	2,078,597	155,159	2,178,303	4,410,069
HUMBOLDT COUNTY	887,729	1,580,806	1,382,889	387,188	4,308,623	287,831	4,173,257	8,779,408
IMPERIAL COUNTY	1,738,107	2,317,582	2,429,882	398,111	6,883,682	534,366	7,495,457	14,913,625
INYO COUNTY	807,194	1,001,183	848,880	114,875	2,572,192	185,883	2,818,479	5,377,364
KERN COUNTY	3,580,286	7,752,045	5,019,235	1,895,634	18,258,499	1,103,843	15,482,635	34,885,177
KINGS COUNTY	744,446	1,188,802	1,040,737	208,663	3,182,447	228,882	3,210,363	6,621,662
LAKE COUNTY	523,531	908,218	731,869	312,583	2,477,211	180,861	2,257,589	4,895,881
LAGUNA COUNTY	508,437	877,306	710,798	122,183	2,318,737	158,320	2,182,689	4,807,656
LOS ANGELES COUNTY	22,820,258	79,490,873	38,158,870	2,741,880	141,008,879	8,054,658	87,548,164	248,511,501
MADERA COUNTY	1,092,405	1,488,380	1,527,187	453,246	4,582,198	335,853	4,710,918	9,608,977
MARIN COUNTY	844,589	2,471,708	1,218,253	294,825	4,827,078	259,671	3,642,228	8,728,973
MARIPOSA COUNTY	336,882	647,187	470,983	128,633	1,481,986	103,676	1,482,780	3,038,120
MENDOCINO COUNTY	783,437	1,211,228	1,098,249	384,054	3,474,008	240,870	3,378,514	7,093,392
MERCED COUNTY	1,455,044	2,383,704	2,034,159	553,383	6,426,290	447,357	8,274,770	13,148,417
MODOC COUNTY	486,231	873,181	683,734	80,570	2,123,698	182,688	2,139,961	4,418,228
MONO COUNTY	387,582	812,210	513,881	31,129	1,724,802	113,014	1,586,151	3,422,988
MONTESANO COUNTY	1,827,804	3,877,982	2,276,577	841,809	8,723,382	500,473	7,018,781	18,243,638
NAPA COUNTY	698,699	1,487,112	838,382	314,838	3,250,129	184,379	2,888,158	6,020,668
NEVADA COUNTY	612,053	1,534,058	858,653	309,390	3,311,154	188,177	2,839,432	6,138,763
ORANGE COUNTY	7,728,375	28,428,058	12,824,305	738,618	49,720,448	2,378,110	33,328,041	83,424,587
PLACER COUNTY	1,840,848	5,600,752	2,812,571	798,133	10,850,302	504,482	7,078,025	18,430,809
PLUMAS COUNTY	407,410	1,084,391	699,581	144,883	2,206,348	125,289	1,798,828	4,088,530
RIVERSIDE COUNTY	8,437,772	20,410,853	9,805,897	1,438,608	37,881,228	1,879,310	27,782,409	67,832,947
SACRAMENTO COUNTY	4,844,930	13,581,839	8,895,035	2,100,360	27,221,964	1,428,096	20,030,911	48,680,971
SAN BENITO COUNTY	380,700	695,330	544,802	155,028	1,784,858	119,814	1,880,550	3,585,222
SAN BERNARDINO COUNTY	6,173,701	15,831,862	8,184,677	1,384,677	38,288,774	1,888,121	28,823,622	64,808,517
SAN DIEGO COUNTY	8,752,838	25,511,024	13,837,938	1,981,849	54,083,660	2,881,083	37,745,858	94,500,691
SAN FRANCISCO COUNTY	1,738,175	4,913,438	2,428,977	9,600	9,091,188	534,407	7,495,751	17,121,346
SAN JOAQUIN COUNTY	2,583,683	6,819,044	3,812,001	862,834	13,877,562	794,360	11,141,840	25,813,982
SAN LUIS OBISPO COUNTY	1,403,023	3,117,877	2,017,352	651,949	7,230,001	443,661	8,222,827	13,898,580
SAN MATEO COUNTY	2,183,554	7,579,323	3,492,369	363,755	13,599,031	685,190	9,330,188	23,694,367
SANTA BARBARA COUNTY	1,456,201	4,088,156	2,136,977	795,709	8,480,046	447,713	8,279,751	15,187,516
SANTA CLARA COUNTY	4,710,414	18,607,495	7,447,829	331,773	29,103,511	1,450,074	20,338,182	60,892,767
SANTA CRUZ COUNTY	970,206	2,874,104	1,498,328	839,199	5,734,788	298,292	4,183,935	10,221,012
SHASTA COUNTY	1,128,934	2,394,135	1,578,255	407,451	5,508,775	347,084	4,888,445	10,724,314
SIERRA COUNTY	198,187	421,012	277,081	32,445	928,735	80,936	854,712	1,844,363
SISKIYOU COUNTY	811,442	1,519,453	1,134,368	199,133	3,663,427	249,480	3,499,281	7,412,188
SOLOMON COUNTY	1,402,106	4,288,415	1,970,578	215,878	7,884,875	431,081	8,046,478	14,332,435
SONOMA COUNTY	2,038,181	5,310,853	2,846,590	925,117	11,118,741	626,029	8,780,878	20,525,648
STANISLAUS COUNTY	2,054,339	5,078,898	2,871,978	679,840	10,884,723	631,612	8,859,185	20,175,520
SUTTER COUNTY	632,011	1,061,080	883,555	200,117	2,796,783	194,314	2,725,502	5,718,579
TEHAMA COUNTY	708,787	895,088	692,268	249,179	2,446,383	218,228	3,080,946	6,228,538
TRINITY COUNTY	376,541	683,203	528,408	92,555	1,688,708	115,769	1,623,805	3,428,779
TULARE COUNTY	2,453,544	4,071,948	3,430,825	698,009	10,644,328	764,472	10,582,449	21,981,447
TUOLUMNE COUNTY	494,637	980,044	691,505	310,412	2,476,596	152,078	2,133,086	4,781,782
VENTURA COUNTY	2,379,886	8,048,885	3,806,023	607,516	14,842,270	731,696	10,282,983	25,838,959
YOLO COUNTY	877,744	1,984,975	1,227,080	177,271	4,287,080	289,885	3,785,208	8,322,151
YUBA COUNTY	500,587	776,490	699,795	285,550	2,242,402	153,601	2,158,659	4,554,962
Total	\$ 121,970,000	\$ 358,188,000	\$ 184,696,500	\$ 31,697,100	\$ 731,961,600	\$ 37,500,000	\$ 525,985,500	\$ 1,287,959,788

Notes:

1. The Highway Users Tax is also known as the "Motor Vehicle Fuel Tax", the "Gasoline Excise Tax" and "Article XIX Revenues."

2. StreetsCode § 2103 allocations replace the former Prop42 TCRF revenues. Previously adjusted annually by the BOE until July 2019 when it is set at 17.3

3. Pursuant to the Road Repair and Accountability Act of 2017, the state general fund will repay loans from transportation funds totaling \$705 million over three years and in monthly installments beginning FY2017-18. Local streets and roads will be paid \$225 million; \$75 million in each year, half to cities, half to counties. See Gov Code Sec 18321.

4. Road Maintenance and Rehabilitation Account (RMRA - Streets and Highways Code Sec 2030 et seq.) includes funds from the following taxes enacted by the Road Repair and Accountability Act of 2017: the 12 cent gasoline excise tax, 20 cent diesel fuel excise tax, transportation improvement fees and transportation loan repayments.

ATTACHMENT A

Local Streets and Roads - Projected FY2018-19 Revenues

Based on State Dept of Finance statewide revenue projections as of May 2019
Estimated 13 May 2019

Estimated 13 May 2012									
	Highway Users Tax Acct (HUTA) ⁽¹⁾ Streets & Highways Code					TOTAL HUTA	TCRF Loan Repayment ⁽⁸⁾	Road Maintnc Rehab Acct ⁽⁷⁾	TOTAL
	Sec2103 ⁽⁵⁾	Sec2106 ⁽²⁾	Sec2106 ⁽²⁾	Sec2107 ⁽³⁾	Sec2107.5 ⁽⁴⁾				
ALAMEDA COUNTY									
ALAMEDA	289,261	438,022	289,785	572,092	7,500	1,578,661	88,934	1,247,418	2,913,013
ALBANY	69,884	105,824	68,819	138,215	4,000	386,744	21,486	301,371	709,601
BERKELEY	447,021	676,914	414,305	884,105	10,000	2,432,346	137,438	1,927,746	4,487,528
DUBLIN	231,961	351,254	217,294	458,766	7,500	1,268,776	71,317	1,000,316	2,336,410
EMERYVILLE	43,993	66,617	45,101	87,008	3,000	245,718	13,526	189,715	448,959
FREMONT	863,566	1,307,679	795,891	1,707,935	10,000	4,685,070	265,506	3,724,063	8,674,639
HAYWARD	594,309	899,950	548,232	1,175,407	10,000	3,228,888	182,722	2,562,914	5,974,534
LIVERMORE	335,286	507,716	311,947	663,119	7,500	1,825,568	103,085	1,445,896	3,374,549
NEWARK	174,104	263,642	184,292	344,338	6,000	952,376	53,529	750,811	1,756,717
OAKLAND	1,572,893	2,381,798	1,445,888	3,110,821	10,000	8,521,199	483,590	6,782,984	15,781,773
PLEASANTON	41,513	62,963	42,829	82,104	3,000	232,309	12,763	179,023	424,095
PLEASANTON	290,501	439,898	270,921	574,544	7,500	1,583,365	89,315	1,252,764	2,925,445
SAN LEANDRO	321,300	486,538	289,135	635,458	7,500	1,749,932	98,785	1,385,584	3,234,301
UNION CITY	267,723	405,408	250,055	529,495	7,500	1,460,181	82,312	1,154,537	2,697,031
ALPINE COUNTY									
AMADOR COUNTY									
AMADOR	682	1,033	5,520	1,349	1,000	9,585	210	2,942	12,736
IONE	29,556	44,756	35,994	58,455	2,000	170,761	9,087	127,458	307,305
JACKSON	17,162	25,988	22,913	33,943	1,000	101,006	5,277	74,010	180,293
PLYMOUTH	3,686	5,582	8,691	7,291	1,000	26,249	1,133	15,897	43,279
SUTTER CREEK	9,173	13,891	14,482	18,143	1,000	56,689	2,820	39,560	99,089
BUTTE COUNTY									
BIGGS	7,017	10,625	12,006	13,877	1,000	44,525	2,157	30,259	76,941
CHICO	338,723	512,921	352,641	689,916	7,500	1,881,700	104,141	1,460,717	3,446,559
GRIDLEY	25,444	38,530	30,929	50,323	2,000	147,226	7,823	109,726	264,717
OROVILLE	66,550	100,776	73,142	131,621	4,000	376,089	20,461	286,993	683,543
PARADISE	97,483	147,587	104,887	225,176	6,000	581,113	29,965	420,303	1,031,382
CALAVERAS COUNTY									
ANGELS CAMP									
COLUSA COUNTY									
COLUSA	22,891	34,894	18,524	45,274	2,000	121,353	7,038	98,717	221,108
WILLIAMS	20,045	30,354	15,066	38,645	2,000	107,110	6,163	86,443	199,715
CONTRA COSTA COUNTY									
ANTIOCH	414,696	627,965	408,142	820,173	10,000	2,280,977	127,489	1,788,346	4,196,822
BRENTWOOD	231,232	350,149	229,701	457,323	7,500	1,275,904	71,093	997,189	2,344,185
CLAYTON	41,828	63,480	45,580	82,823	3,000	236,821	12,881	180,810	430,622
CONCORD	473,742	717,377	485,571	936,952	10,000	2,603,642	145,653	2,042,976	4,782,272
DANVILLE	162,840	246,585	163,161	322,060	6,000	900,666	50,066	702,235	1,652,967
EL CERRITO	91,474	139,517	93,769	180,914	5,000	509,673	28,124	394,473	832,271

APPENDIX F – County Road Fund Budget and Actuals 2018-2019 – Page 1 of Schedule 9

State Controller Schedules
County Budget Act
January 2010

COUNTY OF COLUSA

SCHEDULE 9

DETAIL OF FINANCING SOURCES AND FINANCING USES GOVERNMENTAL FUNDS Fiscal Year 2018-19

Fund: 00110 – Road Fund
Dept: 3010 – Road Department

Function: Public Ways and Facilities
Activity: Public Ways

Detail by Revenue Category / Account and Expenditure Object / Subobject		2018-17 Actuals	2017-18 Actuals	2018-19 Total Requested	2018-19 Recommended Budget	2018-19 Adopted Budget
(1)		(3)			(4)	(5)
TAXES						
410800	Franchise	-	1,827	2,000	2,000	2,000
TOTAL	Taxes	-	1,827	2,000	2,000	2,000
LICENSES AND PERMITS						
421220	Land Leveling Permits	60	124	100	100	100
421330	Encroachment Permit	14,943	6,471	6,000	6,000	6,000
421340	Transportation Permit	10,985	10,996	11,000	11,000	11,000
TOTAL	Licenses And Permits	25,988	17,590	16,100	16,100	16,100
REVENUE FROM USE OF MONEY						
441900	Interest	5,435	9,303	12,000	12,000	12,000
TOTAL	Revenue From Use Of Money	5,435	9,303	12,000	12,000	12,000
AID, OTHER AGENCY						
452399	Highway Users Tax (2103)	297,597	435,856	399,798	399,798	399,798
452400	Highway Users Tax (2104)	604,974	604,383	609,857	609,857	609,857
452410	Highway Users Tax (2106)	106,739	104,545	108,434	108,434	108,434
452411	Highway Users Tax (2105)	579,017	559,285	593,368	593,368	593,368
454100	Aid For Construction	-	127,170	127,170	127,170	127,170
454153	Active Transp Prog	37,196	80,308	80,000	80,000	80,000
454154	PPM-Plan,Program,Monitor	43,978	39,487	28,000	28,000	28,000
454157	STIP-County Of Colusa	-	-	1,267,000	1,267,000	1,267,000
454164	Local Transportation	153,850	41,625	-	-	-
454165	State Planning-OWP	119,790	129,142	134,040	134,040	134,040
4541651	State Planning-RTPA/RSTP	58,191	53,030	-	-	-
454167	State Match	81,185	81,185	81,185	81,185	81,185
454168	State Exchange	162,369	162,369	162,369	162,369	162,369
454190	RMRA (SB1)	-	515,644	1,859,408	1,859,408	1,859,408
455360	Storm Damage – Federal	-	458,382	-	-	-
455361	Storm Damage – State	-	126,054	-	-	-
455500	Forest Reserve Revenue	1,836	42,676	2,000	2,000	2,000
TOTAL	Aid, Other Agency	2,242,723	3,561,143	5,449,625	5,449,625	5,449,625
CHARGES FOR CURRENT SERV						
467700	Road And Streets Service	20,842	44,257	5,421	5,421	5,421
467750	Road Abandonment	-	100	-	-	-
467770	Rd Dmg Repair Agmnt Fees	-	-	-	-	-
TOTAL	Charges For Current Serv	20,842	44,357	5,421	5,421	5,421
OTHER REVENUE						
479220	Sale Of Maps	126	283	300	300	300
479285	Sale Of Scrap Metal	-	549	-	-	-
479324	Court Settlement	3	-	-	-	-
479326	Property Insurance Reimb	-	5,326	-	-	-
479360	Misc-Other Revenue	199	216	200	200	200
479470	Misc- Other Refunds	3,881	1,633	2,400	2,400	2,400
479910	Transfers In	645,824	1,110,345	1,440,133	1,440,133	1,440,133
TOTAL	Other Revenue	650,032	1,118,352	1,443,033	1,443,033	1,443,033
TOTAL REVENUE		2,945,619	4,782,572	6,928,179	6,928,179	6,928,179

00110-3010

APPENDIX G – CITY OF COLUSA GAS TAX FUND BUDGET – Page 34 of the City of Colusa Budget

**City of Colusa
Fiscal Year 2018-19 Mid Year Update
Gas Tax Fund (Fund 241)**

	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Proposed Budget FY 2018-19	Mid Year Update FY 2018-19
Revenues:					
CA Gas Tax Section 2105	34,759	35,484	34,405	36,501	34,929
CA Gas Tax Section 2106	19,059	19,741	19,761	16,274	16,615
CA Gas Tax Section 2107	45,261	44,987	44,776	45,287	45,874
CA Gas Tax Section 2107.5	2,000	2,000	2,000	2,000	2,000
Proposition 42 Funds (Section 2103)	31,803	16,855	24,689	48,606	22,138
Interest Income	107	12	32	-	-
Road Maint. Rehab Acct./loan repayment	-	-	44,357	112,489	106,171
Total:	132,989	119,079	170,020	261,157	227,727
Expenditures:					
Public Works Staff Allocations	106,332	67,269	46,635	60,000	40,000
Utilities	66,978	70,629	82,067	85,000	85,000
Other Costs / Equipment Maintenance	3,395	5,171	2,254	-	-
SB1 Capital Expenditures	-	-	807	112,489	141,598
Transfers Out	-	-	-	-	-
Total:	176,705	143,069	131,763	257,489	266,598
Excess (deficit) of revenues over expenditures	(43,716)	(23,990)	38,257	3,668	(38,871)
Beginning Fund Balance	68,321	24,605	615	38,872	38,872
Ending Fund Balance	24,605	615	38,872	42,540	1

Capital Expenditure Detail

	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Proposed Budget FY 2018-19	Mid Year Update FY 2018-19
Capital Expenditures					
SB1 Capital Improvement Plan	-	-	-	112,489	141,598
Sidewalk Maintenance	-	-	-	-	-
Total:	-	-	-	112,489	141,598

Notes:

\$90,000 salary allocation realign for FY1718 due to March 21, 2018 decision regarding use of SB1 monies.

\$20,000 salary allocation reduction for FY1819 due to January 13th, 2019 projections

APPENDIX H – CITY OF WILLIAMS Street Fund 2018 Year End Financials

CITY OF WILLIAMS REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET FOR THE 12 MONTHS ENDING JUNE 30, 2018

STREET FUND						
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	REMAINING	PCNT	
<u>DEPARTMENT 001</u>						
<u>REVENUE</u>						
290-001-4209 LTF- LOCAL TRANSPORTATION FUND	20,813.00	20,813.00	.00	(20,813.00)	0	
290-001-4213 RSTR	20,515.00	20,515.00	.00	(20,515.00)	0	
290-001-4214 COST RECOVERY	37,907.35	37,907.35	.00	(37,907.35)	0	
290-001-4705 HUT 2103	21,149.64	21,149.64	24,292.00	3,142.36	87.1	
290-001-4707 STATE GAS TAX-2105	29,472.26	29,472.26	30,640.00	1,167.74	96.2	
290-001-4800 STATE GAS TAX-2106	17,816.29	17,816.29	20,597.00	2,950.71	85.5	
290-001-4801 STATE GAS TAX-2107	38,356.34	38,356.34	41,591.00	3,334.66	91.6	
290-001-4802 STATE GAS TAX-2107.5	2,000.00	2,000.00	2,000.00	.00	100.0	
TOTAL DEPARTMENT 001 REVENUE	193,919.88	193,919.88	119,420.00	(74,499.88)	162.4	
<u>EXPENDITURES</u>						
290-001-7304 LTF PROJECTS	3,000.00	3,000.00	.00	(3,000.00)	0	
290-001-7306 TELECOMMUNICATIONS	.00	.00	5,000.00	5,000.00	0	
290-001-7310 MEMBERSHIPS/DUES/SUBSCRIPTIONS	420.50	420.50	.00	(420.50)	0	
290-001-7320 OFFICE EXPENSE	146.93	146.93	1,000.00	853.07	14.7	
290-001-7321 CONTRACTUAL SERVICES	740,155.30	740,155.30	1,000.00	(730,155.30)	74015.	
290-001-7322 POSTAGE/FREIGHT	.00	.00	250.00	250.00	0	
290-001-7324 PROFESSIONAL/SPECIALIZED SERV	63,153.90	63,153.90	5,000.00	(58,153.90)	1263.1	
290-001-7326 REPAIR/MAINTENANCE- VEHICLES	5,368.32	5,368.32	500.00	(4,868.32)	1077.7	
290-001-7327 REPAIR/MAINTENANCE-EQUIPMENT	4,239.82	4,239.82	500.00	(3,739.82)	848.0	
290-001-7328 REPAIR/MAINTENANCE-STRUCTURAL	2,908.97	2,908.97	62,670.00	59,961.03	4.6	
290-001-7329 SAFETY EQUIP	819.53	819.53	250.00	(569.53)	327.8	
290-001-7330 SMALL TOOLS	964.98	964.98	250.00	(714.98)	386.0	
290-001-7332 STAFF DEVELOPMENT	.00	.00	500.00	500.00	0	
290-001-7333 TRAVEL/CONFERENCES/MEETING	.00	.00	500.00	500.00	0	
290-001-7334 PHONES/RADIOS	.00	.00	250.00	250.00	0	
290-001-7335 UTILITIES	40,305.15	40,305.15	33,600.00	(6,705.15)	120.0	
290-001-7336 CHEMICALS/TESTING	1,481.84	1,481.84	.00	(1,481.84)	0	
290-001-7339 SUPPLIES	21,230.08	21,230.08	3,500.00	(17,730.08)	606.6	
290-001-7342 UNIFORM PURCHASES	304.71	304.71	450.00	145.29	67.7	
290-001-7343 RENTAL EXPENSE	1,506.39	1,506.39	2,500.00	993.61	60.3	
290-001-7345 STRIPING	.00	.00	1,500.00	1,500.00	0	
TOTAL DEPARTMENT 001 EXPENDITURES	886,026.42	886,026.42	119,420.00	(766,606.42)	741.9	
DEPARTMENT 001 REVENUE OVER EXPEN	(692,106.54)	(692,106.54)	.00	692,106.54	0	
FUND NET REVENUE OVER EXPENDITURES	(692,106.54)	(692,106.54)	.00	692,106.54	0	