

## **ATTACHMENT #6**



**RELEVANT SECTIONS OF  
STREETS AND HIGHWAYS  
CODE FOR SNOW REMOVAL  
FUNDING; COPY OF LETTER  
FROM STATE  
CONTROLLER'S OFFICE ON  
ANNUAL FUNDING**



**State of California**

**STREETS AND HIGHWAYS CODE**

**Section 2104**

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2104. Notwithstanding Section 13340 of the Government Code, a sum equal to the net revenue derived from 11.3 percent of the per gallon tax 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 11.5 percent of the per gallon tax 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 (\$500,000) shall be apportioned in 12 approximately equal monthly apportionments, as provided in Section 2110.5.

(d) (1) 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.

(2) 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 an 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).

(g) (1) Transfers of revenues from the Highway Users Tax Account to counties pursuant to this section collected during the months of March, April, May, June, and

July of 2008, shall be made with the transfer of August 2008 revenues in September of 2008. This suspension shall not apply to a county with a population of less than 40,000.

(2) For the purpose of meeting the cash obligations associated with ongoing budgeted costs, a county may make use of any cash balance in its county road fund, including that resulting from the receipt of funds pursuant to the Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006 (Chapter 12.49 (commencing with Section 8879.20) of Division 1 of Title 2 of the Government Code (hereafter bond act)) for local streets and roads maintenance, during the period of this suspension, without the use of this cash being reflected as an expenditure of bond act funds, provided the cash is replaced once this suspension is repaid in September of 2008. Counties may accrue the revenue received in September 2008 as repayment of these suspensions for the months of April, May, and June of 2008 back to the 2007–08 fiscal year. Nothing in this paragraph shall change the fact that expenditures must be accrued and reflected from the appropriate funding sources for which the moneys were received and meet all the requirements of those funding sources.

(h) (1) The transfer of revenues from the Highway Users Tax Account to counties pursuant to this section that are collected during the months of January, February, and March 2009, shall be made with the transfer of April 2009 revenues in May 2009.

(2) For the purpose of meeting the cash obligations associated with ongoing budgeted costs, a county may make use of any cash balance in its county road fund, including that resulting from the receipt of funds pursuant to the Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006 (Chapter 12.49 (commencing with Section 8879.20) of Division 1 of Title 2 of the Government Code (bond act)) for local streets and roads maintenance during the period of this suspension, provided the cash is replaced once this suspension is repaid in May of 2009.

(3) This subdivision shall not affect any requirement that an expenditure is required to be accrued and reflected from the appropriate funding source for which the money was received and to meet all the requirements of its funding source.

(Amended by Stats. 2017, Ch. 5, Sec. 38. (SB 1) Effective April 28, 2017.)



**State of California**

**STREETS AND HIGHWAYS CODE**

**Section 2110**

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2110. (a) Notwithstanding Section 13340 of the Government Code, 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 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 follows:

(2) If the total is less than seven million dollars (\$7,000,000), 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 seven million dollars (\$7,000,000) or more for the fiscal year, the Controller shall compute percentages for the apportionment of seven million dollars (\$7,000,000) 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.

(Amended by Stats. 2012, Ch. 1, Sec. 20. (SB 95) Effective February 3, 2012.)



**State of California**

**STREETS AND HIGHWAYS CODE**

**Section 2152**

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2152. 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 rights-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.

(Amended by Stats. 1997, Ch. 619, Sec. 5. Effective January 1, 1998.)



**State of California**

**GOVERNMENT CODE**

**Section 61100**

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61100. Within its boundaries, a district may do any of the following:

(a) Supply water for any beneficial uses, in the same manner as a municipal water district, formed pursuant to the Municipal Water District Law of 1911, Division 20 (commencing with Section 71000) of the Water Code. In the case of any conflict between that division and this division, the provisions of this division shall prevail.

(b) Collect, treat, or dispose of sewage, wastewater, recycled water, and storm water, in the same manner as a sanitary district, formed pursuant to the Sanitary District Act of 1923, Division 6 (commencing with Section 6400) of the Health and Safety Code. In the case of any conflict between that division and this division, the provisions of this division shall prevail.

(c) Collect, transfer, and dispose of solid waste, and provide solid waste handling services, including, but not limited to, source reduction, recycling, and composting activities, pursuant to Division 30 (commencing with Section 40000), and consistent with Section 41821.2 of the Public Resources Code.

(d) Provide fire protection services, rescue services, hazardous material emergency response services, and ambulance services in the same manner as a fire protection district, formed pursuant to the Fire Protection District Law, Part 2.7 (commencing with Section 13800) of Division 12 of the Health and Safety Code.

(e) Acquire, construct, improve, maintain, and operate recreation facilities, including, but not limited to, parks and open space, in the same manner as a recreation and park district formed pursuant to the Recreation and Park District Law, Chapter 4 (commencing with Section 5780) of Division 5 of the Public Resources Code.

(f) Organize, promote, conduct, and advertise programs of community recreation, in the same manner as a recreation and park district formed pursuant to the Recreation and Park District Law, Chapter 4 (commencing with Section 5780) of Division 5 of the Public Resources Code.

(g) Acquire, construct, improve, maintain, and operate street lighting and landscaping on public property, public rights-of-way, and public easements.

(h) Provide for the surveillance, prevention, abatement, and control of vectors and vectorborne diseases in the same manner as a mosquito abatement and vector control district formed pursuant to the Mosquito Abatement and Vector Control District Law, Chapter 1 (commencing with Section 2000) of Division 3 of the Health and Safety Code.

(i) Provide police protection and law enforcement services by establishing and operating a police department that employs peace officers pursuant to Chapter 4.5 (commencing with Section 830) of Title 3 of Part 2 of the Penal Code.

(j) Provide security services, including, but not limited to, burglar and fire alarm services, to protect lives and property.

(k) Provide library services, in the same manner as a library district formed pursuant to either Chapter 8 (commencing with Section 19400) or Chapter 9 (commencing with Section 19600) of Part 11 of the Education Code.

(l) Acquire, construct, improve, and maintain streets, roads, rights-of-way, bridges, culverts, drains, curbs, gutters, sidewalks, and any incidental works. A district shall not acquire, construct, improve, or maintain any work owned by another public agency unless that other public agency gives its written consent.

(m) Convert existing overhead electric and communications facilities, with the consent of the public agency or public utility that owns the facilities, to underground locations pursuant to Chapter 28 (commencing with Section 5896.1) of Part 3 of Division 7 of the Streets and Highways Code.

(n) Provide emergency medical services pursuant to the Emergency Medical Services System and the Prehospital Emergency Medical Care Personnel Act, Division 2.5 (commencing with Section 1797) of the Health and Safety Code.

(o) Provide and maintain public airports and landing places for aerial traffic, in the same manner as an airport district formed pursuant to the California Airport District Act, Part 2 (commencing with Section 22001) of Division 9 of the Public Utilities Code.

(p) Provide transportation services.

(q) Abate graffiti.

(r) Plan, design, construct, improve, maintain, and operate flood protection facilities. A district shall not plan, design, construct, improve, maintain, or operate flood protection facilities within the boundaries of another special district that provides those facilities unless the other special district gives its written consent. A district shall not plan, design, construct, improve, maintain, or operate flood protection facilities in unincorporated territory unless the board of supervisors gives its written consent. A district shall not plan, design, construct, improve, maintain, or operate flood protection facilities within a city unless the city council gives its written consent.

(s) Acquire, construct, improve, maintain, and operate community facilities, including, but not limited to, community centers, libraries, theaters, museums, cultural facilities, and child care facilities.

(t) Abate weeds and rubbish pursuant to Part 5 (commencing Section 14875) of the Health and Safety Code. For that purpose, the board of directors shall be deemed to be a "board of supervisors" and district employees shall be deemed to be the "persons" designated by Section 14890 of the Health and Safety Code.

(u) Acquire, construct, improve, maintain, and operate hydroelectric power generating facilities and transmission lines, consistent with the district's water supply and wastewater operations. The power generated shall be used for district purposes, or sold to a public utility or another public agency that generates, uses, or sells electrical power. A district shall not acquire hydroelectric power generating facilities unless the facilities' owner agrees.

(v) Acquire, construct, improve, maintain, and operate television translator facilities.

(w) Remove snow from public streets, roads, easements, and rights-of-way. A district may remove snow from public streets, roads, easements, and rights-of-way owned by another public agency, only with the written consent of that other public agency.

(x) Provide animal control services pursuant to Section 30501 of the Food and Agricultural Code. Whenever the term "board of supervisors," "county," "county clerk," or "animal control officer" is used in Division 14 (commencing with Section 30501) of the Food and Agricultural Code, those terms shall also be deemed to include the board of directors of a district, a district, the general manager of the district, or the animal control officer of a district, respectively. A district shall not provide animal control services in unincorporated territory unless the county board of supervisors gives its written consent. A district shall not provide animal control services within a city unless the city council gives its written consent.

(y) Control, abate, and eradicate pests, in the same manner as a pest abatement district, formed pursuant to Chapter 8 (commencing with Section 2800) of Division 3 of the Health and Safety Code. A district's program to control, abate, or eradicate local pine bark beetle infestations shall be consistent with any required plan or program approved by the Department of Forestry and Fire Protection.

(z) Construct, maintain, and operate mailboxes on a district's property or rights-of-way.

(aa) Provide mail delivery service under contract to the United States Postal Service.

(ab) Own, operate, improve, and maintain cemeteries and provide interment services, in the same manner as a public cemetery district, formed pursuant to the Public Cemetery District Law, Part 4 (commencing with Section 9000) of Division 8 of the Health and Safety Code.

(ac) Finance the operations of area planning commissions formed pursuant to Section 65101.

(ad) Finance the operations of municipal advisory councils formed pursuant to Section 31010.

(ae) Acquire, own, improve, maintain, and operate land within or without the district for habitat mitigation or other environmental protection purposes to mitigate the effects of projects undertaken by the district.

(af) Construct, own, improve, maintain, and operate broadband facilities and provide broadband services. For purposes of this section, broadband has the same meaning as in subdivision (a) of Section 5830 of the Public Utilities Code. A district shall comply with Article 12 (commencing with Section 53167) of Chapter 1 of Part 1 of Division 2 of Title 5 when providing broadband services pursuant to this subdivision. If the district later determines that a private person or entity is ready, willing, and able to acquire, construct, improve, maintain, and operate broadband facilities and to provide broadband services, and to sell those services at a comparable cost and quality of service as provided by the district, the district may do one of the following:



(1) Diligently transfer its title, ownership, maintenance, control, and operation of those broadband facilities and services at a fair market value to that private person or entity.

(2) Lease the operation of those broadband facilities at a fair market value to that private person or entity.

(Amended by Stats. 2018, Ch. 963, Sec. 5. (AB 1999) Effective January 1, 2019.)



**BETTY T. YEE**  
California State Controller

February 28, 2020

County Auditor-Controllers

**SUBJECT: Reimbursable Snow Removal Report for Fiscal Year 2020-21**

Pursuant to Streets and Highways (S&H) Code section 2110, the State Controller's Office (SCO) hereby notifies each county of the annual amount of reimbursable snow removal costs for the following fiscal year. As prescribed in S&H Code section 2104(b), the cost is apportioned in 12 approximately equal monthly apportionments for snow removal or snow grooming, or both, on county roads. Enclosed is the Reimbursable Snow Removal Report for Fiscal Year 2020-21.

This letter and the report are located on the SCO website at:  
[https://www.sco.ca.gov/ard\\_local\\_apportionments.html](https://www.sco.ca.gov/ard_local_apportionments.html).

Please contact Rhodora Bravo by telephone at (916) 324-8361 or by email at [rbravo@sco.ca.gov](mailto:rbravo@sco.ca.gov) with any questions or for additional information.

Sincerely,

*Original signed by*

EVELYN CALDERON-YEE  
Bureau Chief

Enclosure

**State Controller's Office**  
**Reimbursable Snow Removal Report for Fiscal Year 2020-2021**  
**Highway Users Tax**  
**Fiscal Year: 2020-2021**  
**Description: Streets and Highways Code sections 2104(b) and 2110.**  
**For assistance, please call Rhodora Bravo at 916-324-8361.**

<b>County</b>	<b>Annual Amount</b>
Alameda	\$0.00
Alpine	\$171,430.00
Amador	\$42,420.00
Butte	\$75,530.00
Calaveras	\$139,720.00
Colusa	\$0.00
Contra Costa	\$0.00
Del Norte	\$4,410.00
El Dorado	\$1,225,420.00
Fresno	\$247,380.00
Glenn	\$14,000.00
Humboldt	\$54,040.00
Imperial	\$0.00
Inyo	\$104,020.00
Kern	\$130,410.00
Kings	\$0.00
Lake	\$3,220.00
Lassen	\$222,460.00
Los Angeles	\$149,800.00
Madera	\$25,900.00
Marin	\$0.00
Mariposa	\$36,330.00
Mendocino	\$31,430.00
Merced	\$0.00
Modoc	\$103,810.00

<b>County</b>	<b>Annual Amount</b>
Mono	\$252,630.00
Monterey	\$0.00
Napa	\$0.00
Nevada	\$240,310.00
Orange	\$0.00
Placer	\$1,259,440.00
Plumas	\$476,980.00
Riverside	\$90,160.00
Sacramento	\$0.00
San Benito	\$0.00
San Bernardino	\$641,130.00
San Diego	\$82,460.00
San Francisco	\$0.00
San Joaquin	\$0.00
San Luis Obispo	\$980.00
San Mateo	\$0.00
Santa Barbara	\$0.00
Santa Clara	\$770.00
Santa Cruz	\$0.00
Shasta	\$213,780.00
Sierra	\$113,680.00
Siskiyou	\$411,880.00
Solano	\$0.00
Sonoma	\$0.00
Stanislaus	\$0.00
Sutter	\$0.00
Tehama	\$24,710.00
Trinity	\$124,950.00
Tulare	\$87,080.00

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<b>County</b>	<b>Annual Amount</b>
Tuolumne	\$180,110.00
Ventura	\$7,210.00
Yolo	\$0.00
Yuba	\$10,010.00
Total	\$7,000,000.00



**BETTY T. YEE**  
California State Controller

February 28, 2019

County Auditor-Controllers

**SUBJECT: Reimbursable Snow Removal Report for Fiscal Year 2019-20**

Pursuant to Streets and Highways (S&H) Code section 2110, the State Controller's Office (SCO) hereby notifies each county of the annual amount of reimbursable snow removal costs for the following fiscal year. As prescribed in S&H Code section 2104(b), the cost is apportioned in 12 approximately equal monthly apportionments for snow removal or snow grooming, or both, on county roads. Enclosed is the Reimbursable Snow Removal Report for Fiscal Year 2019-20.

This letter and the report are located on the SCO website at:

[http://sco.ca.gov/Files-ARD-Payments/hwy\\_reimbursablesnowremovalcost\\_fy2019-20.pdf](http://sco.ca.gov/Files-ARD-Payments/hwy_reimbursablesnowremovalcost_fy2019-20.pdf)

Please contact Rhodora Bravo by telephone at (916) 324-8361 or by email at [rbravo@sco.ca.gov](mailto:rbravo@sco.ca.gov) with any questions or for additional information.

Sincerely,

*(Originally Signed by)*

DEBRA MORTON  
Manager

Enclosure

STATE CONTROLLER'S OFFICE  
 LOCAL GOVERNMENT PROGRAMS AND SERVICES DIVISION  
 BUREAU OF PAYMENTS  
 REIMBURSABLE SNOW REMOVAL REPORT  
 FOR FISCAL YEAR 2019-20  
 STREETS AND HIGHWAYS CODE SECS. 2104(b) AND 2110

County	Reimbursable Snow Removal Annual Amount
Alameda	0
Alpine	166,810
Amador	32,970
Butte	63,280
Calaveras	110,040
Colusa	700
Contra Costa	0
Del Norte	2,800
El Dorado	1,256,850
Fresno	281,400
Glenn	12,810
Humboldt	43,540
Inyo	86,380
Kern	115,080
Lake	3,360
Lassen	239,400
Los Angeles	134,680
Madera	22,890
Marin	0
Mariposa	45,430
Mendocino	28,070
Modoc	115,150
Mono	247,170
Monterey	0
Napa	0
Nevada	201,040
Orange	0
Placer	1,269,800
Plumas	478,310
Riverside	94,710
San Benito	70
San Bernardino	709,030
San Diego	49,280
San Francisco	0
San Luis Obispo	0
Santa Barbara	0
Santa Clara	70
Santa Cruz	0
Shasta	249,550
Sierra	107,520
Siskiyou	384,300
Sonoma	0
Tehama	27,440
Trinity	133,700
Tulare	67,550
Tuolumne	180,390
Ventura	11,620
Yuba	26,810
TOTAL	7,000,000