



County of Santa Cruz Board of Supervisors

Agenda Item Submittal

From: County Administrative Office

(831) 454-2100

Subject: Measure G Sales Tax Ordinance and Related Actions

Meeting Date: December 4, 2018

Recommended Action(s):

1. Consider and approve in concept an ordinance enacting Santa Cruz County Code Chapter 4.22 imposing a transactions and use tax (sales tax) to be administered by the California Department of Tax and Fee Administration (CDTFA), and schedule the second reading and final adoption of the ordinance on December 11, 2018.
2. Adopt resolution accepting unanticipated revenue in the amount of \$1,437,500 from the Measure G sales tax in various General Fund departments for the County's critical unmet needs, including the Focused Intervention Team (FIT) program and parks maintenance, operations and capital improvements.
3. Adopt resolution accepting unanticipated revenue in the amount of \$55,811 from Mental Health Services Act funding in the Health Services Agency for the FIT program.
4. Approve budget adjustments in the amount of \$1,000,000 in the Plant Fund for parks capital improvements, and authorize the Parks Department to realign the budget as needed to the various Parks Plant Budgets for projects prioritized by the Board on August 7, 2018 (Resolution 182-2018).
5. Approve funding of 1.0 Sheriff's Sergeant and addition of 2.0 Deputy Sheriffs and 1.0 Administrative Aide in the Sheriff's Office for the FIT program, and refer the positions to the Personnel Department for classification, recruitment and hiring.
6. Approve addition of 1.0 Mental Health Supervising Client Specialist, 1.0 Senior Mental Health Client Specialist and 1.0 Mental Health Client Specialist in the Health Services Agency for the FIT program, and refer the positions to the Personnel Department for classification, recruitment and hiring.
7. Approve funding of 1.0 Park Maintenance Worker I/II and addition of 1.0 Park Maintenance Worker I/II and 1.0 Recreation Program Specialist in the Parks Department, and refer the positions to the Personnel Department for classification, recruitment and hiring.
8. Direct the County Administrative Office to return with the CDTFA contract and related documents in January 2019, and request that the Sheriff's Office and

Health Services Agency provide a presentation on the FIT program the same month when the program is expected to launch.

Executive Summary

On November 6, 2018, Santa Cruz County voters overwhelmingly approved the Measure G half-cent sales tax on retail transactions in the unincorporated area. The purpose of this memo is to present the ordinance imposing the transactions and use tax, to accept unanticipated revenue that will be received from Measure G in FY 2018-19, and to appropriate these funds for critical unmet needs that have been prioritized by the Board.

Background

On August 7, 2018, the County Administrative Office provided a report with revenue options and funding strategies to address the County's critical unmet needs, including a focused intervention program matching law enforcement with behavioral health treatment and supportive services, parks capital improvements, and a year-round homeless shelter and navigation center to reduce unsheltered individuals and families living on the streets.

Based on staff recommendations, the Board approved a funding strategy to place a measure on the November 2018 ballot to increase by ordinance the sales tax on retail transactions in the unincorporated area of the County by one-half percent for 12 years. With more than 65% of the vote, Santa Cruz County voters overwhelmingly approved the sales tax, known as Measure G, on November 6, 2018.

Given Measure G's passage, the Board must adopt an ordinance to establish the half-cent sales tax. The attached ordinance would enact Chapter 4.22 of the Santa Cruz County Code imposing the transactions and use tax in the unincorporated area to be administered by the California Department of Tax and Fee Administration (CDTFA). The Board must also approve a contract with the CDTFA and related documents, which will be included on an agenda in January 2019.

The sales tax increase in the unincorporated area will generate ongoing revenue estimated at \$5.75 million annually. The tax will be effective 110 days following the adoption of the ordinance, beginning with the fourth quarter of the fiscal year that starts April 1, 2019. As a result, approximately 25% of sales tax revenues, or \$1,437,500, will be received in FY 2018-19. These revenues will be used to fund critical programs at mid-year for approximately \$437,500. The remaining balance of \$1 million will be used to augment funding needed for critical parks capital improvements.

The critical programs being funded at mid-year include the Focused Intervention Team (FIT) program and parks operations and maintenance, both of which are described below.

Focused Intervention Team

The County currently offers a suite of low-income mental health programs, including crisis respite services, supportive housing, drop-in services, and a variety of outreach through the Homeless Persons Health Project, Downtown Outreach Workers, Mobile

Emergency Response Teams and law enforcement liaisons. However, a small subset of clients remains resistant to services, including some who engage in criminal conduct.

The evidence-based FIT program will match law enforcement with behavioral health treatment professionals through a team approach that brings focused, intensive resources to those in highest need and impact on public safety. The team will require 7.0 full-time equivalent (FTE) professional staff in the Sheriff's Office and Health Services Agency, along with equipment and funding to maximize success, costing an estimated \$1 million annually.

The attached resolution accepts and appropriates Measure G sales tax revenue totaling \$337,485 for the FIT program in FY 2018-19. Of this amount, staff recommends appropriating \$236,230 in the Sheriff's Office and \$101,255 in the Health Services Agency. A separate resolution accepts and appropriates Mental Health Services Act Prevention and Early Intervention funding in the amount of \$55,811 in the Health Services Agency for FIT staffing related to adult mental health services. Staff requests the Board's approval to fund or add 4.0 FTE positions in the Sheriff's Office and 3.0 FTE positions in the Health Services Agency, as shown in the tables below.

Table 1: Sheriff's Office Positions

GL Key	Range	Classification	FTE	Action	Code
661100	L3	Sheriff's Sergeant	1.0	Fund	RE7
661100	L2	Deputy Sheriff	2.0	Add	RE5
661100	LO	Administrative Aide	1.0	Add	UR1
Total:			4.0		

Table 2: Health Services Agency Positions

GL Key	Range	Classification	FTE	Action	Code
363173	MT	MH Supervising Client Specialist	1.0	Add	SK8
363173	GG	Sr. MH Client Specialist	1.0	Add	SK5
363173	SG	MH Client Specialist	1.0	Add	NP5
Total:			3.0		

The FIT program is expected to launch in January 2019, and staff from the Sheriff's Office and Health Services Agency are available to provide a presentation on the program at that time.

Parks Maintenance and Operations

The Board prioritized funding up to three park maintenance and recreation staff, costing

an estimated \$250,000 annually, to provide additional oversight for new parks and park improvements, as well as staff to increase youth and senior programs. The attached resolution accepts and appropriates Measure G sales tax revenue in the amount of \$100,015 in the Parks Department to fund 1.0 FTE Park Maintenance Worker I/II position and add 1.0 FTE Park Maintenance Worker I/II and 1.0 FTE Recreation Program Specialist, as shown in the table below.

Table 3: Parks Department Positions

GL Key	Range	Classification	FTE	Action	Code
492300	36/Y8	Park Maintenance Worker I/II	1.0	Fund	ME1/ME2
492300	36/Y8	Park Maintenance Worker I/II	1.0	Add	ME1/ME2
495300	34	Recreation Program Specialist	1.0	Add	GT4
Total:			3.0		

Parks Capital Improvements

Lastly, with the first quarter of Measure G sales tax revenue in FY 2018-19, staff recommends an appropriation of \$1 million in the Plant Fund for parks capital improvements. These improvements were outlined in the August 7th report, which is provided as a link. In addition to establishing the appropriation, the Board is being asked to authorize the Parks Department to realign the budget as needed to the various Parks Plant Budgets for projects prioritized by the Board on August 7th (Resolution 182-2018).

Financial Impact

The half-cent sales tax will generate \$5,750,000 annually and address the County’s critical unmet needs and other essential County services and infrastructure improvements. In FY 2018-19, the County will receive an estimated \$1,437,500 from the voter-approved Measure G sales tax, which will become operative on April 1, 2019. These revenues will be used to fund critical programs at mid-year for approximately \$437,500. The remaining balance of \$1 million will be used to augment funding needed for critical parks capital improvements.

Strategic Plan Elements:

The agenda item supports all goals in the County Strategic Plan by providing funding for the County’s critical unmet needs and other essential County services and infrastructure improvements.

Submitted by:

Carlos J. Palacios, County Administrative Officer

Recommended by:

Carlos J. Palacios, County Administrative Officer

Attachments:

Ordinance Enacting Santa Cruz County Code Chapter 4.22
Resolution 271-2018 AUD60 Measure G Sales Tax Revenue
Resolution 272-2018 AUD60 Mental Health Services Act Funding
AUD-74 Plant Fund Budget Adjustments (eSign)

cc:

Sheriff-Coroner
County Administrative Office
County Counsel
Personnel Department
Clerk of the Board
Open Space and Cultural Services Department Parks
Health Services Agency
Auditor-Controller-Treasurer Tax Collector

ORDINANCE NO. _____

**ORDINANCE ENACTING CHAPTER 4.22 OF THE SANTA CRUZ COUNTY CODE
IMPOSING A TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION**

The Board of Supervisors of Santa Cruz County hereby finds and declares the following:

WHEREAS, on November 6, 2018, the electorate adopted Measure G, which authorized the County of Santa Cruz to increase by ordinance the sales tax on retail transactions in the unincorporated area of the County by one-half percent for twelve years;

NOW THEREFORE the Board of Supervisors of the County of Santa Cruz ordains as follows:

SECTION I

Chapter 4.22 is hereby added to the Santa Cruz County Code, to read as follows:

Chapter 4.22

TRANSACTIONS AND USE TAX

Sections:

- 4.22.010 Title.**
- 4.22.020 Operative Date - defined.**
- 4.22.030 Purpose.**
- 4.22.040 Contract with State of California.**
- 4.22.050 Transactions tax rate.**
- 4.22.060 Place of sale.**
- 4.22.070 Use tax rate.**
- 4.22.080 Adoption of provisions of State law.**
- 4.22.090 Limitations on adoption of State law and collection of use taxes.**
- 4.22.100 Permit not required.**
- 4.22.110 Exemptions and exclusions.**
- 4.22.120 Amendments.**
- 4.22.130 Enjoining collection forbidden.**
- 4.22.140 Severability.**
- 4.22.150 Effective Date.**
- 4.22.160 Termination Date.**

4.22.010 Title.

This ordinance shall be known as the Santa Cruz County Transactions and Use Tax Ordinance.

4.22.020 Operative Date - defined.

"Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance, the date of such adoption being as set forth below.

4.22.030 Purpose.

This ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

- (A) To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285 of Part 1.7 of Division 2 which authorizes the County to adopt this tax ordinance based on the electorate's approval of the imposition of the tax.
- (B) To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.
- (C) To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefor that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.
- (D) To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

4.22.040 Contract with State of California.

Prior to the operative date, the County shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the County shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

4.22.050 Transactions tax rate.

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the unincorporated territory of the County at the rate of one-half (.5) percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

4.22.060 Place of sale.

For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

4.22.070 Use tax rate.

An excise tax is hereby imposed on the storage, use or other consumption in the County of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said territory at the rate of one-half (.5) percent of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

4.22.080 Adoption of provisions of State law.

Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

4.22.090 Limitations on adoption of State law and collection of use taxes.

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

(A) Wherever the State of California is named or referred to as the taxing agency, the name of this County shall be substituted therefor. However, the substitution shall not be made when:

(1) The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California;

(2) The result of that substitution would require action to be taken by or against the County or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this Ordinance;

(3) In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

(a) Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

(b) Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

(4) In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

(B) The word "County" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

4.22.100 Permit not required.

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this ordinance.

4.22.110 Exemptions and exclusions.

(A) There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

(B) There are exempted from the computation of the amount of transactions tax the gross receipts from:

(1) Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

(2) Sales of property to be used outside the County which is shipped to a point outside the County, pursuant to the contract of sale, by delivery to such point by the retailer or his or her agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the County shall be satisfied:

(a) With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-County address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

(b) With respect to commercial vehicles, by registration to a place of business out-of-County and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

(3) The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

(4) A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.

(5) For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

(C) There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this County of tangible personal property:

(1) The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

(2) Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

(3) If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

(4) If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this ordinance.

(5) For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

(D)(1) Except as provided in subparagraph (2), a retailer engaged in business in the County shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the County or participates within the County in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the County or through any representative, agent, canvasser, solicitor, subsidiary, or person in the County under the authority of the retailer.

(2) "A retailer engaged in business in the County" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the County.

(E) Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district or retailer in a district imposing a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to that person of the property, the storage, use or other consumption of which is subject to the use tax.

4.22.120 Amendments.

All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

4.22.130 Enjoining collection forbidden.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the County, or against any officer of the

State or the County, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

4.22.140 Severability.

If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

4.22.150 Effective Date.

This ordinance relates to the levying and collecting of the County transactions and use taxes and shall take effect immediately.

4.22.160 Termination date.

The authority to levy the tax imposed by this ordinance shall expire twelve years after the Operative Date.

SECTION II

This ordinance shall take effect on the 31st day after the date of final passage.

PASSED AND ADOPTED this ____ day of December 2018, by the Board of Supervisors of the County of Santa Cruz by the following vote:

AYES:	SUPERVISORS
NOES:	SUPERVISORS
ABSENT:	SUPERVISORS
ABSTAIN:	SUPERVISORS

Chairperson of the Board of Supervisors

Attest: _____
Clerk of the Board

APPROVED AS TO FORM:



Office of the County Counsel



BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF SANTA CRUZ, STATE OF CALIFORNIA

Resolution No. 271-2018

On the motion of Supervisor Leopold
Duly seconded by Supervisor McPherson
The following resolution is adopted:

RESOLUTION ACCEPTING UNANTICIPATED REVENUE

WHEREAS, the County of Santa Cruz is the recipient of funds, in the amount of \$1,437,500, from FY 2018-19 Measure G Transaction and Use Tax receipts, for various County programs; and

WHEREAS, the above-referenced funds are either in excess of those anticipated or are not specifically set forth in the current fiscal year budget of the County; and

WHEREAS, pursuant to Government Code section 29130(b), such funds may be made available for specific appropriation by four-fifths vote of the Board of Supervisors;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Santa Cruz County Auditor-Controller-Treasurer-Tax Collector accept the amount of \$1,437,500 for use by the County of Santa Cruz General Fund for various County programs.

<u>GL Key</u>	<u>Revenue Object</u>	<u>JL Key</u>	<u>JL Object</u>	<u>Acct Name</u>	<u>Amount</u>
131220	40168			Measure G Transaction Tax	\$1,437,500

and that such funds be and are hereby appointed as follows:

<u>GL Key</u>	<u>Expenditure Object</u>	<u>JL Key</u>	<u>JL Object</u>	<u>Acct Name</u>	<u>Amount</u>
190000	90040			Operating Trf Plant	\$1,000,000
661100	51000			Sheriff - Reg Pay	\$ 156,572
661100	52010			Sheriff - OASDI	\$ 4,168
661100	52015			Sheriff - Retirement	\$ 59,093
661100	53010			Sheriff - Insurance	\$ 16,397
363173	51000			Health - Reg Pay	\$ 70,267
363173	52010			Health - OASDI	\$ 5,375
363173	52015			Health - Retirement	\$ 14,483
363173	53010			Health - Insurance	\$ 11,130
492300	51000			Parks - Reg Pay	\$ 44,247
492300	52010			Parks - OASDI	\$ 3,385
492300	52015			Parks- Retirement	\$ 9,120
492300	53010			Parks - Insurance	\$ 9,924
495300	51000			Parks - Reg Pay	\$ 22,124
495300	52010			Parks - OASDI	\$ 1,693
495300	52015			Parks- Retirement	\$ 4,560
495300	53010			Parks - Insurance	\$ 4,962

Attachment: Resolution AUD-60 Measure G Sales Tax Revenue (6308 : Measure G Sales Tax Ordinance and Related Actions)

PASSED AND ADOPTED BY THE Board of Supervisors of the County of Santa Cruz, State of California, this 4th day of December, 2018 by the following vote (requires four-fifths vote for approval):

AYES: SUPERVISORS Leopold, Coonerty, Caput, McPherson, Friend

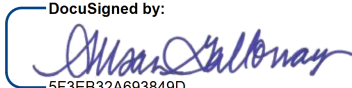
NOES: SUPERVISORS None

ABSENT: SUPERVISORS None

DocuSigned by:

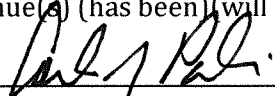
Zach Friend
6F5E4E8DA85C4EB...

Chair of the Board

ATTEST: 
5F3EB32A693849D...
Susan Galloway

Clerk of the Board

DEPARTMENT HEAD I hereby certify that the fiscal provisions have been researched and that the Revenue (s) (has been) (will be) received within the current fiscal year.

By: 
Department Head


Date: 11/27/18

COUNTY ADMINISTRATIVE OFFICER


1 X / Recommended to Board

1 / Not recommended to Board

APPROVED AS TO FORM:


C.A. County Counsel

APPROVED AS TO ACCOUNTING DETAIL:


Auditor-Controller-Treasurer-Tax Collector

Distribution:

- Auditor-Controller-Treasurer-Tax Collector
- County Counsel
- County Administrative Officer
- Sheriff-Coroner Office
- Health Services Agency
- Parks Department

Attachment: Resolution AUD-60 Measure G Sales Tax Revenue (6308 : Measure G Sales Tax Ordinance and Related Actions)

Certificate Of Completion

Envelope Id: 9723F897F2C24A3EB39AA027283E1B49	Status: Completed
Subject: Resolution 271-2018 AUD60 adopted Dec 4 BOS (DOC-2018-966)	
Source Envelope:	
Document Pages: 2	Signatures: 3
Certificate Pages: 3	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Susan Galloway
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	2633 Camino Ramon Ste 500
	San Ramon, CA 94583
	susan.galloway@co.santa-cruz.ca.us
	IP Address: 66.135.61.17

Record Tracking

Status: Original 12/5/2018 5:54:29 PM	Holder: Susan Galloway susan.galloway@co.santa-cruz.ca.us	Location: DocuSign
--	--	--------------------

Signer Events

Zach Friend
Zach.Friend@co.santa-cruz.ca.us
eSign
Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:

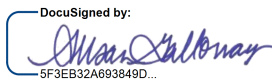
6F5E4E8DA85C4EB...
Signature Adoption: Drawn on Device
Using IP Address: 67.169.50.76
Signed using mobile

Timestamp

Sent: 12/5/2018 5:54:31 PM
Viewed: 12/6/2018 6:27:17 AM
Signed: 12/6/2018 6:27:21 AM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Susan Galloway
Susan.Galloway@co.santa-cruz.ca.us
Chief Deputy, Clerk of the Board of Supervisors
County of Santa Cruz
Security Level: Email, Account Authentication (None)

DocuSigned by:

5F3EB32A693849D...
Signature Adoption: Drawn on Device
Using IP Address: 63.194.190.100

Sent: 12/6/2018 6:27:22 AM
Viewed: 12/6/2018 9:13:25 AM
Signed: 12/6/2018 9:13:32 AM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

CBD eSignature
CBD.eSignature@co.santa-cruz.ca.us
Clerk of the Board of Supervisors
County of Santa Cruz
Security Level: Email, Account Authentication (None)

DocuSigned by:

F2707B2E581143B...
Signature Adoption: Drawn on Device
Using IP Address: 63.194.190.100

Sent: 12/6/2018 9:13:34 AM
Viewed: 12/6/2018 9:22:45 AM
Signed: 12/6/2018 9:23:22 AM
Freeform Signing

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Carbon Copy Events	Status	Timestamp
<p>Auditor-Controller-Treasurer-Tax Collector Mirna.Guerrero@co.santa-cruz.ca.us eSign Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	COPIED	Sent: 12/6/2018 9:23:23 AM
<p>Trevor MacGruer Trevor.MacGruer@co.santa-cruz.ca.us eSign Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	COPIED	Sent: 12/6/2018 9:23:24 AM
<p>County Administrative Office Nancy.Weitzel@co.santa-cruz.ca.us eSign Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	COPIED	Sent: 12/6/2018 9:23:25 AM
<p>Sheriff's Office Susan.Rozario@co.santa-cruz.ca.us eSign Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	COPIED	Sent: 12/6/2018 9:23:26 AM
<p>Health Services Agency justine.wolcott@co.santa-cruz.ca.us eSign Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	COPIED	Sent: 12/6/2018 9:23:27 AM
<p>Parks, Open Space and Cultural Services Department jennifer.mead@co.santa-cruz.ca.us eSign Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	COPIED	Sent: 12/6/2018 9:23:28 AM
<p>County Counsel dana.mcrae@co.santa-cruz.ca.us Accela, Inc. Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	COPIED	Sent: 12/6/2018 9:23:29 AM

Notary Events	Signature	Timestamp
---------------	-----------	-----------

Envelope Summary Events	Status	Timestamps
-------------------------	--------	------------

Envelope Sent	Hashed/Encrypted	12/6/2018 9:23:29 AM
---------------	------------------	----------------------

Envelope Summary Events	Status	Timestamps
Certified Delivered	Security Checked	12/6/2018 9:23:29 AM
Signing Complete	Security Checked	12/6/2018 9:23:29 AM
Completed	Security Checked	12/6/2018 9:23:29 AM

Payment Events	Status	Timestamps
-----------------------	---------------	-------------------

ADOPTED 12/04/2018
Board of Supervisors
DOC-2018-966

DocuSigned by:

Clerk of the Board of Supervisors
F2707B2E5811438...

**BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF SANTA CRUZ, STATE OF CALIFORNIA**

Resolution No. 272-2018

On the motion of Supervisor Leopold
Duly seconded by Supervisor McPherson
The following resolution is adopted:

RESOLUTION ACCEPTING UNANTICIPATED REVENUE

WHEREAS, the County of Santa Cruz is the recipient of funds, in the amount of \$55,811, from State Department of Health Care Services – Mental Health Service Act/Prevention and Early Intervention, for a Sr. Mental Health Client Specialist for the Focused Intervention Team (FIT); and

WHEREAS, the above-referenced funds are either in excess of those anticipated or are not specifically set forth in the current fiscal year budget of the County; and

WHEREAS, pursuant to Government Code section 29130(b), such funds may be made available for specific appropriation by four-fifths vote of the Board of Supervisors;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Santa Cruz County Auditor-Controller-Treasurer-Tax Collector accept the amount of \$55,811 for a Sr. Mental Health Client Specialist for the Focused Intervention Team (FIT).

<u>GL Key</u>	<u>Revenue Object</u>	<u>IL Key</u>	<u>IL Object</u>	<u>Acct Name</u>	<u>Amount</u>
363101	40624				\$8,372
363101	40626	H48203			\$47,439

and that such funds be and are hereby appointed as follows:

<u>GL Key</u>	<u>Expenditure Object</u>	<u>IL Key</u>	<u>IL Object</u>	<u>Acct Name</u>	<u>Amount</u>
363173	51000	H48203		REG PAY-PERM	\$38,962
363173	52015	H48203		PERS	\$8,031
363173	53010	H48203		EE INSUR & BEN	\$5,838
363173	52010	H48203		OASDI-SOC SEC	\$2,980

Attachment: Resolution AUD-60 Mental Health Services Act Funding (6308 : Measure G Sales Tax Ordinance and Related Actions)

PASSED AND ADOPTED BY THE Board of Supervisors of the County of Santa Cruz, State of California, this 4th day of December, 2018 by the following vote (requires four-fifths vote for approval):

AYES: SUPERVISORS Leopold, Coonerty, Caput, McPherson, Friend

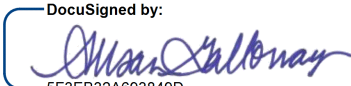
NOES: SUPERVISORS None

ABSENT: SUPERVISORS None

DocuSigned by:

Zach Friend 6F5E4E8DA85C4EB...

Chair of the Board

ATTEST: 
DocuSigned by:
Susan Galloway 5F3EB32A693849D...

Clerk of the Board

DEPARTMENT HEAD I hereby certify that the fiscal provisions have been researched and that the Revenue(s) (has been)(will be)received within the current fiscal year.

By: Jessica Rando for MH
Department Head

Date: 11/20/18

COUNTY ADMINISTRATIVE OFFICER

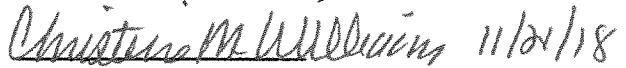
1 X / Recommended to Board

1 / Not recommended to Board

APPROVED AS TO FORM:


County Counsel

APPROVED AS TO ACCOUNTING DETAIL:

 11/21/18
Auditor-Controller-Treasurer-Tax Collector

Distribution:

- Auditor-Controller-Treasurer-Tax Collector
- County Counsel
- County Administrative Officer
- Originating Department

Certificate Of Completion

Envelope Id: A576287149EF4D71B346F5A601348342	Status: Completed
Subject: Resolution 272-2018 AUD60 adopted Dec 4 BOS (DOC-2018-966)	
Source Envelope:	
Document Pages: 2	Signatures: 3
Certificate Pages: 2	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Susan Galloway
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	2633 Camino Ramon Ste 500
	San Ramon, CA 94583
	susan.galloway@co.santa-cruz.ca.us
	IP Address: 66.135.61.17

Record Tracking

Status: Original 12/5/2018 6:04:23 PM	Holder: Susan Galloway susan.galloway@co.santa-cruz.ca.us	Location: DocuSign
--	--	--------------------

Signer Events

Zach Friend
Zach.Friend@co.santa-cruz.ca.us
eSign
Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:

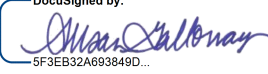
6F5E4E8DA85C4EB...
Signature Adoption: Drawn on Device
Using IP Address: 67.169.50.76
Signed using mobile

Timestamp

Sent: 12/5/2018 6:04:25 PM
Viewed: 12/6/2018 6:27:00 AM
Signed: 12/6/2018 6:27:03 AM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Susan Galloway
Susan.Galloway@co.santa-cruz.ca.us
Chief Deputy, Clerk of the Board of Supervisors
County of Santa Cruz
Security Level: Email, Account Authentication (None)

DocuSigned by:

5F3EB32A693849D...
Signature Adoption: Drawn on Device
Using IP Address: 63.194.190.100

Sent: 12/6/2018 6:27:04 AM
Viewed: 12/6/2018 10:59:58 AM
Signed: 12/6/2018 11:00:10 AM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

CBD eSignature
CBD.eSignature@co.santa-cruz.ca.us
Clerk of the Board of Supervisors
County of Santa Cruz
Security Level: Email, Account Authentication (None)

DocuSigned by:

F2707B2E581143B...
Signature Adoption: Drawn on Device
Using IP Address: 63.194.190.100

Sent: 12/6/2018 11:00:12 AM
Viewed: 12/6/2018 12:25:34 PM
Signed: 12/6/2018 12:27:09 PM
Freeform Signing

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Carbon Copy Events	Status	Timestamp
<p>Auditor-Controller-Treasurer-Tax Collector Mirna.Guerrero@co.santa-cruz.ca.us eSign Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	COPIED	Sent: 12/6/2018 12:27:11 PM
<p>Trevor MacGruer Trevor.MacGruer@co.santa-cruz.ca.us eSign Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	COPIED	Sent: 12/6/2018 12:27:13 PM
<p>Sheriff's Office Susan.Rozario@co.santa-cruz.ca.us eSign Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	COPIED	Sent: 12/6/2018 12:27:14 PM
<p>Parks, Open Space and Cultural Services Department jennifer.mead@co.santa-cruz.ca.us eSign Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	COPIED	Sent: 12/6/2018 12:27:15 PM
<p>County Administrative Office Nancy.Weitzel@co.santa-cruz.ca.us eSign Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	COPIED	Sent: 12/6/2018 12:27:16 PM
<p>County Counsel dana.mcrae@co.santa-cruz.ca.us Accela, Inc. Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	COPIED	Sent: 12/6/2018 12:27:17 PM

Notary Events	Signature	Timestamp
---------------	-----------	-----------

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	12/6/2018 12:27:17 PM
Certified Delivered	Security Checked	12/6/2018 12:27:17 PM
Signing Complete	Security Checked	12/6/2018 12:27:17 PM
Completed	Security Checked	12/6/2018 12:27:17 PM

Payment Events	Status	Timestamps
----------------	--------	------------

X

Approved 12/04/2018
Board of Supervisors
DOC-2018-966

COUNTY OF SANTA CRUZ
REQUEST FOR TRANSFER OR REVISION
OF BUDGET APPROPRIATIONS AND / OR FUNDS

Department: Capital Projects
Fund No. 40100998 PLANT FUND
TO: Board of Supervisors
Requires 4/5 vote:

Date: November 26, 2018

I hereby request your approval of the following transfer of budget appropriations and/or funds in the fiscal year ending - June 30, 2019

AUDITORS USE ONLY	
DOCUMENT #	AMOUNT

Batch #	
Date	Keyed By:

TRANSFER		GL KEY	OBJECT	JL CODE	Amount	Account Description
		191998	42462		\$ 1,000,000	Operating Transfer In
		191998	86110		\$ 1,000,000	Buildings & Improvements (Parks-Multiple)

Explanation:

To budget for the Operating Transfer In (revenue) into the PLANT FUND 40100 (from the Gen.Fund), and appropriate the funds for Buildings and Improvements (Parks-Multiple).

(See companion AUD60 for the General Fund)

Name X [Signature] Title Co Budget Mgr.

Auditor-Controller's Action: I hereby certify that unencumbered balance(s) is/are available in the appropriations/funds and in the amounts indicated above.

Auditor-Controller, by [Signature] Deputy Date 11/27/18

Administrative Officer's Action: Recommended to Board () Approved () Not Recommended or Approved

Administrative Officer [Signature] Date 11/27/18

State of California } As the Clerk of the Board of Supervisors of the County of Santa Cruz, I do hereby certify that the foregoing request for
ss. transfer was approved by said Board of Supervisors as recommended by the County Administrative Officer by an order
County of Santa Cruz duly entered in the minutes of said Board on

December 4, 2018 By [Signature] Deputy Clerk

(A-C) * Decs: _____ Item - Budget Transfer

Distribution: BRD. NAME AGENDA DATE Item No.

Certificate Of Completion

Envelope Id: AA52B7684BED40A998232506AAAF379C	Status: Completed
Subject: AUD74 approved 12-4 BOS (DOC-2018-966) Measure G	
Source Envelope:	
Document Pages: 1	Signatures: 1
Certificate Pages: 2	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Susan Galloway
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	2633 Camino Ramon Ste 500
	San Ramon, CA 94583
	susan.galloway@co.santa-cruz.ca.us
	IP Address: 66.135.61.17


Record Tracking

Status: Original	Holder: Susan Galloway	Location: DocuSign
12/6/2018 12:36:32 PM	susan.galloway@co.santa-cruz.ca.us	

Signer Events

Alicia Murillo
 alicia.murillo@co.santa-cruz.ca.us
 Sr Brd Crk
 Accela, Inc.
 Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:

 1A2B018E5226498...
 Signature Adoption: Drawn on Device
 Using IP Address: 63.194.190.100

Timestamp

Sent: 12/6/2018 12:36:34 PM
 Viewed: 12/6/2018 1:06:59 PM
 Signed: 12/6/2018 1:07:24 PM

Electronic Record and Signature Disclosure:
 Not Offered via DocuSign

CBD eSignature
 CBD.eSignature@co.santa-cruz.ca.us
 Clerk of the Board of Supervisors
 County of Santa Cruz
 Security Level: Email, Account Authentication (None)

Completed
 Using IP Address: 63.194.190.100

Sent: 12/6/2018 1:07:25 PM
 Viewed: 12/7/2018 8:47:39 AM
 Signed: 12/7/2018 8:47:53 AM
 Freeform Signing

Electronic Record and Signature Disclosure:
 Not Offered via DocuSign

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Auditor-Controller-Treasurer-Tax Collector
 Mirna.Guerrero@co.santa-cruz.ca.us
 eSign
 Security Level: Email, Account Authentication (None)

COPIED

Sent: 12/7/2018 8:47:54 AM

Electronic Record and Signature Disclosure:
 Not Offered via DocuSign

Carbon Copy Events	Status	Timestamp
Trevor MacGruer Trevor.MacGruer@co.santa-cruz.ca.us eSign Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 12/7/2018 8:47:54 AM
Planning Department bernice.shawver@co.santa-cruz.ca.us eSign Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 12/7/2018 8:47:54 AM

Notary Events	Signature	Timestamp
---------------	-----------	-----------

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	12/7/2018 8:47:55 AM
Certified Delivered	Security Checked	12/7/2018 8:47:55 AM
Signing Complete	Security Checked	12/7/2018 8:47:55 AM
Completed	Security Checked	12/7/2018 8:47:55 AM

Payment Events	Status	Timestamps
----------------	--------	------------