

ATTACHMENT 3

Examples of Citizen Oversight Committees

Examples within San Diego County

City of El Cajon

Proposition O was passed by voters in November 2004. The measure increased sales tax by a half cent for 10 years to fund public safety and animal care facilities (2/3 vote required). In 2008, voters approved Proposition J, a half-cent sales tax increase for 20 years for general city services (51% vote required). From 2009 to 2015, both half-cent sales taxes were applicable in El Cajon.

Oversight for Proposition O

The Public Safety Facility Financing Oversight Committee provides oversight to ensure that revenues were expended for the projects outlined in Proposition O. The Committee continues to meet to provide oversight on remaining funds to be spent on constructing the animal shelter. The committee reviews an Independent Auditors' Report on revenues and expenditures and presents an annual report to the City Council.

The Public Safety Facility Oversight Committee consists of seven members, no less than four members who are residents of the city at the time of applying for the commission and who continued to reside in the city during their term. Three of the members of the committee, none of whom need be residents of the city, must be from one or more of the following occupations: a California licensed architect; a California licensed general contractor; a California licensed civil engineer; a building/property manager; a construction estimator; and/or a California Certified Public Accountant. Four of the members must be residents of the city, and must be from one or more of the following occupations or categories: a business owner from the El Cajon business community; a member of a bona fide tax payers' association or organization; a public safety employee (i.e., either police or fire personnel) either retired from service or not employed by the city; and/or a resident elector of the city.

There is no oversight committee for Proposition J, but funds are a separate line item in the City budget.

City of La Mesa

Measure L was passed by voters in November 2008. The measure established a three-quarter cent sales tax for 20 years to fund essential City services. There is no oversight committee, but Proposition L funds are a separate line item in the City budget. The City of La Mesa provides *Proposition L Vital City Services Benchmarks* reports on City website.

City of National City

Proposition D was passed by voters in November 2014. Proposition D renewed the one cent sales tax, for 20 years (originally approved in 2006) to maintain National City's public safety and prevent cuts to essential services.

Oversight

Proposition D provides that every five years the Mayor, with the approval of the City Council, shall appoint an independent committee composed of three experts in financial matters, who will report their recommendation to the Mayor and City Council as to whether the transaction and use tax should remain in effect at the rate of one percent, or whether the City Council should reduce the rate of tax or terminate the imposition of the tax.

City of Vista

Proposition L was passed in November 2006. The measure is a half-cent sales tax for 30 years. Proposition L funding is used to enhance safety and vital city services.

Oversight

The Sales Tax Oversight Committee meets annually to review the independent financial audit of the City and other City financial reports necessary to advise the City Council of its findings and make recommendations regarding the sales tax. The Mayor and Council appoint committee members. There are seven members on the Commission who serve four-year terms, with no term limits. Two of the members are at-large members. The remaining five members represent the following groups: Chamber of Commerce, Shadowridge Owners Association, Senior Citizens Organization, Business Community, and Financial/Accounting Field.

Examples outside San Diego County

City of La Mirada

Measure I was passed in November 2012. The one cent sales tax increase is for five years to maintain local services. Measure I requires annual independent audits and citizens' oversight of how tax revenues were spent.

Oversight

Measure I Citizens' Oversight Board consists of five volunteers who must be at least 18 years of age, citizens of the United States of America, and residents of La Mirada. Each volunteer Citizens Oversight Board member will be nominated by a City Councilmember, and appointed by a majority vote of the City Council to a four year term. The Board meets quarterly, or more often if needed to: review and report on the revenue and expenditure of Measure I funds; monitor the City's progress on the planning, engineering, and construction of infrastructure repairs, renovations and improvements; review independent financial audits and various reports prepared by the City and its consultants; maintain regular communication with the City Manager's Office, and City Departments as needed. The Board issues an annual Report to the Community with its findings regarding the use of Measure I funds in the prior fiscal year.

Town of Moraga

Measure K was passed in November 2012. The one-cent general purpose sales tax is for 20 years to keep local streets from falling into disrepair and maintain Town services; with authority to incur debt to accelerate infrastructure projects.

Oversight

The Local Sales Tax Oversight Committee consists of seven members, all residents of the Town of Moraga, appointed by the Town Council. Generally, terms will be limited to three, consecutive two-year terms for a total of six consecutive years. The committee is expected to meet between two and four times per year or as reasonably determined by the Local Sales Tax Oversight Committee or the Town Council. The Committee will annually: review revenue receipts and expenditures of the Local Sales Tax; review status and performance of the programs and services, funded wholly or partially with proceeds from the Local Sales Tax; and, prepare an independent report to the Town Council regarding the revenue and expenditures of the Local Sales Tax.

City of Oxnard

Measure O was passed by voters in November 2008. The half-cent sales tax is for 20 years to protect, maintain, and enhance vital services.

Oversight

The Citizen Oversight Committee is composed of nine members residing within the City limits: one member from a business organization, one from a Neighborhood Council or Neighborhood Association, one from a senior organization, one from a youth organization, and five members from the community "at large." The Oxnard City Council appoints all members. Members are appointed to serve a four-year term, with a maximum term of eight years. The Citizen Oversight Committee convenes at least twice annually to review the use of Measure O revenues in conformance with allocations approved by the City Council. A written report is provided annually to every household detailing the revenue and expenditures.