



AGENDA

November 30, 2021

Local Sales Tax Citizens' Oversight Committee
6:00 p.m.
Council Chambers
311 Vernon Street
Roseville, California

The meeting may be viewed on Comcast channel 14, Consolidated Communications channel 73, and AT&T U-Verse. Local Sales Tax Citizens' Oversight Committee meetings are also video streamed live on the City's website at roseville.ca.us/watch and roseville.ca.us/agenda, and the City's YouTube channel at youtube.com/CityofRosevilleCa.

If you need a disability-related modification or accommodation to participate in this meeting, please contact Voice: 916-774-5200, TDD: 916-774-5220. Requests must be made as early as possible

THE CITY OF ROSEVILLE WELCOMES YOUR PARTICIPATION

If an agenda item is open to public comment, such public comment shall be addressed to the chair of the meeting.

Public Comment - Speakers have three minutes under Public Comment to speak on issues that are not listed on the agenda and are within the City's jurisdiction. The Brown Act does not permit any action or discussion on items not listed on the agenda.

Consent Calendar - If applicable, the Consent Calendar consists of routine items that may be approved by one motion. Any person can remove an item from the Consent Calendar to be discussed separately.

Agenda Items - Speakers have five minutes to address items that are listed on the agenda.

Americans with Disabilities Act - Notify the City Clerk or Secretary at least 72 hours in advance if special assistance is required to participate in a meeting including the need of auxiliary aids or services.

Audio/Visual Presentations - If making a presentation regarding an agenda item, audio/visual materials must be submitted to the City Clerk or Secretary at least 72 hours in advance.

Roseville City Clerk 311 Vernon Street, Roseville, CA 916-774-5200 TDD 916-774-5220

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. PUBLIC COMMENTS

5. APPROVAL OF MINUTES

5.1. Minutes of Prior Meeting

Recommend the Local Sales Tax Citizens' Oversight Committee approve the February 24, 2021 Committee meeting minutes.

6. REQUESTS/PRESENTATIONS

6.1. The Brown Act and Conflicts of Interest

Presentation by Joe Mandell, Senior Deputy City Attorney, on the Brown Act and Conflicts of Interest, for information.

6.2. Committee Overview

Presentation by Dennis Kauffman, Assistant City Manager/Chief Financial Officer, on the roles and responsibilities of the Committee, for information.

6.3. Draft Measure B Scorecard

Presentation by Dennis Kauffman, Assistant City Manager/Chief Financial Officer, on the Draft Measure B Scorecard, for information.

7. ADJOURNMENT



LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

Title: Minutes of Prior Meeting
Contact: Terry Bradley, tbradley@roseville.ca.us, 916-774-5319

Meeting Date: 11/30/2021
Item #: 5.1.

RECOMMENDATION

Recommend the Local Sales Tax Citizens' Oversight Committee approve the February 24, 2021 Committee meeting minutes.

BACKGROUND

The request is to approve the minutes of the previous meeting. According to the City's Administrative Standards, the minutes may be approved by majority vote even if one or more of the voting members were not present at the meeting to which the minutes relate.

Respectfully Submitted,

Terry Bradley, Recording Secretary

Dennis Kauffman, Assistant City Manager/Chief Financial Officer

ATTACHMENTS:

Description

Minutes 02-24-21



MINUTES

February 24, 2021

Local Sales Tax Citizens' Oversight Committee
6:00 P.M.
City of Roseville
311 Vernon Street
Roseville, California
www.roseville.ca.us

Committee members may teleconference pursuant to Executive Order N-29-20.

Members of the public may view the meeting on Comcast channel 14, Consolidated Communications channel 73 and AT&T U-verse. Meetings are also video streamed live and are available on the City's website and YouTube channel.

Members of the public who would like their comments to become part of the record for the "public comment" sections may do so by the following means:
Dial in Phone Number: 916-774-5353

If you need a disability-related modification or accommodation to participate in this meeting, please contact Voice: 916-774-5200, TDD: 916-774-5220.
Requests must be made as early as possible.

1. CALL TO ORDER

Chair Kitchell called the meeting to order at 6:00 p.m.

2. ROLL CALL

Present: Comstock, Duffy, Kight, Kitchell, Krafka

3. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Chair Kitchell.

4. PUBLIC COMMENTS

No Public Comment received.

5. APPROVAL OF MINUTES

5.1. Minutes of Prior Meeting

Motion by Patrick Comstock, seconded by Richard Duffy, to approve the minutes of the February 2, 2021 Local Sales Tax Citizens' Oversight Committee. The Motion Passed.

Roll call vote: Ayes: Comstock, Duffy, Kight, Kitchell, Krafka

6. **REQUESTS/PRESENTATIONS**

6.1. Report to Council - Approval

Staff recommends the Local Sales Tax Citizens' Oversight Committee adopt a motion to approve the Committee's report to the City Council.

Assistant City Manager/Chief Financial Officer Dennis Kauffman made the presentation to the Committee.

No public comment received.

Motion by Richard Duffy, seconded by Meghan Krafka, to approve the Committee's report to the City Council with the note that Kathryn Kitchell and Christopher Kight work with City staff to develop a scorecard for future years to provide supporting evidentiary documentation of Measure B revenue use. The Motion Passed.

Roll call vote: Ayes: Comstock, Duffy, Kight, Kitchell, Krafka

6.2. Report to Council - Presentation

Staff recommends the Local Sales Tax Citizens' Oversight Committee approve a motion to designate one or two Committee members to present the Committee's report to the City Council.

Assistant City Manager/Chief Financial Officer Dennis Kauffman made the presentation to the Committee.

No public comment received.

Motion by Patrick Comstock, seconded by Christopher Kight, to approve Meghan Krafka and Richard Duffy to present the Committee's report to the City Council. The Motion Passed.

Roll call vote: Ayes: Comstock, Duffy, Kight, Kitchell, Krafka

7. **ADJOURNMENT**

Motion by Meghan Krafa, seconded by Richard Duffy, to adjourn the meeting at 6:44 p.m. The Motion Passed.

Roll call vote: Ayes: Comstock, Duffy, Kight, Kitchell, Krafa



LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

Title: The Brown Act and Conflicts of Interest
Contact: Joe Mandell, jmandell@roseville.ca.us, 916-774-5325

Meeting Date: 11/30/2021
Item #: 6.1.

RECOMMENDATION

Presentation by Joe Mandell, Senior Deputy City Attorney, on the Brown Act and Conflicts of Interest, for information.

BACKGROUND

All meetings of the Local Sales Tax Citizens' Oversight Committee are subject to the Ralph M. Brown Act, requiring the entire deliberative process of a public body be open to the public. Senior Deputy City Attorney, Joe Mandell, will give a presentation on the Brown Act and Conflicts of Interest.

Respectfully Submitted,

Joe Mandell, Senior Deputy City Attorney



LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

Title: Committee Overview
Contact: Dennis Kauffman, dkauffman@roseville.ca.us, 916-774-5313

Meeting Date: 11/30/2021
Item #: 6.2.

RECOMMENDATION

Presentation by Dennis Kauffman, Assistant City Manager/Chief Financial Officer, on the roles and responsibilities of the Committee.

BACKGROUND

The Local Sales Tax Oversight Committee is charged with the annual review and report to the City Council on the revenue and expenditures of the Measure B sales and use tax.

Respectfully Submitted,

Dennis Kauffman, Assistant City Manager/Chief Financial Officer



LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

Title: Draft Measure B Scorecard
Contact: Dennis Kauffman, dkauffman@roseville.ca.us, 916-774-5313

Meeting Date: 11/30/2021
Item #: 6.3.

RECOMMENDATION

Presentation by Dennis Kauffman, Assistant City Manager/Chief Financial Officer, on the Draft Measure B Scorecard.

BACKGROUND

At the Committee's request, City staff have worked with a consulting firm, Management Partners, to develop a draft Measure B Scorecard as a tool for the committee's annual evaluation of Measure B revenues and expenditures.

Respectfully Submitted,

Dennis Kauffman, Assistant City Manager/Chief Financial Officer

ATTACHMENTS:

Description

Draft Measure B Scorecard



Measure B Scorecard

Measure B is a half-cent local sales and use general purpose tax passed by voters during the November 6, 2018 election to protect Roseville’s essential services.

The primary function of Measure B is to maintain essential services. Prior to the passage of Measure B, the City of Roseville faced significant reductions in services, under-funding of long-term obligations, and growing expenses. Revenue generated by Measure B allows the City of Roseville to provide for the continuity of services by restoring and maintaining priority service levels and building and maintaining an Economic Stabilization Reserve Fund as a safeguard for the future.

Roseville’s Measure B scorecard uses a green, yellow, red scoring method to present how Measure B funds have impacted services.

- **Green** indicates restored or enhanced level of resources.
- **Yellow** indicates maintained level of resources.
- **Red** indicates diminished level of resources.

Below is a dashboard snapshot; additional details follow.

Category	Rating
<i>Fiscal Investment Snapshot</i>	
Police	●
Fire	●
Parks, Recreation and Library	●
Public Works	●
Development Services	●
All other General Fund departments, transfers	●
Investment in Reserves	●
<i>Community Indicator Snapshot¹</i>	
Livability	●
Public Safety	●
Parks, Recreation and Library Services	●
Cost of Living	●
Employment Opportunities	●
Overall Economic Health	●

¹Community Indicators are part of the National Community Survey report of results from 2021.

Measure B revenues continue to allow the City to maintain current service levels, restore services, and strategically invest in high-priority areas while still achieving a balanced budget.

Measure B Priorities

Measure B was passed by voters with the commitment to maintain services levels, invest in high-priority services areas, and build and maintain the City's economic stabilization reserve fund. Measure B sales tax revenue has helped stabilize General Fund services, protect Roseville's quality of life, and increase reserves to weather future economic downturns.

Measure B-related investments in Fiscal Year 2021-22:

- Maintained essential services
 - Cost of doing business increases
 - Specialized police and fire services
 - Fire engine company
 - Recreation and library programs
 - Street maintenance levels
 - Job-creation and business-recruitment initiatives
 - One additional dispatcher
 - Unsheltered camp cleanup
 - Library, parks and events stabilization
 - Maintenance at citywide parks
 - Crabb Park
 - Central Park
 - Pistachio Park
 - Street paving
- Restored services that had been reduced prior to Measure B
 - Library hours
 - 4th of July fireworks
 - Fire training and investigations
 - Goat grazing for thatch management in open space
 - Park maintenance standards
 - Industry training and development
- Services Added
 - Establish new police beat in West Roseville
 - One additional police traffic officer
 - Maintenance for three citywide parks, allowing for construction to occur
- Fiscal Health Investments
 - Build an economic stabilization reserve fund
 - Pay down CalPERS pension obligation
 - Pay down retiree health liability

General Fund Department Data

A primary objective of Measure B is to ensure the continuity of services for residents. This is demonstrated by the level of investment in General Fund operating departments. The City seeks to keep pace with growth while maintaining a high level of service and meeting the needs of the community.

Department	Adopted Expenditures				Adopted Staffing			
	FY 2020	FY 2021	Increase		FY 2020	FY 2021	Increase	
Police	\$44,518,481	\$46,426,362	4%	●	201	204	1%	●
Fire	\$34,178,936	\$34,649,868	1%	●	119	119	0%	●
Parks, Recreation and Library	\$24,677,839	\$26,412,290	7%	●	115	117	2%	●
Public Works	\$7,204,894	\$8,016,401	11%	●	111	111	0%	●
Development Services	\$9,371,317	\$10,125,452	8%	●	70	69	-1%	●
All other General Fund departments, transfers	\$40,777,385	\$40,664,703	-0%	●	130	136	4%	●
Investment in Reserves	\$7,508,855	\$0	na%	●	-	-	-	-
Total	\$168,237,707	\$166,295,076	-1%	●	746	755	1%	●

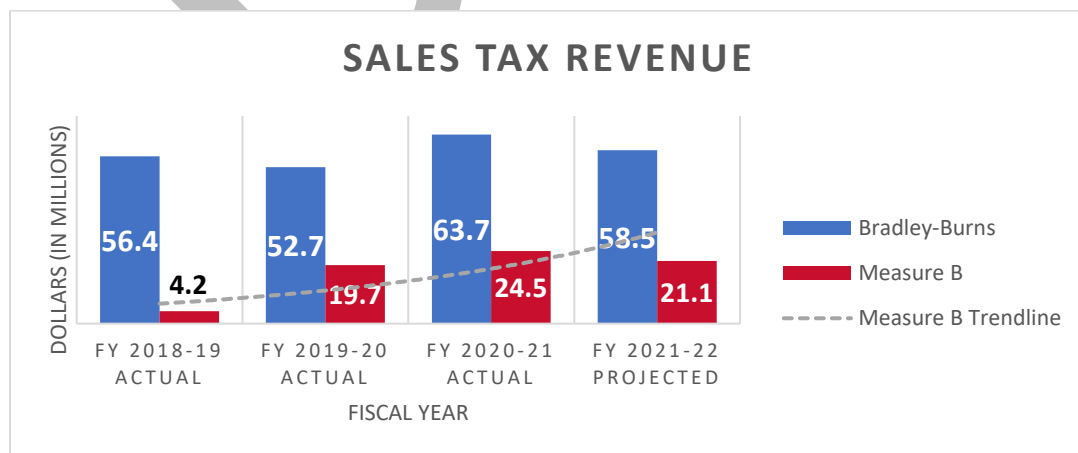
Investment in Reserves

To date, the City Council has transferred over \$18 million received thru Measure B to the Economic Stabilization Reserve and \$698,000 was used to increase the City's Emergency Reserve. These funds strengthen the City's financial position and will help provide for the continuation of essential services during a future economic downturn. The Government Finance Officers Association recommends a minimum 17% reserve. The City of Roseville's fund balance is approximately \$41 million per the FY 2021-22 budget, which equates to just over 23%. The below chart indicates the ending reserve balance for both General Fund reserves.

Reserve	FY 2019-20 Actuals	FY 2020-21 Amended	FY 2021-22 Budget
General Fund Emergency Reserve	\$15,607,108	\$15,894,327	\$17,258,192
General Fund Stabilization Reserve	\$15,970,246	\$21,134,200	\$23,767,227

Trending: Sales Tax Revenue

Measure B (shown in red) has steadily increased and enables the City of Roseville to maintain and expand service priorities to meet a growing population needs.



Due to the financial uncertainty related to COVID-19, the FY 2021-22 revenues were projected conservatively.

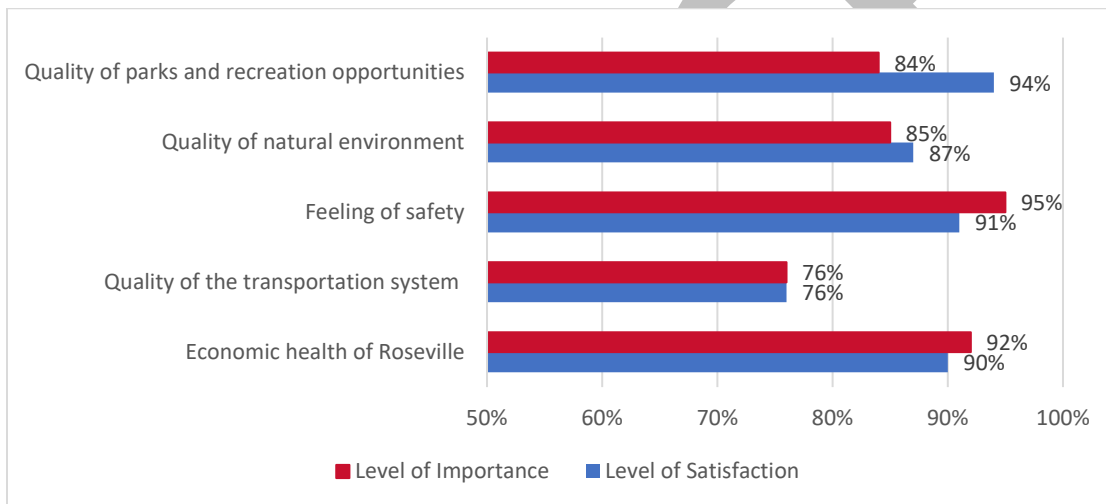
Measure B Helps Support Roseville's High Marks on National Community Survey

In January and February 2021, residents were asked to complete the National Community Survey to benchmark and track resident satisfaction levels and priorities. Measure B funding has enabled the City of Roseville to not only sustain, but also increase service levels within the city, which aided in making Roseville residents among the most satisfied in the country.

Key Community Indicators Relating to Measure B Priorities

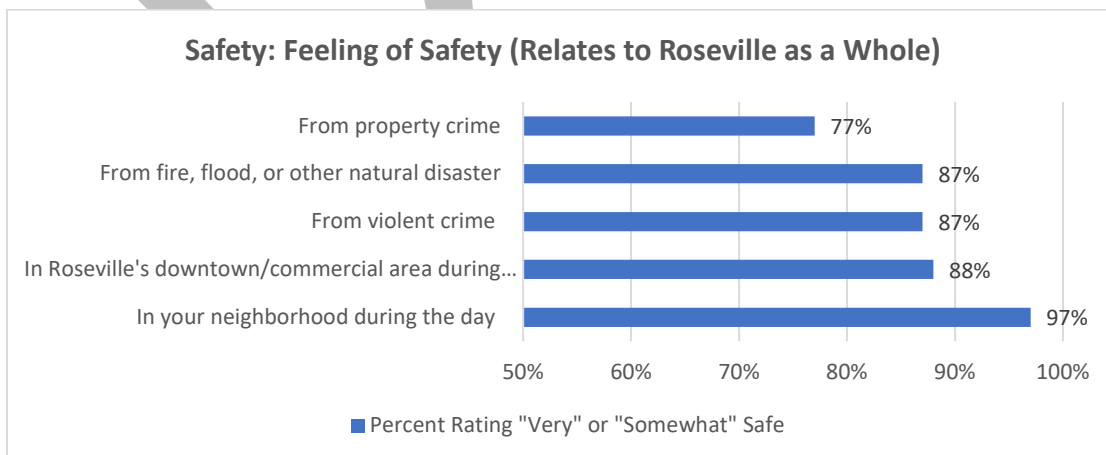
Facets of Livability

The charts below show the proportion of residents who rated key community facets positively for quality and show the level of importance residents place on the facet for the next two years.

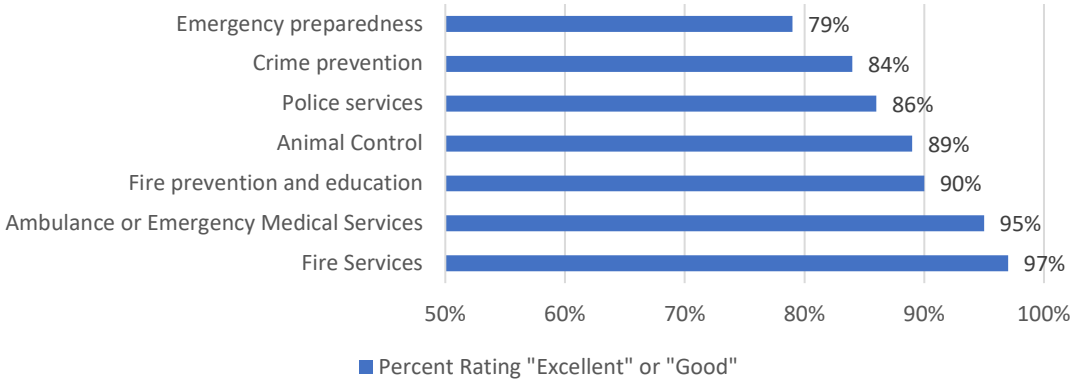


Safety

91% of respondents rated the overall feeling of safety in Roseville as "excellent" or "good." Additional ratings regarding safety follow.

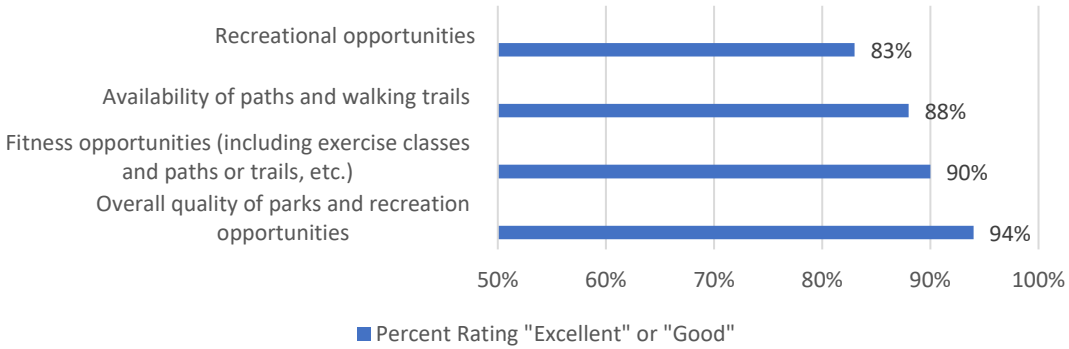


Safety: Quality of Services

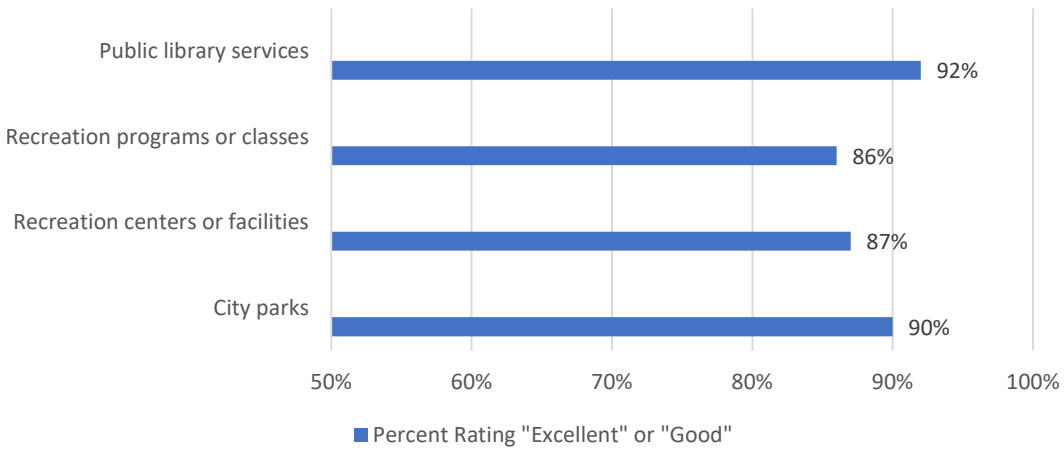


Parks, Recreation and Library Services

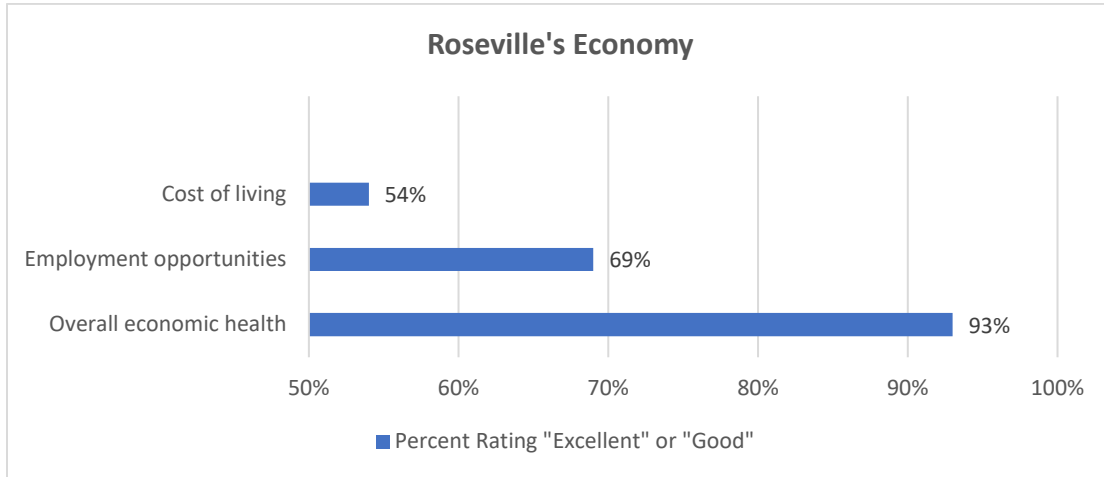
Parks and Recreation: Opportunities (Relates to Roseville as a Whole)



Parks, Recreation and Library Services: Quality of Services



Economic Health



Additional information and complete survey results can be found [here](#).



Draft