



AGENDA

February 18, 2020

Local Sales Tax Citizens' Oversight Committee
3:00 P.M.
City Council Chambers
311 Vernon Street
Roseville, California
www.roseville.ca.us

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
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.

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.

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: 2/18/2020
Item #: 5.1.

RECOMMENDATION

Recommend the Local Sales Tax Citizens' Oversight Committee approve the January 21, 2020 Committee meeting minutes.

BACKGROUND

There is no background associated with this item. 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

Local Sales Tax Citizens' Oversight Committee Minutes 01/21/20



MINUTES
January 21, 2020

Local Sales Tax Citizens' Oversight Committee
3:00 P.M.
Council Chambers
311 Vernon Street
Roseville, California
www.roseville.ca.us

1. CALL TO ORDER

Senior Deputy City Attorney Joe Mandell called the meeting to order at 3:00 p.m.

2. ROLL CALL

Present: Duffy, Kitchell, Krafka

3. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Committee Member Kathryn Kitchell.

4. PUBLIC COMMENTS

No public comment received.

5. APPROVAL OF MINUTES

5.1. Minutes of Prior Meeting

Motion by Richard Duffy, seconded by Meghan Krafka, to approve the Minutes of the August 14, 2019 Local Sales Tax Citizens' Oversight Committee meeting. The Motion Passed.

Roll call vote: Ayes: Duffy, Kitchell, Krafka

6. REQUESTS/PRESENTATIONS

6.1. Appointment of Chair and Vice Chair

Staff recommends the Local Sales Tax Citizens' Oversight Committee take action to appoint a Chair and Vice Chair for the Committee to serve until December 31, 2020.

No public comment received.

Motion by Richard Duffy, seconded by Meghan Krafka, to appoint Kathryn Kitchell as Chair. The Motion Passed.

Roll call vote: Ayes: Duffy, Kitchell, Krafka

Motion by Richard Duffy, seconded by Kathryn Kitchell, to appoint Meghan Krafka as Vice Chair. The Motion Passed.

Roll call vote: Ayes: Duffy, Kitchell, Krafka

6.2. Committee Overview

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

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

No public comment received.

For information only; no action required.

6.3. Year-end Report

Presentation by Dennis Kauffman, Assistant City Manager/Chief Financial Officer, on the City's year-end report.

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

No public comment received.

For information only; no action required.

6.4. Report to Council

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

No public comment received.

Motion by Richard Duffy, seconded by Meghan Krafka, to appoint Richard Duffy and Meghan Krafka as the designees to prepare the Committee's report to City Council. The Motion Passed.

Roll call vote: Ayes: Duffy, Kitchell, Krafka

7. ADJOURNMENT

Motion by Meghan Krafka, seconded by Richard Duffy, to adjourn the meeting at 3:45 p.m. The Motion Passed.

Roll call vote: Ayes: Duffy, Kitchell, Krafka



LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

Title: Report to Council - Approval
Contact: Dennis Kauffman, dkauffman@roseville.ca.us, 916-774-5313

Meeting Date: 2/18/2020
Item #: 6.1.

RECOMMENDATION

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

BACKGROUND

The Local Sales Tax Citizens' 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

ATTACHMENTS:

Description

Report to Council

Memorandum - DRAFT

To: Roseville City Council

From: Local Sales Tax Citizen's Oversight Committee

Date: March 18, 2020

Subject: Citizen Oversight Committee update for March 18, 2020 Roseville City Council Meeting

Review of Measure B

- Measure B is a half-cent local sales and use tax to protect Roseville's essential services and was approved by voters in the November 6, 2018 election.
- On April 1, 2019, the sales and use tax rate in Roseville increased from 7.25% to 7.75%.
- Measure B is expected to generate \$16 to \$19 million of revenue annually.

Role of the Citizen Oversight Committee

- The Citizen's Oversight Committee was proposed as an independent citizen oversight on the Measure B funds.
- The Citizen's Oversight Committee was created when Measure B passed in the November 6, 2018 election.
- 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.
- While Measure B funds are appropriated to the General Fund and are not allocated and tracked for a specific purpose, Roseville Citizen feedback expressed a desire for the funds to be used towards the following purposes:
 - Build an Economic Stabilization Reserve
 - Maintain Services
 - Police services
 - Fire services
 - Library and Recreation facilities and programs
 - Street maintenance
 - Placer County Flood Control District membership
 - FEMA community rating system
 - Reviewing traffic control plans
 - Job creation and business retention initiatives

- Services Restored
 - Fire & Police training
 - Fire station equipment repairs & replacement
 - K-9 unit supplies
 - Restore library hours
 - 4th of July fireworks
 - Goat grazing
 - Park maintenance standards
 - Tree pruning
 - Unsheltered camp cleanups
 - Park restroom security services
 - Industry training and development
- Additional Services
 - Start new police beat in West Roseville
 - Add one police traffic officer
 - Increase parks maintenance budget to provide maintenance on new construction of citywide parks

Review of August 14, 2019 Meeting

- The meeting notes were approved at the January 21, 2020 meeting.
- The meeting consisted of the following:
 - Appointment of the Committee Chair and Vice Chair
 - Review of the Brown Act
 - Committee Overview
 - Budget Review

Review of January 21, 2020 Meeting

- The meeting consisted of the following:
 - Appointment of Committee Chair and Vice Chair due to Committee vacancies
 - Presentation of the City's year-end report by Dennis Kauffman, Assistant City Manager/Chief Financial Officer. Presentation was a summary of information provided to the Committee as exhibits:
 - 2019 City of Roseville CAFR
 - Fourth Quarter Report FY2018-19
 - Measure B Remittance
 - General Ledger Detail
 - General Fund Reserves Policy
 - Recommendation by the City Staff that the Committee designate one or two committee members to prepare the Committee's report

Citizen's Oversight Committee Report of the funds from Fiscal year 2018/2019

- Fiscal year 2018/2019 received earnings from Measure B for the last quarter of the fiscal year, April 1-June 30, 2019.
- The Committee notes that of the \$4.2M in additional revenue earned thru Measure B, that only \$1.2M of this revenue was received as of the end of their fiscal year and reporting date. The City's annual report indicated that their unreserved cash funds exceeded this \$1.2M and indicated that the Measure B tax funds received as of year-end were available and had not been diverted for an alternate use.
- The Committee notes that the City Council passed a motion and approved a budget adjustment on January 15, 2020 during their City Council meeting to transfer the full \$4.2M earned thru Measure B to the Economic Stabilization Reserve. This Economic Stabilization Reserve was previously indicated as a desired use of the Measure B funds and it is noted that the City Council adhered to the plan for Measure B funds.
- The Committee agrees that the allocation of funds is in accordance with what the city proposed for Measure B.

CC:

Dennis Kauffman, Assistant City Manager/Chief Financial Officer

Terry Bradley, Recording Secretary



LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

Title: Report to Council - Presentation
Contact: Dennis Kauffman, dkauffman@roseville.ca.us, 916-774-5313

Meeting Date: 2/18/2020
Item #: 6.2.

RECOMMENDATION

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.

BACKGROUND

The Local Sales Tax Citizens' 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