

**Attachment B - Comparison of Oversight Structures for County Sales Tax Revenues**

	San Mateo	Alameda	Marin	Sonoma	Santa Clara	Los Angeles	San Francisco Bay Restoration Authority
<b>Measure</b>	Measure A (2012) and Measure K (2016) extended 20 years. <a href="#">Half-cent sales tax</a> passed 2016 to support essential County services and to maintain or replace critical facilities. Also known as "San Mateo County Critical Services Measure."	Measure A, the Essential Health Care Services Initiative, was adopted by Alameda County voters in March 2004. The Measure authorized the County of Alameda to raise its sales tax by <a href="#">one-half cent</a> in order to provide for additional financial support for emergency medical, hospital inpatient, outpatient, public health, mental health and substance abuse services to indigent, low-income, and uninsured adults, children, families, seniors and other residents of Alameda County.	Measure A to maintain open space, parks, and sustainable agriculture, without increasing tax rates, shall the Marin County measure be adopted to: manage vegetation to reduce wildfire risk and preserve biodiversity; protect streams, baylands, natural areas, wildlife habitat; maintain park facilities; and maintain/enhance walking, hiking, biking, and equestrian trails; by re-implementing an existing <a href="#">one-quarter cent sales tax</a> , providing \$14,000,000 annually, for 9 years (renewed 2022; original 2012)	On Nov. 6, 2018, approved Measure M, a <a href="#">one-eighth cent sales tax</a> that supports Sonoma County's regional and city parks. Approved by 72.6 percent of voters, the "Sonoma County Parks Improvement, Water Quality and Fire Safety Measure" went into effect in April 2019 and will provide funding for parks for 10 years.	Extended indefinitely in November 2018, the 2012 Measure A is a <a href="#">1/8 cent sales tax</a> approved by the voters in November 2012. As a result of the extension, the County has updated the strategic plan for 2012 Measure A usage by aligning services and community needs within a long-term strategy. Specifically, the Recommended Budget contains an ongoing allocation of 2012 Measure A revenue to the Office of Supportive Housing (OSH) to ensure critical service needs are met and to continue the mission of ending and preventing homelessness.	Measure H <a href="#">¼-cent sales tax</a> approved in March 2017, dedicated to preventing and addressing homelessness countywide.	Measure AA, or the San Francisco Bay Clean Water, Pollution Prevention and Habitat Restoration Measure, was a revenue generating measure placed on the June 2016 ballots of the nine-county San Francisco Bay Area. The measure proposed a 20-year, <a href="#">\$12 parcel tax</a> to raise approximately \$25 million annually to fund restoration projects in the Bay. It passed with 70% approval across the region and went into effect in 2017.
<b>Sales tax rate</b>	9.375%	10.250%	8.250%	8.500%	9.125%	9.500%	N/A
<b>Funding decisions</b>	Board of Supervisors approves every Measure K project, program, or initiative at a public meeting.	Seventy-five percent (75%) of the proceeds are transferred directly to the Alameda County Medical Center and 25% of the proceeds are allocated by the Alameda County Board of Supervisors (BOS) based on demonstrated need and the County's commitment to a geographically dispersed network of providers.	PARKS AND OPEN SPACE 65%, SUSTAINABLE AGRICULTURE 20%, CITIES AND TOWNS 15%.  Proposed project expenditures are also routinely brought before the Parks and Open Space Commission and the Open Space District Board. An annual budget is reviewed by the Parks and Open Space Commission and approved by the Marin County Board of Supervisors.	Two-thirds of the funds collected will be spent on Sonoma County Regional Parks, enabling the department to: Maintain parks, trails & open spaces; Help protect water quality; Reduce risk of future wildfires; Protect wildlife habitats & fisheries; Improve access for the underserved; Support neighborhood parks & recreation. One-third of all the money will be shared by Sonoma County's cities to maintain and improve local parks. Each city will determine how best to prioritize its funding projects.	Allocated through annual budget process and approved by Board of Supervisors	The Homeless Initiative conducts an inclusive and transparent annual funding recommendations process involving County departments and agencies, cities, nonprofit service providers, community partners, and people who have experienced homelessness. Members of the public have multiple opportunities to provide feedback before the Board of Supervisors approves the final budget.	The Restoration Authority Board makes funding decisions at public meetings based on its enabling legislation and the requirements of Measure AA. The Board may fund projects to protect, restore and enhance the San Francisco Bay, including: habitat restoration projects; flood protection projects that are part of a habitat restoration project; and shoreline access and recreational amenity projects that are part of a habitat restoration project.
<b>Structure</b>	Oversight Committee	Citizen Oversight Committee	Oversight Committee	Citizens Oversight Committee	N/A	Citizen's Oversight Advisory Board	The San Francisco Bay Restoration Authority is a regional agency comprised of: A Governing Board of local elected officials (7); An Advisory Committee to represent the community and public agencies (27), and make recommendations on expenditure priorities within the requirements of Measure AA; An Oversight Committee (6); and Staff from state and regional agencies.
<b>Oversight Membership</b>	10 seats - two appointed per district	17 seats - League of Women Voters, Taxpayers Association, County Mental Health Board, Public Health Commission, Labor Council, City Managers Association, City of Berkeley, District seats	7 seats - (2) Parks Commission, (1) Agricultural Community, (4) members with working knowledge in subject areas and disciplines beneficial to the work of the committee (e.g. financial management and reporting, public agency administration, and provision of park and open space services). 2 year terms.	7 seats - 5 members appointed by each supervisorial district. 2 members appointed from a list of names submitted by the Mayors of Sonoma County Cities. In the absence of nominations from the City Mayors, the Sonoma County Parks Advisory Commission Chair and Vice Chair will serve on the Oversight Committee. Committee members will serve a three year term and are eligible to be reappointed to one additional three year term.	N/A	5 seats - Appointed by the Board of Supervisors	The Oversight Committee consists of one representative from each of the four regions (North, South, East, and West Bay), and two members from counties not already represented, currently Alameda and San Mateo.

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<b>Responsibilities</b>	Annual audit, reviews and recommends metrics, prepares annual report. Committee does not make funding recommendations.	The Measure A ordinance established a Citizen Oversight Committee, which consists of 17 members appointed by the Alameda County Board of Supervisors (Board), to annually review the expenditures for the prior year and report to the Board on the conformity of the expenditures to the ordinance. The Committee develops, publishes, and presents a final report, based on individual reports submitted by fund recipients, at the end of each year to the Board.	The duties of the committee are to: (1) review annual expenditures to ensure they conform with the Expenditure Plan; (2) oversee an annual audit; and (3) prepare an annual report describing how funds were spent. These tasks are completed in partnership with staff and independent auditors.	The committee shall review the receipt and expenditures of the revenue from the transactions and use tax, including the County's annual independent audit. The committee's review shall be completed in conjunction with the County's budget process. The committee shall produce an annual oral or written report on its review which shall be considered by the Board at a public meeting. The committee may provide budget recommendations to the Board and City Councils regarding expenditures from the transactions and use tax. To preserve the integrity and independence of the oversight process, the committee's responsibilities shall not include decision-making on spending priorities, financing plans or tax rate projections or assumptions and the committee shall have no authority to direct, nor shall it direct, County or City staff or officials.	N/A	The Homeless Initiative is the central coordinating body for Los Angeles County's ongoing effort – unprecedented in scale – to expand and enhance services for people experiencing homelessness or at risk of losing their homes. The Citizens' Oversight Advisory Board (COAB) meets quarterly to discuss a range of topics and conduct periodic audits.	The Independent Citizens Oversight Committee is a group of six individuals, operating independently from the Advisory Committee, Governing Board and staff of the Authority to provide an unbiased annual analysis of the work of the Authority. The group is responsible for the following tasks:  1. Annually review the Authority's conformance with Measure AA; 2. Review the Authority's audits and expenditure and financial reports; and 3. Publish an annual report of its findings
<b>Meeting frequency</b>	Meets at least twice a year.	Monthly	Regular public meetings of this committee are held on the second Thursday in February and November.	Quarterly	N/A	Quarterly	At least twice each year: once to discuss and make initial comments on the Authority's annual reports and financial documents; and a second time to discuss, amend, and adopt its findings and recommendations to the Authority, in the form of a written report.
<b>Website</b>	<a href="https://www.smcgov.org/ceo/measure-k">https://www.smcgov.org/ceo/measure-k</a>	<a href="https://www.acgov.org/health/indigent/measureA.htm">https://www.acgov.org/health/indigent/measureA.htm</a>	<a href="https://www.parks.marincounty.org/about-us/measure-a#:~:text=Measure%20A%20Allocations,used%20for%20any%20other%20purpose.">https://www.parks.marincounty.org/about-us/measure-a#:~:text=Measure%20A%20Allocations,used%20for%20any%20other%20purpose.</a>	<a href="https://parks.sonomacounty.ca.gov/learn/funding#:~:text=Measure%20M%20Details,going%20to%20the%20nine%20cities.">https://parks.sonomacounty.ca.gov/learn/funding#:~:text=Measure%20M%20Details,going%20to%20the%20nine%20cities.</a>	N/A	<a href="https://homeless.lacounty.gov/measure-h/">https://homeless.lacounty.gov/measure-h/</a>	<a href="https://www.sfbayrestore.org/independent-citizens-oversight-committee">https://www.sfbayrestore.org/independent-citizens-oversight-committee</a>