

**BEFORE THE BOARD OF SUPERVISORS
COUNTY OF KERN, STATE OF CALIFORNIA**

In the matter of:

Resolution No. 2022-404

**ESTABLISHING THE KERN COUNTY
MEASURE K CITIZENS OVERSIGHT
COMMITTEE**

I, KATHLEEN KRAUSE, Clerk of the Board of Supervisors of the County of Kern, State of California, certify that the following resolution, on motion of Supervisor Peters, seconded by Supervisor Perez, was duly passed and adopted by the Board of Supervisors of the County of Kern at a regular meeting on the 13th day of December, 2022, by the following vote:

AYES: Peters, Scrivner, Maggard, Couch, Perez

NOES: None

ABSENT: None



KATHLEEN KRAUSE
Clerk of the Board of Supervisors
County of Kern, State of California


Deputy Clerk

RESOLUTION

Section 1. WHEREAS:

(a) On June 28, 2022, the Board of Supervisors adopted Resolution No. 2022-136 calling for an election for the purpose of submitting to the voters an ordinance adding Chapter 4.18 to the Ordinance Code to impose an unincorporated area 1.0% general purpose retail transactions and use tax pursuant to revenue and taxation code section 7285 ("the Ordinance"); and

(b) In adopting Resolution No. 2022-136, the Board of Supervisors thereby approved the Ordinance; authorized submission of the Ordinance to the voters within the unincorporated area of the County; ordered that the election be consolidated with the November 8, 2022 statewide election; and, authorized and directed the Auditor-Controller-County Clerk to take all needed steps consistent with the Elections Code to conduct the consolidated election as to the proposed Ordinance (transactions and use tax measure); and

(c) At the November 8, 2022 general election, the voters of the unincorporated areas of Kern County approved Measure K, the Unincorporated Kern County Public Safety/Vital Services/Local Control Measure ("the Measure"), thereby approving the Ordinance; and

(d) On December 8, 2022, the Auditor-Controller-County Clerk certified the election results to the California Secretary of State indicating the passage of the Measure; and

(e) On December 9, 2022, the Board of Supervisors declared the vote, thereby adopting the Ordinance pursuant to Elections Code section 9122; and

(f) Pursuant to Revenue and Taxation Code section 7265, the operative date of the Ordinance is April 1, 2023, the first day of the first calendar quarter commencing more than 110 days after adoption of the Ordinance; and

(g) Section 4.18.200 of the Ordinance requires the Board of Supervisors to establish a Citizen Oversight Committee comprised of residents of the unincorporated area to review the expenditures of revenues generated by the tax imposed by the Ordinance and to advise the County Administrative Office and Board of Supervisors; and

Section 2. IT IS RESOLVED by the Board of Supervisors of the County of Kern, State of California, as follows:

1. This Board finds and determines that the above recitals are true and correct; and
2. The Kern County Measure K Citizens Oversight Committee, as described in Exhibit A to this resolution, is hereby created; and
3. This resolution shall become effective immediately upon adoption.

4. The Clerk of the Board of Supervisors shall provide copies of this Resolution to the following:

County Administrative Office
County Counsel
Treasurer-Tax Collector
Auditor-Controller-County Clerk

#26F6609-05 - KLG

COPIES FURNISHED:
<i>00 above</i>
<i>12/16/2022 (TD)</i>

Exhibit "A"

KERN COUNTY MEASURE K CITIZENS OVERSIGHT COMMITTEE

1. Authority and Creation:

Pursuant to Section 4.18.200 of the Kern County Ordinance Code, the Kern County Board of Supervisors hereby establishes the Kern County Measure K Citizens Oversight Committee ("Committee").

2. Make up and Qualifications of Committee Members:

- a. The Committee shall consist of no more than five (5) members.
- b. Committee members shall be at least 18 years of age.
- c. Members shall reside within unincorporated County of Kern for the duration of their term. Residency will be verified annually, or more often as need to ensure compliance with this residency requirement, by the Clerk of the Board's office through: 1) Voter registration, 2) Utility bills (phone, water, cable), or 3) other means deemed acceptable by the Clerk.
- d. Committee members shall not be current County of Kern employees, members of the Kern County Board of Supervisors, or any other elected official of the County of Kern.
- e. Committee members are not prohibited from serving on other County Boards, Commissions, or Committees.
- f. Committee members shall be selected one (1) from each supervisorial district.

3. Application/Recruitment Process:

- a. The typical recruitment process that is used for other existing County boards, commissions and committees will be utilized to conduct the recruitment of applications for the Committee.
- b. Notice of these vacancies will be posted on the County's website and the Board of Supervisors meeting notice boards on an as-needed basis.

- c. The Supervisor for each supervisorial district shall appoint one resident of the Supervisor's district to the Committee, from among the qualified applicants therefore.
- d. Each Committee member shall serve at the pleasure of their appointing Supervisor and may be removed from the Committee by their appointing Supervisor at any time.

4. Term of Service:

- a. The terms of the Committee members shall be for a period of two (2) years from the date of appointment.
- b. There is no limit to the number of terms an individual may serve on the Committee.
- c. Upon expiration of a Committee member's term, the Committee position shall be immediately vacated and remain vacant until a successor Committee member has been appointed by the appointing Supervisor.

5. Powers and Duties:

- a. The Committee exists to aid in transparency and oversight of the revenue generated by Measure K and to oversee compliance with the enacting ordinance approved by voters. Any concerns over compliance must be established by a majority vote of the Committee and shall be submitted in writing to County Counsel and the County Administrative Officer.
- b. Oversight powers and duties of the Committee are limited to only funds generated by Measure K.
- c. The Committee duties will consist of reviewing the annual budgeted uses of Measure K revenues as a part of the County's annual budget process, the annual independent audit performed by the independently elected Kern County Auditor-Controller on the Measure K generated revenue and expenses during the previous fiscal year, as well as other County financial reports related to Measure K which may be produced from time to time.
- d. The Committee may advise the County Administrative Office and Board of Supervisors regarding the Committee's views on how best to utilize the tax revenues within the unincorporated area or for the benefit of those that live within the unincorporated area.

- e. The duties of the Committee do not include decision-making responsibilities regarding items such as budgeting, project details, spending priorities, funding source decisions, financing plans, etc. The Committee serves in an advisory-only role to the Kern County Board of Supervisors limited to the use and oversight of Measure K revenues and expenditures.
- f. The Committee is subject to all Kern County policies, procedures, resolutions, and the ordinance code.

6. Meetings:

- a. The Committee shall meet at least annually. Additional meetings may be scheduled as necessary.
- b. The quorum requirement for any meeting shall be a minimum of 3 members.
- c. Committee decisions and actions require a simple majority vote of those members in attendance.
- d. The Committee shall elect a Chairperson and Vice Chairperson, to assist with the orderly conducting of Committee meetings. The Chairperson shall preside at all meetings of the Committee. In the absence of the Chairperson, the Vice Chairperson shall perform the duties of the Chairperson.
- e. The Committee shall be subject to the provisions of the Ralph M. Brown Act. Accordingly, meetings must be noticed and open to the public.
- f. Committee meeting minutes and reports are a matter of public record and may be posted on the County's website.
- g. Committee members are expected to attend all Committee meetings. Failure of the committee members to attend meetings(s) may result in removal from the Committee at the discretion of their appointing Supervisor.

7. Public Records Act and Political Reform Act:

- a. Materials provided to the Committee are public records and will be provided in accordance with the Public Records Act.
- b. All Committee members shall attend training and orientation prior to the first regular Committee meeting, including Brown Act training and AB1234 Ethics Training.

- c. All Committee members shall submit FPPC Form 700, Statement of Economic Interest upon assuming office, annually, and upon leaving office.

8. Committee Staffing:

- a. The Chief Administrative Officer or his/her designee will serve as staff liaison(s) to the Committee
- b. The staff liaison(s) will be responsible for providing relevant information to the Committee, including the annual budget and financial audit.
- c. The Clerk to the Board of Supervisors or his/her designee shall prepare, post, and distribute agendas and take minutes at each meeting. The Clerk will provide the minutes of the Committee's proceedings to the Board of Supervisors and the public.

9. Committee Member Compensation:

- a. There is no compensation of any kind for serving on the Committee.

10. Committee Dissolution:

- a. The Committee shall be dissolved immediately and with no further actions required by the Board of Supervisors when all of the following criteria have been met.
 - i. The County is no longer receiving tax revenues generated from Measure K.
 - ii. All tax revenues collected by the County from Measure K have been expended.
 - iii. A final annual independent audit performed by the independently elected Kern County Auditor-Controller on the Measure K generated revenue and expenses has been received and reviewed by the Committee.