

RESOLUTION NO. 2019/2020 - 13

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTHERN MARIN
FIRE PROTECTION DISTRICT (DISTRICT) ESTABLISHING THE
COMPOSITION OF THE MEASURE U OVERSIGHT COMMITTEE, THE
MANNER AND TIMING OF APPOINTMENT OF MEMBERS OF THE
COMMITTEE AND THE DUTIES OF THE COMMITTEE**

WHEREAS, on August 22, 2018, by its Ordinance 2018/2019-01, the Southern Marin Fire Protection District enacted a special parcel tax to fund fire protection and emergency services subject to the approval of the voters;

WHEREAS, on November 6, 2018, the parcel tax, Measure U, was approved by over two-thirds of the voters and became effective;

WHEREAS, the specific purpose of Measure U is for the funding of fire protection and emergency services with proceeds applied only to those specific purposes;

WHEREAS, in Section 11 of Measure U, the District retains an independent auditor to provide an annual accounting of the revenue received from the Measure U tax and expenditures and an Oversight Committee made up of members of the public to review and report on the revenue and expenditure of funds;

WHEREAS, on March 27, 2019, the SMFPD Board of Directors formed the SMFPD Measure U Citizens Oversight Committee;

WHEREAS, Ordinance 2018/2019-01 states that the Board shall adopt a resolution establishing the composition of the Measure U Oversight Committee, the manner and timing appointment of members of the committee and the duties of the committee,

NOW, THEREFORE, THE DISTRICT BOARD HEREBY RESOLVES AS FOLLOWS:

Section 1. Composition of Measure U Citizen's Oversight Committee: The committee shall consist of a minimum and maximum of five persons, each selected by the Southern Marin Fire District Board of Directors.

Section 2. Term of Committee Members: Each Citizen Oversight Committee member shall serve a four-year term and may be appointed for subsequent terms. Terms shall begin on July 1, and end on June 30.

Section 3. Selection of Committee Members: Each citizen oversight committee vacancy shall result in Board direction to staff to initiate the application and interview process.

Section 4. Scope of Committee's responsibility: The committee serves the Board of Directors and shall review and report on revenues collected, and expenditures of those funds related to Measure U taxes, ensuring that funds are spent as legally described. The Measure U Citizen Oversight Committee shall meet as needed on the third (3rd) Wednesday of each month and review financial statements. Annually, the Committee shall review the auditor's report on revenue collected and expended, related to enacted Measure U / Ordinance 2018/2019-1.

The Measure U Citizen Oversight Committee shall submit a report of their assessment, to the Board of Directors and this shall be reported at a Finance Committee Meeting and the subsequent Board Meeting. The Measure U Citizen Oversight Committee's report, in addition to the audit, shall be posted to the District website. The Measure U Citizen Oversight Committee does not have review or reporting authority of the District's revenues and expenditures not related to Measure U.

Section 5. Duties of Committee: The committee shall review all Measure U related expenditures for consistency, review annual reports on Measure U parcel tax collections and expenditures. They shall review the findings of independent compliance audits of Measure U which determine whether tax revenues collected pursuant to the Measure U Ordinance are collected, managed, and expended in accordance with Ordinance requirements.

Section 6. Authority and Limitations of Duties: The Committee will have full access to SMFD's independent auditor and will have the authority to request and review specific information and to comment on the auditor's reports. The Committee shall only have advisory powers to the Southern Marin Fire Protection District. Except for Measure U Annual Reports and Independent Compliance Auditor input, the Committee shall not have the authority to communicate externally. All communications by the Committee shall go to and through the SMFD Board of Directors. No expenditures or requisitions for services and supplies shall be made by the Committee.

PASSED AND ADOPTED at a regular meeting of the Southern Marin Fire Protection District Board held on this 27 th day of May, 2020, by the following vote;

AYES: 6
NOES: 0
ABSENT: 1

Cathy A. Hilliard
President, Board of Directors

ATTEST:

M Weinberg
CLERK