

RESOLUTION NO. 089-18

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BAKERSFIELD CALLING FOR THE PLACEMENT OF A GENERAL TAX MEASURE ON THE BALLOT OF THE NOVEMBER 6, 2018 GENERAL ELECTION TO ADOPT A SALES TAX (TRANSACTIONS AND USE TAX); INTRODUCING AN ORDINANCE ENACTING A TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION; AND ORDERING THE SUBMITTAL OF THE ORDINANCE TO THE VOTERS AT THE GENERAL ELECTION, AND DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS, AS WELL AS SETTING PRIORITIES FOR FILING WRITTEN ARGUMENTS.**

**WHEREAS**, sales tax revenues, which have been the significant source of locally controlled funds available to pay for essential City of Bakersfield ("City") services, have been declining due to changing consumer habits, including increased reliance on internet-initiated sales; and

**WHEREAS**, City needs dependable and local sources of revenue to fund and to support essential, necessary and appropriate general City services; and

**WHEREAS**, in keeping with City's fiscally-conservative, award-winning budget approach, City has taken multiple actions over the past several fiscal years to keep expenditures in line with declining revenues while simultaneously attempting to maintain the level of basic services residents expect and deserve from City; and

**WHEREAS**, the combination of City growth, general inflationary costs, and depressed revenues have created a circumstance where additional expenditure reductions or revenue enhancements will be necessary to continue to align ongoing expenses with available revenues;

**WHEREAS**, during the past several years the State of California has reduced or taken funding from cities and may continue to do so into the foreseeable future; and

**WHEREAS**, the state of California has shifted responsibility for many programs back to cities, like Bakersfield, without the necessary funds to provide the services residents need and expect; and

**WHEREAS**, a local funding measure would provide a protected, local revenue source to limit or prevent additional cuts to essential, necessary and appropriate general City services; and

**WHEREAS**, the City Manager's budget message for the 2018-19 Proposed Budget emphasized the importance of a voter-approved, locally-controlled revenue source and outlined some of the direct impacts to services that are important to the community if the revenue is not available; and

**WHEREAS**, City of Bakersfield has the fewest employees per 1,000 residents out of 107 cities nationwide with a population of over 200,000; and

CITY OF BAKERSFIELD  
ORIGINAL

**WHEREAS**, there has been no ability to add service providers and other staff over the last several years to keep up with community growth and demand for services, resulting in lower qualities of service provided to the community; and

**WHEREAS**, the population of City has increased by 57 percent since 2000; and

**WHEREAS**, the area of City has increased by 32 percent since 2000; and

**WHEREAS**, Bakersfield has fewer police officers than other comparable cities, and in 2016 had the third highest rate of auto thefts of any city in the United States; and

**WHEREAS**, staffing within the police department only allows for an average of 50 sworn officers to be on shift at any given time within the City, which has directly affected the department's ability to respond to certain types of calls for service, such as home burglaries and auto thefts; and

**WHEREAS**, several non-urgent type of calls related to property crimes and quality of life issues are referred to the department online reporting system and no officer responds directly to the call; and

**WHEREAS**, Bakersfield has a property crime rate that is 55 percent greater than comparable cities throughout the state of California; and

**WHEREAS**, with the State releasing parolees and shortening sentences, City seeks to maintain and increase the levels of police protection and the number of officers on local streets; and

**WHEREAS**, drug trafficking and youth violence has reached epidemic levels in our region, with prisoners being released early and more and more gang members coming into Bakersfield, creating the need to get more police officers and anti-drug and gang teams in place to improve safety in the City; and

**WHEREAS**, the Bakersfield Fire Department is responding to 52 percent more calls for service when compared to 2008 and doing so with fewer staff; and

**WHEREAS**, the community has continued to indicate that 911 police and fire protection should continue to be top priorities for City, and additional funding is needed to keep local fire stations open and fully staffed, to ensure that firefighters can quickly respond to emergencies and save lives; and

**WHEREAS**, Bakersfield has a growing number of homeless individuals -- resources are needed to enable City to partner with community-based service providers to address outreach, shelter and affordable housing needs, while ensuring local business districts, parks and public areas are safe and secure for everyone; and

**WHEREAS**, over 93 percent of California residents live within a community that has an additional sales tax to enhance services provided by local governments. In Kern County, the voters within the cities of Arvin, Delano, Ridgecrest, and Wasco have

CITY OF BAKERSFIELD  
ORIGINAL

approved one-cent sales tax measures; and

**WHEREAS**, this measure will give City of Bakersfield local control over local funds for local needs and no funds from this measure can be taken by Sacramento; and

**WHEREAS**, should this measure be approved by the voters within the City of Bakersfield, draft spending priorities include:

- Increasing police staffing to improve police response times, reduce crime, and increase neighborhood police patrols
- Improving rapid response to assaults and robberies
- Maintaining/improving rapid response to gang violence
- Investigating and proactively preventing property crimes, burglaries and vehicle thefts
- Keeping public areas safe and clean
- Strengthening the capacity of the Special Enforcement Unit
- Expanding the School Resource Officer Program
- Maintaining a fully staffed and equipped class II rated fire department
- Reducing homelessness through partnerships with service providers to increase outreach, sheltering and construction of affordable housing
- Addressing the fiscal stability of the City
- Creating jobs through economic development, business retention/attraction and workforce development
- Enhancing amenities throughout the community to improve the quality of life and attract visitors
- Enhancing neighborhoods through additional code enforcement and improved park maintenance

**WHEREAS**, the community has indicated accountability and oversight of this additional revenue is of utmost importance; and

**WHEREAS**, prior to the Operative Date, the City Council shall adopt a resolution establishing the composition of a committee of no more than nine residents of Bakersfield to act in advisory capacity to review the expenditure of revenues generated by the tax imposed by this ordinance.

**WHEREAS**, the intended makeup of the Committee is a diverse demographic



cross section of the community with experience in business, leadership, accounting and related fields for the purposes of ensuring the proceeds of any revenue pursuant to the related Ordinance are expended in a manner consistent with the priorities of this ballot measure; and

**WHEREAS**, community organizations such as the Greater Bakersfield Chamber of Commerce, Kern County Taxpayers Association, Bakersfield Association of Realtors and Kern Citizens for Sustainable Government are encouraged to nominate individuals to serve on the Committee once its composition has been established; and

**WHEREAS**, City will ensure transparency for the revenues received and expenditures made in relation to the tax that is subject to this Ordinance by accounting for them distinctly from all other revenues and expenditures within City's accounting system; and

**WHEREAS**, City shall produce and publish an annual report to inform the residents of Bakersfield how the funds subject to this Ordinance are being expended; and

**WHEREAS**, City shall ensure that annual independent audits are conducted to account for the tax revenues received and expenditures made in relation to the tax that is subject to this Ordinance, and to ensure consistency with spending priorities.

**WHEREAS**, a General Municipal Election is to be held in the City of Bakersfield, California, on November 6, 2018, at which time there will be submitted to the voters the following question:

Measure "___" BAKERSFIELD PUBLIC SAFETY/VITAL CITY SERVICES MEASURE. To prevent cuts/improve 911 emergency response, police/fire protection, anti-gang/drug units, neighborhood police patrols; rapid response to assaults, robberies, gang violence, home burglaries; crime prevention; address homelessness; retain, attract jobs/businesses; unrestricted general revenue purposes; shall the measure be adopted approving an ordinance establishing a one-cent sales tax providing \$50,000,000 annually until ended by voters, requiring independent audits, citizens oversight, all funds for Bakersfield?	YES
	NO

SECTION 1. That the proposed Bakersfield Public Safety/Vital City Services Measure be submitted to the voters, attached as **Exhibit A**.

SECTION 2. That the vote requirement for the measure to pass is a majority (50%+1) of the votes cast.

SECTION 3. That in all particulars not recited in this resolution, the election shall be held and conducted as provided by law for holding municipal elections.

SECTION 4. That notice of the time and place of holding the election is given



and the Bakersfield City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.

SECTION 5. That the City Council authorizes the following member(s) of its body

<u>Vice-Mayor Smith</u>	(Council Member <input checked="" type="radio"/> For <input type="radio"/> Against)
<u>Councilmember Weir</u>	(Council Member <input checked="" type="radio"/> For <input type="radio"/> Against)
_____	(Council Member For/Against)
_____	(Council Member For/Against)
_____	(Council Member For/Against)
_____	(Council Member For/Against)
_____	(Council Member For/Against)

to file written arguments for or against the measure not exceeding 300 words, accompanied by the printed names and signatures of the authors submitting it, in accordance with Article 4, Chapter 3, Division 9 of the Elections Code of the State of California, and to change the argument until and including the date fixed by the Bakersfield City Clerk after which no arguments for or against the measure may be submitted to the Bakersfield City Clerk.

That the City Council authorizes the following bonafide association of citizens or individual(s) to co-sign with the authorized City Councilmembers

<u>Greater Bksfld Chamber of Commerce</u>	(Citizen/Association Member <input checked="" type="radio"/> For <input type="radio"/> Against)
_____	(Citizen/Association Member For/Against)
_____	(Citizen/Association Member For/Against)
_____	(Citizen/Association Member For/Against)

The arguments for and against the measure shall be filed with the Bakersfield City Clerk, signed, with the printed names and signatures of the authors submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers who is the author of the argument. The arguments shall be accompanied by the *Form of Statement To Be Filed By Authors of Argument*. **The arguments are due to the Bakersfield City Clerk on July 5, 2018.**

SECTION 6. That the City Council directs the Bakersfield City Clerk to transmit a copy of the measure to the City Attorney. The City Attorney shall prepare an impartial analysis.

SECTION 7. That pursuant to Section 9285 of the Elections Code of the State of California, when the elections official has selected the arguments for and against the measure, the elections official shall send a copy of an argument in favor of the proposition to the authors of any argument against the measure and a copy of an argument against the measure to the authors of any argument in favor of the measure immediately upon receiving the arguments.

The rebuttal arguments shall be filed with the Bakersfield City Clerk, signed, with the printed names and signatures of the authors submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers, **not more than 10 days after** the final date for filing direct arguments. The rebuttal arguments shall be accompanied by the *Form of*

Statement To Be Filed By Authors of Argument. **The rebuttal arguments are due to the Bakersfield City Clerk on July 16, 2018.**

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I HEREBY CERTIFY that the foregoing Resolution was passed and adopted by the Council of the City of Bakersfield at a regular meeting thereof held on JUN 20 2018 by the following vote:

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

✓ ✓ ✓ ✓ ✓ ✓ ✓  
COUNCILMEMBER: RIVERA, GONZALES, ~~WEIR~~, SMITH, FREEMAN, SULLIVAN, PARLIER  
COUNCILMEMBER: WEIR  
COUNCILMEMBER: \_\_\_\_\_  
COUNCILMEMBER: \_\_\_\_\_

Julie Dimakis for  
**CHRISTOPHER GERRY**  
**ACTING CITY CLERK** and Ex Officio Clerk of the  
Council of the City of Bakersfield

APPROVED: JUN 20 2018

By Karen Goh  
**KAREN GOH**, Mayor  
City of Bakersfield

APPROVED AS TO FORM:  
**VIRGINIA GENNARO**  
City Attorney

By Virginia Gennaro  
**VIRGINIA GENNARO**  
City Attorney

VGK/vlg  
Attachment

CITY OF BAKERSFIELD  
ORIGINAL

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE OF THE PEOPLE OF THE CITY OF BAKERSFIELD  
IMPOSING A TRANSACTIONS AND USE TAX BY ADDING  
CHAPTER 3.38, "BAKERSFIELD PUBLIC SAFETY/VITAL CITY  
SERVICES MEASURE" TO THE BAKERSFIELD MUNICIPAL CODE  
TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION**

BE IT ORDAINED by the Council of the City of Bakersfield as follows:

**SECTION 1.**

Chapter 3.38 of the Bakersfield Municipal Code is hereby added to read as follows:

**3.38.005 TITLE.** This ordinance shall be known as the "Bakersfield Public Safety/Vital City Services Measure Transactions and Use Tax Ordinance." The City of Bakersfield (hereinafter shall be called "City)." This ordinance shall be applicable in the incorporated territory of City.

**3.38.010 OPERATIVE DATE.** "Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance, the date of such adoption being as set forth below.

**3.38.015 PURPOSE.** This ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which authorizes City to adopt this tax ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore that can be administered and collected by the California Department of Tax and Fee Administration in a manner that

CITY OF BAKERSFIELD  
ORIGINAL



adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

**3.38.020 CONTRACT WITH STATE.** Prior to the operative date, City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

**3.38.025 TRANSACTIONS TAX RATE.** For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of City at the rate of 1% of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

**3.38.030 PLACE OF SALE.** For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

**3.38.035 USE TAX RATE.** An excise tax is hereby imposed on the storage, use or other consumption in City of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said territory at the rate of 1% of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

**3.38.040 ADOPTION OF PROVISIONS OF STATE LAW.** Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

**3.38.045 LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES.** In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California;

2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this ordinance.

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

**3.38.050 PERMIT NOT REQUIRED.** If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this ordinance.

**3.38.055 EXEMPTIONS AND EXCLUSIONS.**

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside City which is shipped to a point outside City, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside City shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this City of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into City or participates within City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in City or through any representative, agent, canvasser, solicitor, subsidiary, or person in City under the authority of the retailer.



7. "A retailer engaged in business in City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in City.

D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

**3.38.060 AMENDMENTS.** All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

**3.38.065 ENJOINING COLLECTION FORBIDDEN.** No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or City, or against any officer of the State or City, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

**3.38.070 SEVERABILITY.** If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

**3.38.075 EFFECTIVE DATE.** This ordinance relates to the levying and collecting of City transactions and use taxes and shall be posted in accordance with the provisions of the Bakersfield Municipal Code and shall become effective ten (10) days from and after the date of its passage.

**3.38.080 TERMINATION DATE.** The authority to levy the tax imposed by this ordinance shall expire when ended by voters of City.

**3.38.085 CITIZENS OVERSIGHT COMMITTEE.** Prior to the Operative Date, City Council shall adopt a resolution establishing the composition of a Committee of no more than nine residents of City to act in an advisory capacity to review the

CITY OF BAKERSFIELD  
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expenditure of revenues generated by the tax imposed by this ordinance. The Committee shall advise City Council on goals and objectives associated with the revenues imposed by this ordinance. City Council also appoints City manager, or City Manager designee, as the committee coordinator of the Committee.

**3.38.090 ACCOUNTING, TRANSPARENCY AND AUDIT.**

- A. City shall ensure the tax revenues received and expenditures made in relation to the tax that is subject to this ordinance are accounted for distinctly from all other revenues and expenditures within City's accounting system.
- B. City shall ensure these revenues and expenditures are identified separately within City's annual budget document and made available through common public platforms, including, but not limited to City's web site and Open Budget.
- C. City shall produce an annual report to inform the residents of Bakersfield how the funds subject to this ordinance are being expended. The report shall provide a comprehensive review of the funds received, budgeted and expended in relation to the tax that is subject to this ordinance. The report shall be provided to the Citizens Oversight Committee for review and made available on City's web site and all other customary City communications platforms as determined feasible by City Manager.
- D. City shall ensure that annual independent audits are conducted to account for the tax revenues received and expenditures made in relation to the tax that is subject to this ordinance, and to ensure consistency with spending priorities.
- E. Such audits will be provided to the Citizens Oversight Committee for review made available on City's web site and all other customary City communications platforms as determined feasible by City Manager.

**I HEREBY CERTIFY** that the foregoing ordinance was passed and adopted, by the Council of the City of Bakersfield at a regular meeting thereof held on \_\_\_\_\_ by the following vote:

AYES: COUNCILMEMBER: RIVERA, GONZALES, WEIR, SMITH, FREEMAN, SULLIVAN, PARLIER

NOES: COUNCILMEMBER: \_\_\_\_\_

ABSTAIN: COUNCILMEMBER: \_\_\_\_\_

ABSENT: COUNCILMEMBER: \_\_\_\_\_

\_\_\_\_\_  
**CHRISTOPHER GERRY**

ACTING CITY CLERK and Ex Officio Clerk of  
Council of the City of Bakersfield

APPROVED:

By: \_\_\_\_\_

**KAREN GOH**

Mayor

APPROVED AS TO FORM:

**VIRGINIA GENNARO**

City Attorney

By: \_\_\_\_\_

**VIRGINIA GENNARO**

City Attorney

RI/vlg

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