

INITIATIVE MEASURE ESTABLISHING AN ANNUAL PARCEL TAX TO FUND YOUTH JOB AND OPPORTUNITY PROGRAMS

The purpose of this initiative measure is to enact the "Youth Jobs and Opportunity Act," which would establish a special tax to fund youth job and opportunity programs. The measure would provide funding for youth between the ages of 11 and 25 by establishing an annual \$29 tax on each parcel of real property within the City of Sacramento, starting in fiscal year 2011-12 and expiring automatically on December 31, 2020. The tax could not be increased or extended beyond 2020 without voter approval.

The parcel taxes collected would be placed into the Youth Investment Special Fund to be used exclusively for the purposes for which the tax is imposed. The measure identifies, and describes, three uses for the tax, and their funding allocations: (1) a minimum 40 percent must be used for "youth jobs and workforce readiness;" (2) a minimum 20 percent must be used for "improving academic achievement;" and (3) a minimum 20 percent must be used for "reconnecting at-risk youth with workforce." No more than 5 percent of the funding may be used for administration; no more than 5 percent may be used to evaluate program effectiveness. The tax funds may not replace existing city funds for youth programs and services.

The City Council shall have the final decision on fund expenditures, but must review the recommendations of the Sacramento Youth Jobs and Opportunity Citizens' Advisory Board, an advisory committee created by the measure. If the City Council does not follow those recommendations, it must provide a written explanation. It must hold at least one public hearing on its decision to not follow those recommendations, and must agendize a vote to reconsider its action to not follow the recommendations.

The Advisory Board would meet at least 4 times annually and would review the revenues, expenditures, and delivery of projects and programs; report to the Mayor, the City Council, and the public on the tax revenue expenditures; and monitor the implementation, quality, and performance of funded programs and activities. The City Council would appoint the Advisory Board's 11 members, who would serve staggered 3 year terms: 2 youth (1 from the Sacramento Youth Commission, and 1 former or current participant in a program for at-risk youth); 1 business representative; 1 labor representative; 1 education representative; 1 youth service provider representative; 1 rank and file law enforcement officer; 1 faith community representative; 1 at-large community member; 1 parent of children between the ages of 11 and 25; and 1 representing either the County of Sacramento Human Services or the County of Sacramento Workforce Investment Board.

The measure requires the City Auditor to annually audit expenditures. The City Council must hire an independent evaluator to annually review and evaluate program and service effectiveness, according to metrics developed by the Advisory Board.

Property otherwise exempt from ad valorem property taxes would be exempt, as would "very low income" owners of single family residences in which they reside.