



A California Public Benefits Corporation
Corporation was formed on September 19, 2019

Bond Oversight Done Right

16 Board Minutes Saturday, October 8, 2022

MINUTES BOARD OF DIRECTORS

Saturday, October 8, 2022, at 10:00 AM via Zoom

\$180.8 Billion Proposition 39 School Bonds approved by voters ¹

CABOC website: www.bondoversight.org

"The *California Association of Bond Oversight Committees* is dedicated to the proposition that taxpayers deserve information on proper school bond expenditures through facilitation of independent citizens' bond oversight committees in accordance with the passage of Proposition 39 (School Facilities. 55% Local Vote. Bonds, Taxes. Accountability Requirements.)

Our mission is to develop and deliver support for thorough oversight through training, newsletters, conferences, and workshops; and to represent our collective interests at the statewide level to benefit all Californians." ²

A Moment for "Operational Excellence"

WHY? To infuse the CABOC culture with a sense of mutual caring and responsibility for excellence in our operations.

To participate remotely using Zoom: Log into Zoom from your laptop, PC, desktop, or tablet and enter the meeting ID 814 8749 1207, passcode 293000. If you are calling in only, you will also need the meeting phone: 1.669.900.6833, after which you will be prompted for the meeting ID.

CABOC Advisors and other interested persons are invited to attend and speak at this meeting.

Date: Saturday, October 8, 2022, Time: 10:00 AM, Place: Zoom

Item 1: Call to Order – President Carolyn Castillo at 10:00 AM

¹ For the period 2001 through 2021. Proposition 39 was approved by the voters in November 2000.

² Articles of Incorporation Purpose Statement as amended at January 15, 2022 Annual Membership Meeting. This statement amended the original September 19, 2019, Articles of Incorporation.



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Item 2: Roll Call Directors – Secretary Anton Jungherr

Name	County	Present	Absent
Les Bronte	Los Angeles		X
Marc Carrel	Los Angeles	X	
Carolyn Castillo	Los Angeles	X	
Marcus Crawley	Alameda	X	
Chris Hanson	San Francisco	X	
Jason Hunter	Riverside	X	
Anton Jungherr	Contra Costa	X	
David Lyell	Riverside	X	
Mac Moore	Contra Costa	X	
Ourania Riddle	Solano	X	
Thomas Rubin	Alameda	X	
Laura Santos	Los Angeles	X	
Jack Weir	Contra Costa		X

Twenty-four current authorized positions, 13 filled, 11 vacant.

Item 3: Introduction of Advisors and Other Participants – Secretary Anton Jungherr

Special guests introduced themselves:

Jonathon Reynolds, candidate CABOC Board of Directors

Susan Lustig, Esq., candidate CABOC General Counsel

Other participants –Christine Cordaro, Laurence Lee, Berenice Onofre, Vinita Verma and Denise Sheehan, CABOC Administrative Manager



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ACTION

Item 4: Approve the Nomination of Jonathon Reynolds as a Director

Motion: Nominate Jonathon Reynolds as a Director candidate at January 14, 2023, Annual Membership Meeting. (7)³ Approved

Item 5: Approve Independent Contract Susan Lustig, Esq., as General Counsel

See the background information attached. (12)

Motion: Approve an independent contractor agreement with Susan Lustig, Esq. as General Counsel at \$1.00 per year per the attached agreement. (16) Approved

Item 5A: *Motion: That CABOC establishes a legal committee to support General Counsel. Approved*

Item 6: Approve Resolution in Support of the Legislative Proposal 2023

Motion: Approve the attached resolution supporting the Legislative Proposal 2023. (19) Approved

Item 7: Approve Amendment Articles of Incorporation Purpose Statement

The Strategic Plan Working Group has reviewed the current purpose statement in the Articles of Incorporation. They proposed that the purpose statement be amended to be consistent with the Strategic Plan outline.

An amendment to the Articles of Incorporation requires the approval of the Board of Directors, the CABOC Members on January 14, 2023, the Annual Membership Meeting, and the California Secretary of State.

Motion: That the Purpose Statement to the Articles of Incorporation, as attached, be approved. (21) Approved

³ Page reference to attached page.



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Item 8: Approve Awards 2022 Conference

The recipients of each award will be discussed at the Board meeting.

Motion: That the following awards be made at the October 15, 2022, Annual Conference

Approved

CBOC Member of the Year: an active member committed to ensuring the independence of the bond oversight committee.

Rex Ridgeway, San Francisco Unified School District

CBOC of the Year: a committee that advances bond oversight.

San Francisco Unified School District

District of the Year: an open, transparent district that provides support and documentation for its bond oversight committee to carry out its duties in an exemplary fashion.

Del Norte Unified School District

CABOC Media: a reporter who has written article(s) focused on school bond oversight.

Jill Tucker, Reporter, San Francisco Chronicle

CABOC Person of the Year: a person that has contributed to independent bond oversight.

Robert Berry, Executive Director, California Debt and Investment Advisory Commission

Item 9: Succession Plan

The University of Southern California, Sol Price School of Public Policy, prepared a report for CABOC, *Bond Oversight Done Right: A Sustainable Strategic Plan for the California Association of Bond Oversight Committees (CABOC)*, on August 13, 2021.

Their first recommendation was “create a succession plan.” The report reviewed five different approaches to succession planning. The report concluded, “Therefore, it could be difficult to find someone internally who is willing to take over the Executive Director role from Mr. Jungherr. Thus, making an outside succession a more plausible choice for the CABOC.” (23)



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Board President Castillo and Executive Director Jungherr had a Zoom call on September 28, 2022, with Haney Hong, President & Trustee of San Diego County Taxpayers Education Foundation (SDCTEF). (26) They discussed a possible strategic alliance of CABOC with SDCTEF.

*Motion: That Executive Director Anton Jungherr be authorized to discuss with Haney Hong, President & Trustee of San Diego County Taxpayers Education Foundation, the feasibility of a strategic alliance of the California Association of Bond Oversight Committees with San Diego County Taxpayers Education Foundation as part of our succession plan and report back to the Board of Directors. **Approved***

ACTION CONSENT

All items are to be voted on by one motion unless the item is removed for a separate vote.

Item 10: Approve Minutes, June 11, 2022

The draft minutes were previously distributed to the Board of Directors and are on the website.

Item 11: Approve Independent Contract Brian Dovan, Database Specialist

Part-time Database Specialist, effective September 9, 2022, at \$16 per hour. (29)

Item 12: Appoint Barbara Pisching, Solano County, as an Advisor. (30)

*Motion: Approve the three (3) consent items shown above. **Approved***

DISCUSSION

Item 13: Committee Reports – none

INFORMATION

Item 14: Corporate Officers (31)

Item 15: Committees and Staff (32)

Item 16: Strategic Plan Outline (one year) (34)



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Item 17: Los Angeles County School Trustees Association

Executive Director Anton Jungherr, on September 19, 2022, spoke by Zoom to 45 attendees about independent CBOCs. President Carolyn Castillo and Director Laura Santos also attended. See attached “Independent and Transparent CBOC Checklist.” (38)

Jason Hunter asked Anton about speaking to the Los Angeles County School Trustees Association and how it came about. In response to Jason Hunter's question Anton Jungherr said that Laura Santos had recommended that he be a speaker at Los Angeles County Trustees Association September 2022 meeting, where she is a member.

Item 18: Second Annual CABOC Virtual Statewide Conference, October 15, 2022

Item 19: Voters to Decide Fate of 87 School Bond Measures Totaling \$21.5 Billion (39)

Item 20: CABOC Third Birthday, September 19, 2022

ADJOURNMENT

Item 21: Annual Membership Meeting Saturday, January 14, 2023, at 10:00 AM

Item 22: Next quarterly Board meeting is on Saturday, January 14, 2023, at 11:00 AM

Item 23: Comments from Directors, Advisors, and Participants

Item 24: Adjournment by Executive Director Anton Jungherr at 11:14 AM

Attachments to the agenda packet are included in the official minutes posted on the website. Distribution copies of the minutes do not have the attachments, as they were included in the agenda packet for this meeting.

Date of Minutes: October 26, 2022

Denise Sheehan, Administrative Manager

Distribution: Board, and Advisors



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2023 SCHEDULED MEETINGS (Zoom)

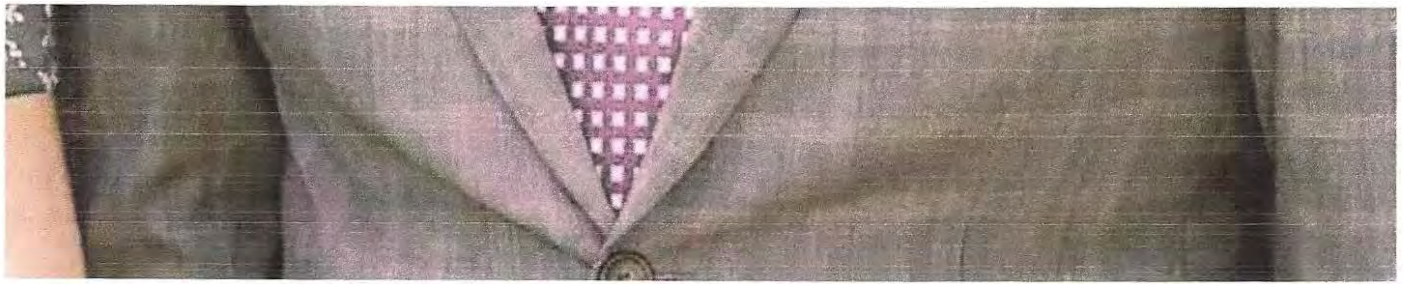
Saturday, January 14, 2023, at 10:00 AM, Annual Membership Meeting

Saturday, January 14, 2023, at 11:00 AM, Quarterly Board meeting

Saturday, April 8, 2023, at 10:00 AM, Quarterly Board meeting

Saturday, July 8, 2023, at 10:00 AM, Quarterly Board meeting

Saturday, October 14, 2023, at 10:00 AM, Quarterly Board meeting



Jonathon M. Reynolds, J.D. | Law Clerk

Jonathon was born and raised in Middle Tennessee where he obtained his undergraduate degrees from Volunteer State Community College (A.S.) and Austin Peay State University (B.S.). Jonathon participated in college debate during his undergraduate years, earning the award of semifinalist for a national tournament. He also designed and launched an unexpectedly successful forum for students to discuss current events. Jonathon was also presented with the Citizen Commendation Award from the City of Nashville, TN for acts of heroism when he intervened in an armed robbery resulting in the victims' safety and the culprits' apprehension.

After graduating from Austin Peay, Jonathon moved to Columbia, SC, and enrolled in the Children's Law Program at the University of South Carolina School of Law. During law school, Jonathon dedicated himself to family issues. He served as chairman of the Children's Advocacy Law Society; he clerked for the Children's Law Center; and he worked under Professor Derek W. Black, a preeminent scholar of children's issues, as his research assistant. Additionally, Jonathon excelled in his family law courses - even earning the CALI Award for Excellence, an award given to the top-performing student of a class, for his performance in Family Law and Immigration Skills Workshop.

After graduating from law school (J.D., May 2018, *cum laude*), Jonathon relocated to the Central Coast of California to begin his career in family law. After moving to California, but prior to joining Lustig Law, Jonathon gained years of valuable experience in family law at another law firm in the area. Concurrently with his work at that law firm, he also worked as a consultant for the Academic Mastery Program at Pepperdine University School of Law from May of 2019 through the summer of 2020. In that role, Jonathon provided instruction to recent law school graduates studying for the bar exam, and generally provided academic support to the supervising Dean as needed. After the stars aligned, Jonathon joined Lustig Law. He is now an integral component of our team and dedicates his time and efforts to obtaining the best outcomes possible for our clients.

When he's not serving our clients, you can find Jonathon outdoors with his Pomeranian, Kiba, or serving his community! In June of 2021, Jonathon was appointed to the position of Committeeman for the City of Grover Beach Citizen's Oversight Committee. He was later elected as Chairman of the committee and continues to serve in that role.

Subject: **Re: California Association of Bond Oversight Committees Advisor**

Date: 7/26/2022 12:14:07 PM Pacific Standard Time

From: ajungherr@aol.com

To: jonathon@lustig.law

Cc: staff@lustig.law, denise.caboc@gmail.com, susan@lustig.law, ajungherr@aol.com

*List 2 CABOC
members 7.29.22*

Add CC Newsletter 7.29.22

Excellent!

Anton Jungherr

California Association of Bond Oversight Committees

Co-Founder/Executive Director

ajungherr@aol.com

510.697.7212 cell

www.bondoversight.org

In a message dated 7/26/2022 9:44:46 AM Pacific Standard Time, jonathon@lustig.law writes:

I'm interested in joining the CABOC Board of Directors because I am working to carve out a niche of demonstrated proficiency in investigations and government oversight. My skill set emphasizes financial analytics. Additionally, the CABOC's mission is directly tied to school funding, and the realm of academia is at the forefront of my interests. I'm technologically savvy, disciplined, and motivated. I bring an array of unique skills and competencies to the table.

Susan Lustig, the attorney at Lustig Law, provides competent, consistent counsel and is well suited to serve as CABOC's general counsel. We work in tandem on nearly everything we do and share a dynamic that contributes value added to any project we may be involved with.

From: Anton Jungherr <ajungherr@aol.com>

Sent: Sunday, July 24, 2022 7:37 PM

To: Jonathon Reynolds <jonathon@lustig.law>

Cc: Staff <staff@lustig.law>; denise.caboc@gmail.com; ajungherr@aol.com

Subject: Re: California Association of Bond Oversight Committees Advisor

Great discussion this evening.

I need you on our Board of Directors.

As discussed can you send me an email:

Jonathon Reynolds, J.D.

Grover Beach, CA 93433

Jonathon@lustig.law; (615) 638-6770

EDUCATION

University of South Carolina School of Law

Juris Doctor – *Cum Laude*

Columbia, SC

May 2018

- Dean's List: Fall 2016, Spring 2017, Fall 2017, Spring 2018

Austin Peay State University

Bachelor of Science in Political Science

Clarksville, TN

May 2015

- American Collegiate Moot Court Association

Volunteer State Community College

Associate of Science

Gallatin, TN

December 2013

- Designed and launched a political forum with approximately 50 participants

EXPERIENCE

Lustig Law

Law Clerk & Practice Manager

San Luis Obispo, CA

June 2021 – Current

- Assisted in the design and creation of the firm; responsible for day-to-day business operations; responsible for marketing and advertising; responsible for business development; responsible for case management

Pepperdine University School of Law

Academic Mastery Program Consultant

Malibu, CA

May 2019 – July 2021

- Developing individualized curricula for recent graduates based upon their strengths and weaknesses
- Reviewing and scoring bar exam practice essays and performance tests

Law Office of Tammi L. Faulks, Esq.

Post-Bar Law Clerk

Santa Maria, CA

March 2019 – June 2021

- Conducting discovery; analyzing financial statements; preparing Points and Authorities; interviewing clients; managing cases; and generally ensuring effective representation of family law clients

University of South Carolina School of Law

Research Assistant to Professor Derek W. Black

Columbia, SC

February 2017 – January 2018

- Assisted in the creation and completion of the Professor's education law casebook and teacher's manual

Rochelle, McCulloch, & Aulds

Summer Associate

Lebanon, TN

Summer 2016; Summer 2017

- Drafted complex memoranda of law in cases involving disputes between insurance providers, condemnation proceedings, and strict liability actions arising out of blasting operations during a highway expansion project

Children's Law Center

Law Clerk

Columbia, SC

December 2016 – May 2017

- Attended legislative committee hearings and analyzed their development to assist staff attorneys

POLITICAL APPOINTMENTS AND ELECTED POSITIONS

Citizens Oversight Committee on City Tax Revenue Measures – Grover Beach, CA

- Appointed by the City Council and Mayor to a four-year term in June of 2021
- Elected Chairman of the Committee by Unanimous Vote of the Committee in October of 2021

INTERESTS & AWARDS

California Bar Exam, July 2018 - Passed

Citizen Commendation Award, March 2013 - City of Nashville, TN

International Public Debate Association, March 2014 - Semifinalist

JONATHAN REYNOLDS



Susan Lustig, JD
Lustig Law
1428 Phillips Lane, Suite 202
San Luis Obispo, California 93401
Office (805) 738-6673, Fax (805) 738-5338
susan@lustig.law, Mobile +1 (805) 264-4277

Summary of Qualifications

- Licensed California attorney since 1996
- Fully bilingual and bicultural, English and Spanish
- Organized, meticulous, self-contained professional

Professional Experience

Lustig Law

Attorney, family law

San Luis Obispo, California

June 2021 to present

Attorney General Alliance

Administrative Director

San Luis Obispo County, California

June 2009 to June 2021

- Developed, promoted, administered, and coordinating multiple Spanish-language trial advocacy training programs in state Attorneys General's Offices throughout Mexico, managing team of 4 coworkers in both countries, funded by US Department of State.
- Since 2016, expanded training program to 9 countries in the Africa Alliance Partnership, directing a team of 25+ implementing partners throughout the continent in the program planning, design, organization, implementation, coordination, and results monitoring.

Palisades Support Service

President, medical group administrator for multiple practices

Santa Maria, California

December 1997 to May 2009

Law Firm of Chern and Brenneman

Attorney, family law

Santa Maria, California

February 1997 to December 1997

County of Santa Barbara

District Attorney Family Support Officer

Lompoc, California

October 1994 to February 1997

County of San Luis Obispo/County of Santa Barbara

Department of Social Services Eligibility Worker

San Luis Obispo/Lompoc, California

January 1992 to October 1994

Teaching Experience

doinGlobal, University of Salamanca extension

Trial Advocacy Instructor

Online courses in Latin America and Europe

July 2020 to present

- Through continuing education outreach program, led online courses for the University of Salamanca, Europe's oldest law school

Attorney General Alliance

Trial Advocacy Instructor

United States and Mexico

June 2009 to June 2021

- Developed and designed curriculum to foster student learning, stimulate class discussion, and ensure participant engagement, with innovative teaching methods based on a deep understanding of adult learning behavior.

University of California, Irvine, School of Humanities, Department of Spanish and Portuguese Spanish
Graduate Teaching Assistant September 1989 – March 1990

- Taught Spanish language and grammar to undergraduate students, in graduate program in Spanish literature
- Chancellor's Fellow

Volunteer Experience

GenSpan Foundation

Secretary, founding Board member

Santa Maria, California

2000 - 2018

Hispanic Medical Legal Association

Secretary, volunteer mentor

Santa Maria, California

1997 – 2000

Education

- LLM in Trial Litigation, (in Spanish), California Western School of Law (San Diego, CA), 2019
- Diploma of Specialization in Criminal Law in the 34th Courses of Specialization in Law at the University of Salamanca (Spain), 2014
- Admitted to the California State Bar, December 1996
- Juris Doctorate, Santa Barbara College of Law (CA), May 1996
- Bachelor of Arts in Spanish, University of California Irvine (CA), Sept 1989

Language Proficiency

- English: Native proficiency
- Spanish: Fluent, reading, writing and speaking

Awards

California Western University School of Law, 2018-2019

Magna cum laude

Professors' Award

Santa Barbara College of Law, 1993-1996

Valedictorian, Class of 1996

Santa Barbara College of Law Book Scholarship, 1994-95

West Publishing Company Book Award, 1994-95

(Highest Cumulative GPA, End of Third Year)

Santa Barbara College of Law Book Scholarship, 1993-94

West Publishing Company Book Award, 1993-94

(Highest Cumulative GPA, End of Second Year)

American Jurisprudence Award, Criminal Procedure, 1996

Corpus Juris Secundum Award, Real Property, 1993-4

American Jurisprudence Award, Real Property, 1993-4

Highest Grade in Class, Community Property, 1993

University of California, Irvine, 1987 - 1990

Magna cum laude

Phi beta kappa

Dean's Honor List, 1987, 1988, 1989

Sigma Delta Pi, National Collegiate Hispanic Honor Society, 1989

Chancellor's Fellow, 1989-1990



Strengthening Rule of Law in the Americas

Susan Lustig, JD
Administrative Director, Conference of Western Attorneys General

Susan Lustig manages the Conference of Western Attorneys General (CWAG) Alliance Partnership, which builds relationships between U.S. and Mexican Attorneys General's Office, and provides training programs in support of criminal justice system reforms and Rule of Law efforts in Mexico. With grant funding from the U.S. government, the CWAG Alliance Partnership offers training directed to prosecutors, investigators and forensic technicians. The program has shared oral advocacy skills with more than 26,000 members of Mexico's legal community.

Ms. Lustig has served as the Administrative Director of CWAG's Alliance Partnership since June of 2009. She oversees the development, planning and implementation of training programs for Mexican criminal justice professionals, including prosecutors, investigators and forensic scientists, in support of Mexican criminal justice system reforms. She is one of the few American instructors certified by the Mexican government agency in charge of implementing the constitutional reforms to the oral, accusatorial criminal justice system in Mexico, and has led more than 50 courses in oral advocacy skills for Mexican prosecutors. She received a Diploma of Specialization in Criminal Law at the XXXIV Courses in Legal Specialization from the University of Salamanca [Spain] in 2014.

After specializing in Latin American Literature at the University of California at Irvine (B.A., Sept. 1989, *Magna cum laude*), and attending law school (J.D., May 1996, Santa Barbara [California] College of Law, *Valedictorian*), Ms. Lustig was admitted to the California State Bar in 1996. She joined the Alliance Partnership after 13 years in the legal and business management fields, with experience in the oral accusatorial criminal justice system in the U.S.

She is fluent in English and Spanish.

Email: slustig@cwagweb.org

Cell: +1.805.264.4277

Web: www.cwagweb.org/ap



SUSAN LUSTIG

INDEPENDENT CONTRACTOR AGREEMENT

THIS INDEPENDENT CONTRACTOR AGREEMENT (hereinafter the "Agreement") is made on this 8th day of October 2022 by and between the California Association of Bond Oversight Committees with its principal place of business located at 121 Ash Court, Hercules, CA 94547 ("CABOC"), and Susan Lustig, Esq. with her principal place of business at 1428 Phillips Lane, Suite 202, San Luis Obispo, CA 93401 ("Contractor") (sometimes collectively referred to hereinafter as the "Parties").

RECITALS

WHEREAS CABOC needs assistance in legal advice.

WHEREAS Contractor represents that she is qualified to render legal advice in the State of California. Contractor further represents that her area of focus in her private practice is California Family Law. Notwithstanding that area of focus, Contractor will render legal advice on other subjects to the extent Contractor determines such advice may be rendered competently. Contractor represents that she will notify CABOC should there be a legal question presented by CABOC to Contractor that Contractor determines is beyond her competency to opine on.

WHEREAS CABOC desires to contract with Contractor in the capacity of General Counsel to perform various services as mutually agreed.

WHEREAS Contractor desires to enter into this Agreement to perform such services in the capacity of General Counsel on the terms and conditions and for the compensation set forth herein.

NOW, THEREFORE, in consideration of the mutual promises, covenants, warranties, and other good and valuable considerations as set forth herein, CABOC and Contractor agree as follows:

TERMS

1. TERM

This Agreement shall become effective on October 8, 2022 (the "Effective Date") and shall continue until either party has terminated.

2. INDEPENDENT CONTRACTOR RELATIONSHIP

The relationship of the Parties is that of independent contractors.

**Independent Contractor Agreement
California League of Bond Oversight Committees and Anton Jungherr,
October 8, 2022**

3. SERVICES TO BE PROVIDED – AS AGREED BY THE PARTIES.
CONTRACTOR EXPRESSLY REPRESENTS HEREIN THAT, BY SIGNING THIS AGREEMENT, SHE HAS NOT AGREED TO PERFORM ANY LEGAL SERVICES THAT REQUIRE CONTRACTOR TO SERVE AS ATTORNEY-OF-RECORD, OR ASSOCIATED COUNSEL, IN ANY LITIGATION CABOC MAY BE A PARTY TO. LITIGATION IS EXPRESSLY EXCLUDED FROM THE ATTORNEY SERVICES CONTRACTOR HAS AGREED TO RENDER. THIS INCLUDES ADMINISTRATIVE ADJUDICATION. CONTRACTOR FURTHER REPRESENTS HEREIN THAT, BY SIGNING THIS AGREEMENT, SHE HAS NOT AGREED TO APPEAR BEFORE ANY LEGISLATIVE BODY ON BEHALF OF CABOC.

4. COMPETENT WORK

All work will be done competently by applicable standards of the profession. Contractor will notify CABOC should there be a legal question presented by CABOC to Contractor that Contractor determines is beyond her competency.

5. COMPENSATION

The contractor shall be entitled to compensation for performing these services at a rate of \$1.00 per year for attorney services rendered. However, any and all hard costs incurred by Contractor in the rendering of any services shall be reimbursed by CABOC. The costs this provision contemplates includes, but is not limited to, costs incurred in the procurement of court records, legislative records, other public records; costs pertaining to the use of Contractor's office supplies such as stationary for the dispatch of written correspondence, postage, and copies; and costs incurred pertaining to travel necessitated by the rendering of services on behalf of CABOC. Contractor will invoice CABOC within thirty (30) days of the incurrence of any such costs.

6. TERMINATION

This Agreement may be terminated before the completion of the services by either party giving thirty (30) days' written notice of its desire to terminate this Agreement

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**Independent Contractor Agreement
California League of Bond Oversight Committees and Anton Jungherr,
October 8, 2022**

7. NOTICES

CABOC

Anton Jungherr
121 Ash Court
Hercules, CA 94547
510.697.7212

CONTRACTOR

Susan Lustig, Esq.
1428 Phillips Lane, Suite 202
San Luis Obispo, CA 93401
806.264.4277

IN WITNESS WHEREOF, CABOC and Contractor have caused this Agreement to be executed as of the day and year first above written.

Susan Lustig, Esq.

**California Association of Bond Oversight
Committees**

Signature

Susan Lustig, Esq.

Date

Signature

Anton Jungherr, Co-Founder/Executive Director

Date

**Resolution of Support for the
California Association of Bond Oversight Committees
Legislative Action Plan to
Increase the Effectiveness of
Prop. 39 (2000) School Construction
Bond Oversight Committees**

WHEREAS, the legislative action to place Proposition 39 – “School Facilities. 55% Local Vote. Bonds, Taxes. Accountability Requirements,” on the ballot and enacted by the California electorate in 2000, established Citizens’ Bond Oversight Committees as a requirement for school construction bonds passed by 55% majorities; and

WHEREAS, California Education Code §15278 implementing Proposition 39 states, “The purpose of the citizens’ oversight committee shall be to inform the public concerning the expenditure of bond revenues. The citizens’ oversight committee shall actively review and report on the proper expenditure of taxpayers’ money for school construction. The Citizens’ oversight committee shall advise the public as to whether a school district or community college district complies with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution;” and

WHEREAS, despite these very clear electoral and legislative mandates, there are K-12 and community college districts in the State of California that have not acted to comply with them fully and adequately; and

WHEREAS, some K-12 and community college districts’ school construction bond programs in the State of California have produced fraud, waste, and/or abuse that could have been detected earlier, limited in scope and cost, and/or prevented if the legally mandated effective oversight had existed; and

WHEREAS, the California Association of Bond Oversight Committees (“CABOC”) has worked long and hard with other K-12 and community college stakeholders to develop a Legislative Action Plan to implement effective improvements to strengthen the role of Citizens’ Bond Oversight Committees for California K-12 and community college districts; and

WHEREAS, the California Association of Bond Oversight Committees finds that there is a vital need for changes and improvements in California State statute to ensure and communicate to voters, taxpayers, residents, parents, and particularly students that K-12 and community college districts that school construction bond programs and projects are planned, designed, constructed, and completed to properly address the facilities needs of their students on-

Resolution of Support, California Association of Bond Oversight Committees Legislative Action Plan

time; within budget; in compliance with all applicable statutory, regulatory, and contractual requirements; and to work to allow our students to strive for all that they can achieve.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The California Association of Bond Oversight Committees recommends that the California State Legislature enact legislation to implement the California Association of Bond Oversight Committees Legislative Action Plan.
2. That this Resolution be transmitted to the Governor and State Legislators with a strong recommendation for passage of these proposals.
3. That this Resolution be placed in a position of prominence on the California Association of Bond Oversight Committees website and provided to other public interest organizations and individuals to encourage them to advocate for the passage of the bill.

APPROVED on October 8, 2022, by the following vote:

AYES:

ABSTENTIONS:

NAYS:

ABSENCES:

Anton Jungherr, Secretary

California Association of Bond Oversight Committees

Articles of Incorporation

Proposed Amendment Article 4b Purpose Statement

Current (Filed Secretary of State, the State of California on January 31, 2022)

The CABOC is dedicated to the proposition that taxpayers deserve information on proper school bond expenditures through facilitation of independent CBOC's in accordance with the passage of Proposition 39 (School facilities, 55% local vote, bonds, taxes, Acc Req) . Our mission is to develop and deliver support for thorough oversight through training, newsletters, conferences and workshops and to represent our collective interests at the statewide level to benefit all Californians.

Proposed (Approved SPWG August 19, 2022)

CABOC is the trusted and independent source of information, education, training, and assistance on school bond oversight to CBOC members and California taxpayers. Proposition 39 (2000) lowered the threshold for local voter approval of school bond measures to 55%. It was accompanied by the mandate to establish independent CBOCs to oversee school bond expenditures and report findings to governing boards, taxpayers, and the general public.

Our mission is to develop the tools: training materials, newsletters, workshops, and conferences to enable CBOC members to engage in rigorous independent oversight and fulfill their obligations to ensure and report that bond money has been spent adequately for the benefit of students, families, their communities and all Californians and to represent our collective interests at the statewide level.

Note: This proposed amendment to Article 4b Purpose Statement of the Articles of Incorporation would require the approval of the Board of Directors on October 8, 2022, and the CABOC Members on January 14, 2023, Annual Membership meeting.

Anton Jungherr, Executive Director
August 19, 2022

Certificate of Amendment of Articles of Incorporation

FILED
Secretary of State State of California
A0880739
Filing Number
01/31/2022
Filing Date

The undersigned certify that:

1. They are the **president** and the **secretary**, respectively, of California Association of Bond Oversight Committees, a California corporation, with California Entity Number 4319346.
2. Article 4b Purpose Statement of the Articles of Incorporation of this corporation is amended to read as follows:

"The *California Association of Bond Oversight Committees* is dedicated to the proposition that taxpayers deserve information on proper school bond expenditures through facilitation of independent citizens' bond oversight committees in accordance with the passage of Proposition 39 (School Facilities, 55% Local Vote, Bonds, Taxes, Accountability Requirements.) Our mission is to develop and deliver support for thorough oversight through training, newsletters, conferences and workshops; and to represent our collective interests at the statewide level to benefit all Californians."

3. The foregoing amendment of Articles of Incorporation has been duly approved by the board of directors.
4. The foregoing amendment of Articles of Incorporation has been duly approved by the required vote of the members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

Date: January 31, 2022

Carolyn Castillo
Carolyn Castillo, President

Anton Jungherr
Anton Jungherr, Secretary

**Bond Oversight Done Right: A Sustainable Strategic Plan for the California
Association of Bond Oversight Committees (CABOC)**

Report Prepared by Team 1:

Melissa Arellano, Brendon Moeller, Cassandra Perez & Janae Perkins



University of Southern California
Sol Price School of Public Policy
PPD 546 – The Professional Practice of Public Administration
Professor John Calanni
August 13, 2021

Question #7: Please share any concerns or comments you would like to address that were not previously asked about in the online survey.

No substantives or themes were noted in the received responses for this question.

L. RECOMMENDATIONS

After defining the problem statement, developing five research questions, and performing nine different methodologies, the team has provided the following five recommendations for the CABOC to implement: create a succession plan, allocate funding to hire a financial consultant, rework the organizational structure, create training videos, and develop performance measurements.



Figure 11. Recommendations

1. Create a succession plan

While there is a wealth of research around succession planning in the for-profit sector, research for succession planning in the nonprofit sector is growing and based on what is present in the for-profit sector (McKee & Froelich, 2016). Chief executives, such as Mr. Jungherr, play a pivotal role in the success of nonprofit organizations. These individuals “manage a complex set of internal objectives and external expectations, balancing both social and financial returns and constraints across multiple constituencies” (McKee & Froelich, 2016, p.587). Therefore, they do not have the time or resources to create a succession plan, and since they are doing most of the work, it would be assumed that they would tackle this task as well. However, the board should be primarily involved in helping develop the succession plan (Gothard & Austin, 2013).

Gothard and Austin (2013) address the limited applicant pool, risks, challenges, and organizational change that comes with developing a succession plan in the nonprofit sector. The authors also address how this process includes that the board needs to have sensitive conversations with the current executive director (Gothard & Austin, 2013). The topic needs to be strategically formulated so that the executive director remains on board so that they can effectively train and prepare the next executive director. Gothard and Austin (2013) offer five different approaches to succession planning:

- *Relay succession* involves “identifying a member of senior management in an organization as heir apparent well in advance of the actual transition, providing a period of overlap for the ongoing executive to transfer knowledge and power to the successor” (Vancil, 1987).

CITIZENS' BOND OVERSIGHT DONE RIGHT

- *Non-relay inside succession* occurs when “the successor is promoted from inside the organization, but through a competitive process involving several key internal candidates” (Friedman & Olk, 1995, p. 152).
- *Outside succession* is when “the successor is hired from outside the organization” (Zhang & Rajagopalan, 2006, p. 97).
- *Coup d'état* occurs when “stakeholders other than the incumbent organize to make swift succession decisions (Friedman & Olk, 1995, p. 154).
- *Bringing back a director from a previous era* “is known throughout the for-profit literature as a boomerang” (Dalton & Dalton, 2007b, p. 8).

The USC Capstone team recommends utilizing a relay succession or an outside succession. These two methods provide the CABOC with less stress and drama than the others. Using a relay succession the organization is guided by several criteria, they “consider the availability of internal candidates for the CEO position and evaluate the competencies of potential alternative candidates in terms of their fit with key organizational contingencies” (Zhang & Rajagopalan, 2006, p. 98). Whereas an outside succession is usually used as a tactic when an organization is performing poorly, and there is “the hope that an outsider may bring changes that the firm needs” (Zhang & Rajagopalan, 2006, p. 98). While the CABOC is not performing poorly, it must be noted that the team’s interviews revealed that 50% of the interviewees expressed burnout, and 58% of interviewees expressed the organization needs help. Therefore, it could be difficult to find someone internally who is willing to take over the Executive Director role from Mr. Jungherr. Thus making an outside succession a more plausible choice for the CABOC.

2. *Allocate funding to hire a financial consultant*

The USC Capstone team’s second recommendation will create a solution to help the CABOC remain operating and ensure long-term stability. It is crucial that the CABOC create a line item on their budget to hire a financial consultant. Without this resource, the CABOC will not survive in the long run. The CABOC needs a professional consultant who is well versed in finding and sustaining funding for member-based nonprofit organizations. This individual (or team) should have a working knowledge of what CBOCs are and how they operate. Vaughn (1997) states that nonprofits should hire consultants to “modify or even create an accounting or financial management system, the organization will probably pay less than if it hired a full-time accountant or department manager” (p. 52). Additionally, Vaughn (1997) advises that organizations should choose a consultant that specializes in their area and give the consultant a detailed outline of the organization’s needs. Finding the right consultant at the right price should be approached carefully to achieve optimal results and achieve the organization’s goals.

Furthermore the consultant should obtain the skill of fostering relationships with the CABOC’s pool of stakeholders. The CABOC serves a particular purpose and therefore appeals to specific individuals; the consultant should have the ability to help the CABOC identify who their audience is and how to engage them to donate to the organization’s mission. Additionally, the consultant needs to have a solid relationship and understanding of foundations that provide funding to organizations that offer similar services to the



San Diego Taxpayers Educational Foundation

NON-PARTISAN EDUCATIONAL PROGRAMING

The San Diego Taxpayers Educational Foundation (SDTEF) is a 501(c)(3) non-profit founded in 1988 with the purpose of conducting studies and researching activities for the support and benefit of the San Diego County Taxpayers Association.

The mission of the SDTEF is to conduct fiscal and economic research and analysis of governmental revenue and expenditure policies in San Diego County.

SDTEF partners with local universities to educate local leaders, public officials, and community members interested in learning about complex public policy issue areas. Key services provided include Educational course work and nonpartisan studies. Educational



Join the Foundation

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- **Sharon Cooney**, CEO, San Diego Metropolitan Transit System
- **Paul Gothold**, Superintendent of Schools, San Diego County Office of Education
- **(vacant)** President & CEO, San Diego Housing Commission
- **Haney Hong**, President & CEO, San Diego County Taxpayers Association
- **Hasan Ikhata**, Executive Director, San Diego Association of Governments
- **Barry Jantz**, Former Chair, San Diego County Taxpayers Association
- **Sandy Kerl**, General Manager of the SD County Water Authority
- **Ashley Martinez**, San Diego Regional Airport Authority
- **Charlie Ng**, CFO, MiraCosta College



- **Greg Stein**, Former Chair, San Diego County Taxpayers Association
- **Joe Stuyvesant**, President & CEO, Port of San Diego
- **Matt Tucker**, Executive Director, North County Transit System
- **Tom Turner**, Former Chair of the SD County Taxpayers Association
- **Christian Wallis**, CEO, Grossmont Healthcare District
- **Dr. Bob Brower**, President of Point Loma Nazarene University
- **John Nienstedt**, President, Competitive Edge
- **(Vacant)** Metropolitan Water District

SDTEF Site (Under Construction)

The San Diego County Taxpayers Association is a non-profit, non-partisan organization, dedicated to promoting accountable, cost-effective and efficient

Sign up to receive news and updates.



California Association of Bond Oversight Committees

A California Public Benefits Corporation # 4319346 was formed on September 19, 2019
Bond Oversight Done Right

Anton Jungherr, Co-Founder/Executive Director
121 Ash Court, Hercules, CA 94547
ajungherr@aol.com, 510.697.7212 cell, www.bondoversight.org

9/11/2022

Employment Agreement Brian Dovan

California Association of Bond Oversight Committees (CABOC) offers Brian Dovan employment as a Database Specialist at \$16 per hour, effective September 9, 2022. It shall continue in effect until terminated by Brian Dovan or CABOC on the following terms and conditions:

Brian Dovan is an independent contractor and is responsible for any taxes owed arising out of his relationship with CABOC. CABOC shall not withhold any taxes from payments made to

~~Lyann Do~~ **Brian Dovan**

Brian Dovan or CABOC may terminate this agreement at any time by giving written notice.

Brian Dovan shall submit weekly invoices to CABOC for work performed.

CABOC will pay Brian Dovan weekly via electronic transfer directly into his bank account using the Zelle application.

All files, records, documents, and similar items relating to the business of CABOC, whether prepared by Brian Dovan or otherwise coming into his possession, shall remain the exclusive property of CABOC.

Approved: Brian Dovan, 1003 Maybeck Lane, Hercules, CA 94547,

briandovan4@gmail.com, 510.949.7189 Brian Dovan

Date signed: 9/11/22

Approved: Thu Tran, Parent

Date Signed: 9/11/22

Approve: Anton Jungherr, Executive Director, CABOC

Date Signed: 9.12.22

Barbara Pisching

Barbara Pisching has been actively serving on the Fairfield-Suisun Unified School District Measure J bond oversight committee since the bond passed in 2016. She is the taxpayer organization representative on the committee from the Central Solano Citizens Taxpayer Group. She wrote the CBOC's first annual report, and now edits the report annually. Barbara routinely writes an editorial in the local newspaper about the status of the school bond projects and finances, identifying any questionable project spending practices.

Barbara had a multi-phase career in systems analysis and taught classes on the subject of systems analysis and design at UC Berkeley Extension. She compiled a course materials workbook for her classes for use in determining solutions to real business needs. She has an MBA in International Management from Golden Gate University, and a California Community Colleges Instructor Credential in the subject matters areas of business and industrial management.

In March 2019, Barbara was appointed to, and still serves as Vice-Chair on the Suisun City General Transaction and Use Tax Oversight Committee, which oversees the usage of a special sales tax with restricted purposes. She attends City Council meetings, representing the Committee as well as the public interest.

Barbara has a background in residential construction, with an associate degree in Construction Management. She founded a remodeling project management consulting service that advised homeowners in construction methods, materials purchasing, and universal design concepts.

For two years, Barbara volunteered as an adult literacy tutor for the Solano County Library Literacy Program.



Corporation formed September 19, 2019
Corporation Number 4319346
Internal Revenue Service Approved Exempt Federal Income Tax
Donations tax deductible to the fullest extent allowed by law.

Bond Oversight Done Right

CORPORATE OFFICERS (8) AS OF FEBRUARY 12, 2022

(February 1, 2022, to January 31, 2024) Officer terms are 2 years.

Chairperson – Jack Weir (First elected September 12, 2020, reelected on February 12, 2022)

¹

President – Carolyn Castillo * (First elected December 11, 2021, reelected February 12, 2022)

Vice President – vacant

Assistant Vice President – vacant

Secretary – Anton Jungherr (First elected November 12, 2019, reelected February 12, 2022)

Assistant Secretary – Mac Moore (First elected June 12, 2021, reelected February 12, 2022)

Treasurer – Anton Jungherr * (First elected November 12, 2019, reelected February 12, 2022)

Assistant Treasurer – Jason Hunter (Elected February 12, 2022)

*Three authorized to sign checks (Carolyn Castillo, Anton Jungherr, and Denise Sheehan, Administrative Manager), one signature is required.²

¹ Jack Weir was elected President on November 12, 2019, and subsequently elected Chairperson of September 12, 2020.

² Approved Board February 12, 2022.



Corporation formed September 19, 2019

Bond Oversight Done Right.

Committees and Staff as of October 1, 2022

BOARD OF DIRECTORS (14)

Les Bronte, Carolyn Castillo, Marc Carrel, Marcus Crawley, Chris Hanson, Jason Hunter, Anton Jungherr, David Lyell, Mac Moore, Jonathon Reynolds, ¹Ourania Riddle, Tom Rubin, Laura Santos, Jack Weir

EXECUTIVE COMMITTEE (5) ²

Jack Weir (Chairperson), Carolyn Castillo (President), Anton Jungherr (Secretary, Treasurer), Jason Hunter (Assistant Treasurer), and Mac Moore (Assistant Secretary)

ADVISORS (16)

Judy Box, Lori Chinn, Christine Cordaro, Andrea Dawson, Sallie DeWitt, Alison Henry, Vanessa Hill, Lorraine Humes, Linda Lozito, Keith Mueller, Tom Panas, Barbara Pisching³, Rex Ridgeway, Nancy Rieser, Amadeo Rodriguez, Ben Steinberg

Name ⁴	Members
Audit	Tom Rubin*
2 nd Annual Conference October 15, 2022	Anton Jungherr*, Denise Sheehan, Linda Lozito
Executive Director (staff committee)	Denise Sheehan, Linda Lozito, Lyann Do, Lorraine Humes, Anton Jungherr*, Issac Lau
Finance	Anton Jungherr*, Tom Rubin, Carolyn Castillo, Bryan Scott, Marc Carrel
Legislation	Les Bronte, Marc Carrel *, Christine Cordaro, Andrea Dawson, Sallie DeWitt, Jason Hunter, Anton Jungherr, Barbara Pisching, Ourania Riddle, Tom Rubin, Laura Santos, Drexel Smith, Vinita Verma, Jim Vitale, Jack Weir

¹ Nominated at October 8, 2022 Board meeting subject to election at January 14, 2023 Annual Membership Meeting.

² All corporate officers are members of the Executive Committee (Chairperson, President, Vice President (vacant), Assistant Vice President (vacant), Secretary, Assistant Secretary, Treasurer, and Assistant Treasurer).

³ Subject to approval at October 8, 2022 Board meeting.

⁴ Standing Committees are defined in Board Policy 1, Board Standing and Ad Hoc Committees. Ad Hoc committees are established by the President with ratification by the Board, per bylaws Section 2 (b). Executive Director established his staff committee and Strategic Plan Work Group.



Corporation formed September 19, 2019

Bond Oversight Done Right.

Name ⁴	Members
Members Database	Lorraine Humes, Anton Jungherr*, Denise Sheehan, Lyann Do, Linda Lozito, Brian Dovan
Newsletter (The CABOC Digest)	Carolyn Castillo*, Jason Hunter, Anton Jungherr, Linda Lozito, Mac Moore, Ourania Riddle, Laura Santos, Denise Sheehan, and Jack Weir
Nominations-Elections	Anton Jungherr*, Keith Mueller, Lorraine Humes
Public Relations	Anton Jungherr, Ourania Riddle, Laura Santos *
Strategic Plan Working Group (staff committee)	Carolyn Castillo, Christine Cordaro, Alison Henry, Rex Ridgeway*, Anton Jungherr
Training Materials	Marcus Crawley*, Thomas Rubin, Anton Jungherr, Carolyn Castillo, Christine Cordaro

*Chair or Co-Chair.

STAFF (part-time independent contractors)

Anton Jungherr, Executive Director

Denise Sheehan, Administrative Manager

Linda Lozito, Newsletter Editor, Webmistress, and Art Director

Lyann Do, Database Specialist

Issac Lau, Videographer

Brian Dovan, Database Specialist

Susan Lustig, Esq., General Counsel ⁵

⁵ Pending Board approval on October 8, 2022

Strategic Plan One Year

Outline Version 4, August 19, 2022, SPWG Meeting

“Strategic plans are an efficient way for organizations to establish goals related to time. Strategic plans are critical to tracking progress over time and allowing the organization to self-assess and improve through the redistribution of resources where they are most efficient.”
(*Bond Oversight Done Right*, USC, August 13, 2021, page 5)

STRATEGIC PLAN One Year

Executive Summary (also serves as a one-page Strategic Plan)

The Challenge

The Proposition 39 school bond measure lowered the voting threshold from 2/3 to 55% but mandated that all Proposition 39 bond programs must be subject to independent citizen oversight.

In theory, that requirement seems sound, but practical experience has shown that such oversight is often less than fully effective. “The watchdog has no bite.”¹

This problem was documented in the February 2017 California Little Hoover Commission report, grand jury reports, Fiscal Crisis & Management Assistance Team audits, and California Controller audits.

The main issue is inadequate training of citizens’ bond oversight committee (CBOC) members. Bond counsel typically provides such activity, whose primary responsibility is to bond investors rather than parents, taxpayers, and the community.

The Vision

CBOC members will have completed independent mandatory training provided by CABOC within 90 days of their appointment, managed by the California Debt and Investment Advisory Commission (CDIAC), and paid for by a portion of the current regulatory fees collected by CDIAC on the sale of Proposition 39 school bonds

¹ LHC Report, 2017, page 13.

Mission Statement

Our mission is to develop the tools: training materials, newsletters, workshops, and conferences to enable CBOC members to engage in rigorous independent oversight and fulfill their obligations to ensure and report that bond money has been spent adequately for the benefit of students, families, their communities and all Californians and to represent our collective interests at the statewide level.

Beneficiaries

- Students, teachers, and families benefit from modern, safe facilities.
- School districts benefit by being able to retain enrollment and even attract new students with the promise of excellent facilities for programs.
- Cities and communities benefit by attracting residents and employers to the district with the offer of suitable facilities.
- Local economies benefit from higher employment and economic activity.
- Taxpayers benefit by having a well-managed and accountable bond program that will merit a higher bond rating and lower financing expense, providing more money for actual improvements.

Customer: CBOC Members.

Values

- Trusted independent resource to K-14 Citizens' Bond Oversight Committees.
- Independent fact-based training for our beneficiaries.
- Integrity in California K-14 school bond spending.
- Respectfully recognize volunteer efforts and accomplishments.
- Exceed expectations of our beneficiaries.
- Students attend K-14 public schools in safe and efficient facilities.
- Every tax dollar be spent wisely.

Strategic Plan One Year

Outline Version 4, August 19, 2022, SPWG Meeting

Funding Model Long Term

California State Government (California Debt and Investment Advisory Commission) and public sources.

Goals

1. Validate the need for training materials produced by CABOC by producing and testing four CBOC introduction training videos with focus groups.
2. Prepare a simple estimate of what annual financial/staff requirement would be needed in a 12-24 month timeframe.
3. Explore partnership with California Debt and Investment Advisory Commission (CDIAC) to develop, co-market, and co-promote CABOC training materials.

Objectives

- For each goal, prepare one or more objective(s) as needed to implement that goal. See the proposed objective format attached.

Appendixes

- A. Budget
- B. About CABOC (see existing document)
- C. Little Hoover Commission Report 2017 (Local School Bond)
- D. About Little Hoover Commission

Strategic Plan One Year

Outline Version 4, August 19, 2022, SPWG Meeting

OBJECTIVE # _____

Goal: 0 Succession Plan 0 Financing Plan 0 Training Materials

Customer(s) Served: 0 Parents 0 Taxpayers 0 CBOC Members 0 Trustees

Objective Description

Team Leader:

Team Members:

KPI (Key performance indicator(s) to measure success)

Project Plan Project Starts: _____ Project Ends: _____

Activity (Use additional page(s) as needed.)	Who	Start Date	End Date

Resources (Budget)

Resource	# Hours	Rate/hour	Amount
Volunteers		Free	
Administrative Manager		\$30	
Website Mistress		\$25	
Database Specialist		\$16	
Videographer		\$16	
Total			

Date: _____ Prepared by: _____

California Association of Bond Oversight Committees

“Independent and Transparent CBOC Checklist”



To pass the test, all answers must be “yes.”

- ☐ Can you Google (your district name) CBOC and find the CBOC website?
- ☐ Can the CBOC approve its bylaws?
- ☐ Is the Board prohibited from removing CBOC members?
- ☐ Is the June 30, 2021, financial audit on the CBOC website?
- ☐ Is the June 30, 2021, performance audit on the CBOC website?
- ☐ Is the CBOC annual report on the CBOC website?
- ☐ Are all of the CBOC agenda packets and minutes on the CBOC website?
- ☐ Does the CBOC have a minimum of seven (7) members?
- ☐ Does the CBOC have the five (5) legally required categories of members?

Anton Jungherr, CABOC Co-Founder/Executive Director
ajungherr@aol.com • Cell: 510-697-7212 • September 19, 2022

VOTERS TO DECIDE FATE OF 248 TAX INCREASE MEASURES IN NOVEMBER

*School Bonds
see Page 2
AJ*

SEPTEMBER 21, 2022 LOCAL TAXES

When Californians go to the polls November 8, they will vote on 248 local tax increases (including bonds) and four local tax repeal measures in addition to a statewide initiative (Proposition 30) that would increase California's top marginal personal income tax rate to 15.05 percent.

If all of the direct taxes were approved, Californians' local tax burden would increase nearly \$2.3 billion a year, according to estimates provided by local jurisdictions. There would be additional property tax increases to repay the bonds.

In the city of Gonzales (Monterey County), the City Council couldn't wait for the November election, and instead scheduled a special election for a sales tax increase measure. The vote-by-mail election concluded August 30. (**CalTax:** This measure is not included in the tally of November ballot measures above, but information about the tax is included in the CalTax local tax measure table that can be [viewed here](#).)

The number of local tax and bond measures is up from the November 2018 midterm elections, when voters decided on 73 local tax measures, but is lower than the November 2020 presidential election when 261 local tax measures were on the ballot.

On the ballot this November are 155 measures that propose direct tax increases and 94 bonds that would be repaid via property tax increases, according to data available from the 54 counties that posted their election information online, had the information reported in the media, or responded to CalTax's requests for data. Humboldt, Kern, Sutter, and Tehama counties had not made full information available as of the *CalTaxNews*' publication deadline.

The direct tax proposals include 40 sales tax increases, 36 parcel taxes, 25 hotel taxes, 14 business taxes, and 40 other types of taxes.

Additionally, voters will decide the fate of 87 local school bonds totaling \$21.5 billion and seven general obligation bonds totaling \$1.6 billion. Unlike state bonds, which are repaid through the state general fund, local bonds are repaid – with interest that adds significantly to the total – via higher property taxes in the jurisdiction that approved the bond. (The California Constitution sets the property tax rate at 1 percent of assessed value – the value when the property was acquired, adjusted for any new construction and inflation increases up to 2 percent a year – and allows local governments to add to this rate for the purpose of repaying voter-approved bonds.)

Click [here](#) to view CalTax's local tax table, which is also posted on the CalTax website and will be updated with results as they are announced.