By Jeremy Marks, MURP (Advisor: Prof. Martin Wachs, PhD)

UCLA Institute of Transportation Studies / Luskin School of Public Affairs

***User Guide: California Local Option Sales Tax (LOST) Measure Data Repository***

# **User Guide: California Local Option Sales Tax (LOST) Measure Spreadsheet**

This spreadsheet is an informational resource on California local option sales taxes (LOSTs) for transportation funding purposes. A primary sheet (“LOST Details”) contains information on 86 passed and failed county-level LOSTs considered by California voters from 1976 through June 2020. The data points contained in this informational spreadsheet falls into six distinct categories:

(1) Measure Information;

(2) Project List and Expenditure Plan;

(3) Local Returns;

(4) Other;

(5) Ballots, Support, and Opposition; and

(6) Public Oversight.

A secondary sheet, titled “Document Tracking”, provides hyperlinks to access all available LOST measure ordinances and expenditure plan documents, all archived digitally in a [Box.com](http://box.com/) archive.

## *Measure Information*

This section contains basic information on each measure, including the implementing county, tax rate, the implementing agency, estimated revenue (annually, or across the life of a measure), and the percentage of electors that voted in favor of the measure. This section relies on sources including the original text of LOST measure ordinances and/or expenditure plans, online election results and ballot language archives (e.g., [Ballotpedia.org](http://ballotpedia.org/), [Smartvoter.org](http://smartvoter.org/)), and in some instances on additional information obtained from county election and/or transportation agency websites. For LOST measures that failed to obtain the necessary level of electoral support needed to pass, the cells labelled “Years” and “Current or Expired?” are marked “N/A” to denote “not applicable.” In cases where information was not available using the sources named above, missing information is denoted using either “??”, “??%”, “$??”, or “Missing,” and cells shaded red.

Column headers under “Measure Information” include the following:

* County
* Ballot Designation (i.e., The formal name of a given LOST measure; e.g., Measure B)
* Year (e.g., 2004)
* Pass/Fail
* Original or Extension/Renewal? (e.g., if a measure proposes to implement a LOST in a county for the first time, it is an “original” measure, and if a measure proposes to extend an existing measure, it is an “extension/renewal” measure).
* Tax Rate (e.g., ½ cent)
* Administering Agency (e.g., Sacramento Transportation Authority).
* Sales Tax Title (e.g., Monterey County Traffic Safety and Congestion Relief Ordinance).
* Life of the Measure (e.g., 2017-2047)
* Years (e.g. 20 years)
* Current or Expired (i.e., as of June 2020)
* % Voted For (e.g. 55%)
* Estimated Revenue (i.e., the amount of revenue that a given measure was originally projected to produce - either annually, or across the measure’s lifetime)

## *Project List & Expenditure Plan*

This section contains information on the specific transportation expenditures that each measure proposed to finance using LOST revenue and details percentage spending allocations by category. This section generally relies exclusively on each measure’s expenditure plan and ordinance text. In some instances, expenditure plans are unavailable and a secondary source is used. In each instance, access to the expenditure plan or relevant primary or secondary resource is provided using a hyperlink. In cases where information was not available using these sources, missing information is denoted using either “??”, “??%”, “$??”, or “Missing,” and cells are shaded in red. Percentages do not always add up to 100%, because a category is sometimes included within another. For instance, a measure might allocate 40% of revenue to transit, and 8% of that transit allocation to senior/disabled paratransit services; in this case, the spreadsheet would display 40% as the “Transit” allocation and 8% as the “Senior/Disabled” allocation (but should always note that the 8% “Senior/Disabled” allocation is a portion of the 40% “Transit” allocation).

Column headers under “Project List & Expenditure Plan” include the following:

* Expenditure Plan/Project List (Link): Where available, cells in this column are filled with “Yes” and the relevant expenditure plan/project list is accessible using a provided hyperlink; when unavailable, cells in this column are marked “Missing”. In some cases, original expenditure plans/project lists are unavailable, but described elsewhere; this is denoted using “Missing (but described here),” with the source provided using a hyperlink.
* Transportation Expenditures by Category: Cells in this column generally provide an overview of the funding categories and percentage funding allocations described in each measure’s expenditure plan, with the expenditure plan provided via a hyperlink. “Missing expenditure plan” denotes that expenditure plans and outside resources are unavailable.
* Highway
* Transit
* Bike/Ped
* Senior/Disabled (e.g., funds enumerated for paratransit services or ADA compliance)
* Safe Routes to School
* Local Streets and Roads (i.e., distinct from “Local Return,” since local return funds are often earmarked for more specific purposes (e.g., transit, bike/ped, ADA compliance, etc.)
* Other (i.e., Miscellaneous; e.g., allocations for Administration or Habitat Conservation)

## *Local Returns*

This section contains information on the local return funding enumerated under each measure. In this context, “local return” refers to any sales tax revenues that are enumerated to be returned to qualifying local jurisdictions and fund qualified local investments of the jurisdictions’ choosing. This section generally relies exclusively on each measure’s expenditure plan and ordinance text. In some instances, expenditure plans are unavailable and a secondary source is cited. In each instance, the expenditure plan or relevant secondary resource is hyperlinked. In cases where local return information was not available using any of the sources named above, missing information is denoted using either “??”, “??%”, “$??”, or “Missing,” and cells are shaded in red.

## *Other*

This section contains information on the rules specified under each measure that govern when and how expenditure plan and/or ordinance amendments may take place. This section generally relies exclusively upon each measure’s expenditure plan and ordinance text, but in some instances, expenditure plans are unavailable and a secondary source is cited. In each instance, access to the expenditure plan or relevant primary or secondary resource is provided using a hyperlink. In cases where information was not available using the sources named above, missing information is denoted using either Missing” or “Missing ordinance,” and cells are shaded in red.

Column headers under “Other” include the following:

* Modifications Allowed**:** The text of rules governing when and how expenditure plan and ordinance amendments can take place, excerpted from an ordinance or expenditure plan.
* Codified: Name of each LOST’s codified ordinance (provided via hyperlink, if available). Typically, LOST ordinances are formally codified in the Administrative Code of the relevant local transportation authority prior to their consideration on the ballot by county voters. For example, Imperial County’s 2008 Measure D was codified as [Ordinance No. 1-2008](https://app.box.com/s/4efk4g6ldolblk0ab07slqpdx06gb6ne). Provisions in these codified ordinances are typically preceded by phrases such as “Upon approval of this measure by the voters,” indicating voter approval has yet to be obtained.

## *Ballots, Support, & Opposition*

This section contains information related to each measure’s ballot question, ballot arguments, and political support and opposition. It generally relies on LOST ballot packages, that contain the ballot question, arguments for and against, and lists of supporters and opponents; in some cases, the language is taken directly from measure ordinances. In each instance, access to the LOST ordinance or relevant primary or secondary resource is provided via hyperlink. Missing information is denoted using Missing,” and such cells are shaded in red. In many cases, rather than including the text of full ballot arguments and full lists of supporters and opponents, cells contain “See here” and offer a hyperlink to an outside resource (e.g., a [Ballotpedia.org](http://ballotpedia.org/) webpage).

Column headers under “Ballots, Support, and Opposition” include the following:

* Ballot Text: The text of each measure prepared for consideration by voters on the ballot.
* Ballot Arguments: A hyperlink to an outside resource containing the full ballot arguments
* Supporters: A hyperlink to an outside resource containing lists of political supporters.
* Opponents: A hyperlink to an outside resource containing lists of political opponents.

## *Public Oversight*

This section contains information on public oversight requirements under each measure, relating to the appointment of independent oversight committees and regular auditing. This section generally relies exclusively upon each measure’s expenditure plan and ordinance text, but in some cases expenditure plans are unavailable and secondary sources are cited, instead. In each instance, access to the expenditure plan or relevant primary or secondary resource is provided via hyperlink. If relevant information is not available using the sources named above, missing information is denoted using either Missing” or “Missing ordinance,” and cells are shaded in red. In instances in which an ordinance and/or expenditure plan is available but it does not specify any public oversight requirements, the relevant cells are filled with “N/A” or “None mentioned.” In general, “N/A” is used in instances where sufficient information is available to suggest that no oversight requirements apply under a given measure; in contrast, “None mentioned” indicates that requirements are not mentioned but that no determination is made as to their applicability.

Column headers under “Public Oversight” include the following:

* Oversight Committee Name: The name of the committee created under each measure for the purposes of public accountability and oversight (e.g., the Citizens Review Committee).
* Oversight Committee Composition: The text of rules specified under each measure governing the composition of the relevant public oversight committee, where applicable.
* Oversight Committee Responsibilities and Powers: The text of rules specified under each measure governing the duties of the public oversight committee, where applicable.
* Auditing Requirements: The text of rules specified under each measure requiring regular auditing (e.g., financial and performance) of the relevant local transportation authority.