



# CONTRA COSTA COUNTY

## AGENDA

### Measure X Community Fiscal Oversight Committee

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Wednesday, July 24, 2024

5:00 PM

1025 Escobar St, Martinez, CA

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**The 7/24/24 meeting of the Measure X Community Fiscal Oversight Committee is canceled for lack of quorum.**

*The July 24, 2024 Measure X Community Fiscal Oversight Committee is canceled due to lack of quorum. The meeting will be rescheduled for a future date.*

Agenda Items: Items may be taken out of order based on the business of the day and preference of the Committee

1. Roll Call and Introductions
2. Public comment on any item under the jurisdiction of the Committee and not on this agenda (speakers may be limited to two minutes).
3. Receive and approve draft record of action for the Measure X Community Fiscal Oversight Committee's June 5, 2024 meeting. [24-2307](#)  
**Attachments:** [Draft Record of Action for 6/5/24 Meeting](#)
4. Receive report from sales tax consultant on Measure X transactions and use tax background, revenue history, and projections (Susie Woodstock, HdL Companies). [24-2308](#)  
**Attachments:** [HdL Presentation on Measure X Sales Tax](#)
5. Receive overview of Measure X allocations approved by the Board of Supervisors between Fiscal Year (FY) 21-22 to FY23-24. [24-2309](#)  
**Attachments:** [ATTACHMENT A - Measure X Ballot Language](#)  
[ATTACHMENT B - Measure X Allocations FY21-24](#)  
[ATTACHMENT C - Measure X Descriptions FY21-24](#)
6. Receive overview presentation on audit scope, deliverables, and approach (David Bullock, CPA and Guian Chhim, CPA, Macias Gini & O'Connell). [24-2310](#)  
**Attachments:** [MGO Presentation on Audit Scope](#)

7. Discuss Committee report components and format. [24-2311](#)  
**Attachments:** [ATTACHMENT A - San Mateo Measure K Oversight Report 2022](#)  
[ATTACHMENT B - Moraga Measure K Sales Tax Oversight Ctte Report](#)  
[ATTACHMENT C - SRVUSD FOAC Annual Report 2020](#)
8. Select Chair and Vice Chair to officer terms that end December 31, 2024. [24-2312](#)  
**Attachments:** [ATTACHMENT A - Measure X Community Fiscal Oversight Committee Bylaws](#)  
[ATTACHMENT B - MXCFOC Roster](#)
9. Review Committee Work Plan and look ahead to next meeting, scheduled for Wednesday, October 23, 2024 at 5:00 PM. [24-2313](#)  
**Attachments:** [MXCFOC - 2024 Workplan](#)

The next meeting is currently scheduled for October 23, 2024 at 5:00 P.M.

Adjourn

The Committee will provide reasonable accommodations for persons with disabilities planning to attend the Committee meetings. Contact the staff person listed below at least 72 hours before the meeting. Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the County to a majority of members of the Committee less than 96 hours prior to that meeting are available for public inspection at 1025 Escobar St, during normal business hours. Staff reports related to items on the agenda are also accessible on line at [www.contracosta.ca.gov](http://www.contracosta.ca.gov). Public comment may be submitted via electronic mail on agenda items at least one full work day prior to the published meeting time.

For Additional Information Contact:

Emlyn Struthers, Deputy County Administrator  
(925) 655-2045  
[Emlyn.Struthers@cao.cccounty.us](mailto:Emlyn.Struthers@cao.cccounty.us)



# CONTRA COSTA COUNTY

1025 ESCOBAR STREET  
MARTINEZ, CA 94553

## Staff Report

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**File #:** 24-2307

**Agenda Date:** 7/24/2024

**Agenda #:** 3.

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**Advisory Board:** MEASURE X COMMUNITY FISCAL OVERSIGHT COMMITTEE  
**Subject:** Receive and Approve Draft Record of Action for June 5, 2024 Meeting  
**Presenter:** Emlyn Struthers, Committee Staff

**Information:**

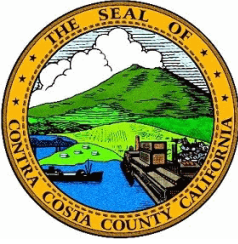
Receive and approve the Record of Action for the Measure X Community Fiscal Oversight Committee meeting held June 5, 2024.

County Ordinance requires that each County body keep a record of its meetings.

Attached for the Measure X Community Fiscal Oversight Committee's information and review is the draft Record of Action for its June 5, 2024 meeting.

**Recommendation(s)/Next Step(s):**

Receive and approve the Record of Action for the Measure X Community Fiscal Oversight Committee meeting held June 5, 2024.



## Meeting Minutes - Draft

### CONTRA COSTA COUNTY Measure X Community Fiscal Oversight Committee

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Wednesday, June 5, 2024

5:00 PM

1025 Escobar St, 1st Floor, Martinez

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#### ZOOM LINK:

<https://cccouny-us.zoom.us/j/84338914222>

Call-in: 888-278-0254

ACCESS CODE: 832395

Agenda Items: Items may be taken out of order based on the business of the day and preference of the Committee

1. Roll Call and Introductions

The meeting began at 5:01 PM.

All four members were present during roll call.

**Present**

Maya Greenfield, Madhan Guna, Michael Handlin, and Greg Marvel

2. Public comment on any item under the jurisdiction of the Committee and not on this agenda (speakers may be limited to two minutes).

One general public comment was received.

3. Review and discuss establishing documents and responsibilities for the Measure X Community Fiscal Oversight Committee.

[24-1669](#)

**Attachments:**

[ATTACHMENT A - Staff Slide Deck - Part 1](#)

[ATTACHMENT B - Ballot Language and Sample Ballot](#)

[ATTACHMENT C - Measure X Community Fiscal Oversight Committee Bylaws](#)

[ATTACHMENT D - FY24-25 Measure X Allocations](#)

[ATTACHMENT E - Roster \(Corrected\)](#)

The Measure X Community Fiscal Oversight Committee received a report from staff, and reviewed and discussed the establishing documents and responsibilities for the Measure X Community Fiscal Oversight Committee.

No public comments were received on this item.

4. Receive presentation on policies and procedures for advisory boards and commissions (Lauren Hull, Senior Management Analyst, Clerk of the Board of Supervisors).

[24-1670](#)



**Attachments:**      [Staff Presentation on Advisory Body Policies](#)

The Committee received a presentation on policies and procedures for advisory boards and commissions.

No public comments were received on this item.

5. Review proposed Committee work plan and determine future meeting dates for 2024. [24-1671](#)

**Attachments:**      [ATTACHMENT A - Staff Slides on Proposed Committee Work Plan](#)  
[ATTACHMENT B - Draft 2024 Work Plan](#)

The Committee reviewed the proposed Committee work plan and future meeting dates for 2024.

Members were asked to review and plan to meet at the dates and times listed in the proposed work plan.

No public comments were received on this item.

This is the first meeting of the Measure X Fiscal Oversight Committee.

Future meeting dates will be discussed during the June 5, 2024 meeting.

The Committee adjourned at approximately 6:07 PM.

The next meeting of the Measure X Community Fiscal Oversight Committee is scheduled for July 24 at 5:00 PM.

Adjourn

The Committee will provide reasonable accommodations for persons with disabilities planning to attend the Committee meetings. Contact the staff person listed below at least 72 hours before the meeting. Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the County to a majority of members of the Committee less than 96 hours prior to that meeting are available for public inspection at 1025 Escobar St., Martinez, during normal business hours. Staff reports related to items on the agenda are also accessible on line at [www.contracosta.ca.gov](http://www.contracosta.ca.gov).

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# CONTRA COSTA COUNTY

1025 ESCOBAR STREET  
MARTINEZ, CA 94553

## Staff Report

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**File #:** 24-2308

**Agenda Date:** 7/24/2024

**Agenda #:** 4.

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**Advisory Board:** MEASURE X COMMUNITY FISCAL OVERSIGHT COMMITTEE  
**Subject:** Receive Report from Sales Tax Consultant on Measure X Revenues  
**Presenter:** Susie Woodstock, HdL Companies

**Information:**

Receive report from sales tax consultant on Measure X transactions and use tax background, revenue history, and projections.

**Attachment(s):**

- Presenter Slide Deck - Measure X Transactions and Use Tax Revenues

**Recommendation(s)/Next Step(s):**

Receive report from sales tax consultant on Measure X transactions and use tax background, revenue history, and projections.



Contra Costa County

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*Measure X Community  
Fiscal Oversight  
Committee*

July 2024

HdL<sup>®</sup> Companies







# Transaction & Use Tax Background





# Transaction and Use Tax History

- **1968** – Legislature preempts local governments from independent sales tax levies  
*(R&T 7203.5 footnote)*
- **1969** - Counties authorized to go to Voters for Transactions and Use Tax Overrides
- **2004** - Cities authorized to seek voter approval for Transactions and Use Tax Overrides

Transaction and Use Tax  
District Tax  
Add-on Tax



Legislative authority to  
tax - California Revenue  
and Taxation Code  
Section 7251 – 7279.6



# Contra Costa County Sales Tax Rate Breakdown

Statewide base 7.25%

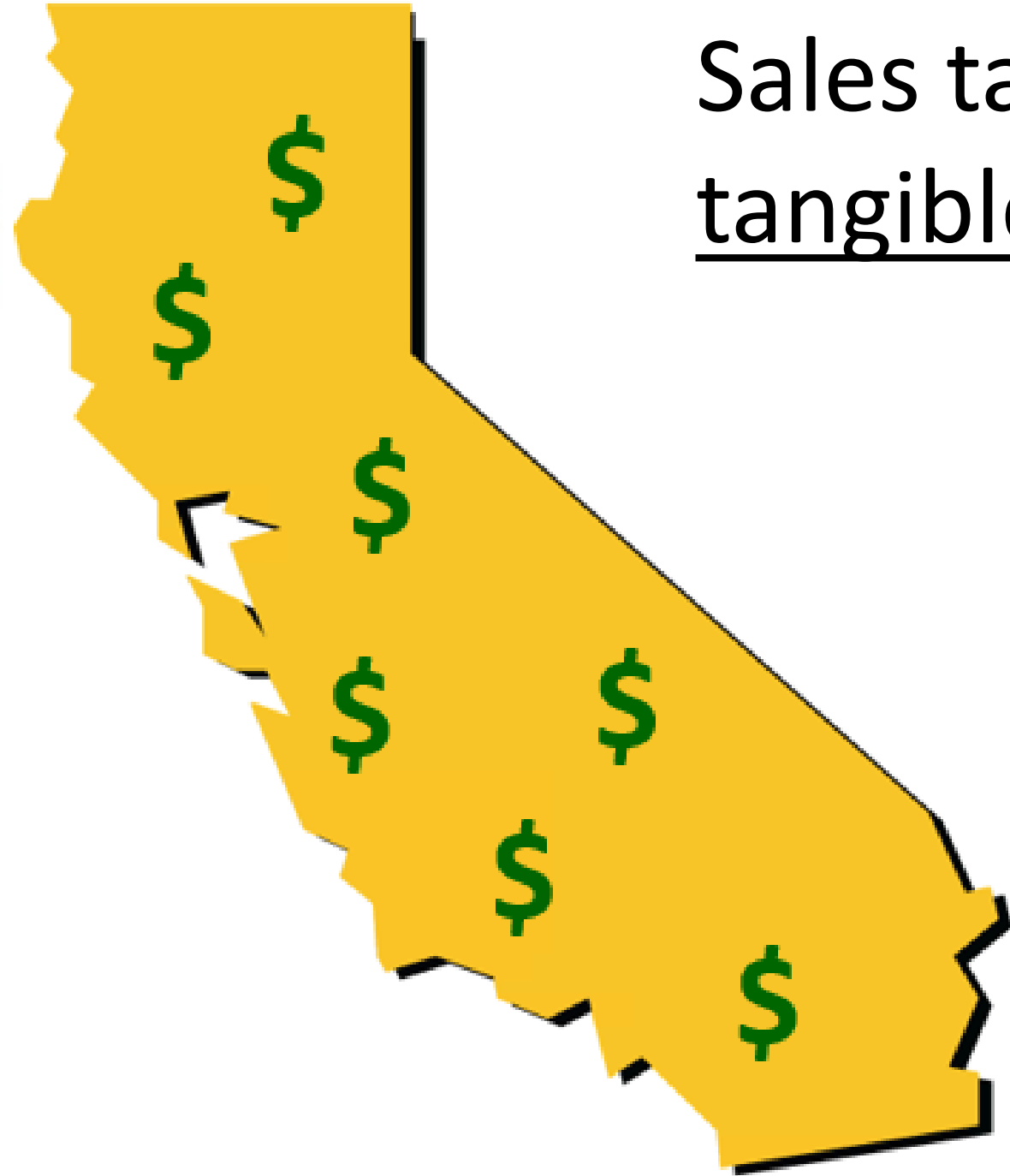
|  |                 |
|--|-----------------|
| State General Fund                                       | 3.9375 %        |
| City/County General Fund (Bradley-Burns)                 | 1.0000 %        |
| County Public Safety (Prop 172)                          | 0.5000 %        |
| County Realignment (Mental Health/Welfare/Public Safety) | 1.5625 %        |
| Countywide Transportation Fund                           | 0.2500 %        |
| Contra Costa Transportation Authority (CCTA) (CCTA)      | 0.5000 %        |
| Fractional Code - BART in Contra Costa County (BART)     | 0.5000 %        |
| Contra Costa County Measure X (CCTU)                     | 0.5000 %        |
| <b>Total Rate</b>  | <b>8.7500 %</b> |

Measure X started April 1, 2021, End date March 31, 2041



# What is taxed...

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Sales tax is imposed on ALL sales of tangible personal property in CA

- Tax only levied once: when purchased or used by the ultimate consumer
  - Retailer buys at wholesale and pays no tax
    - Files resale permit with supplier





# What is NOT taxed...

- **Property – Land and Buildings**
- **Utilities – Gas, Electricity and Water sold in bulk or through pipes**
- **Merchandise Sold to the Federal Government**
- **Food Sold for Home Consumption**
- **Prescription Medicine**
- **Goods transmitted electronically**  
*(Music, Books, Movies, Computer Software, etc.)*



**And Lot's More: CDTFA [Publication 61](#)  
*is 26 pages long with small print***



# DISTRICT (TRANSACTIONS) TAX VS. SALES TAX

- District tax follows the merchandise.
- Tax distributed to the district (in this case, BART boundary) where goods are delivered (and presumably used).

## SALES TAX

Allocated to city  
where the dealership  
is located.



## DISTRICT TAX

Allocated to  
city where the  
vehicle is registered.



# Building Supplies, Equipment and Bulk Fuel

**DELIVERIES INTO CITY**  
*TUT tax collected*

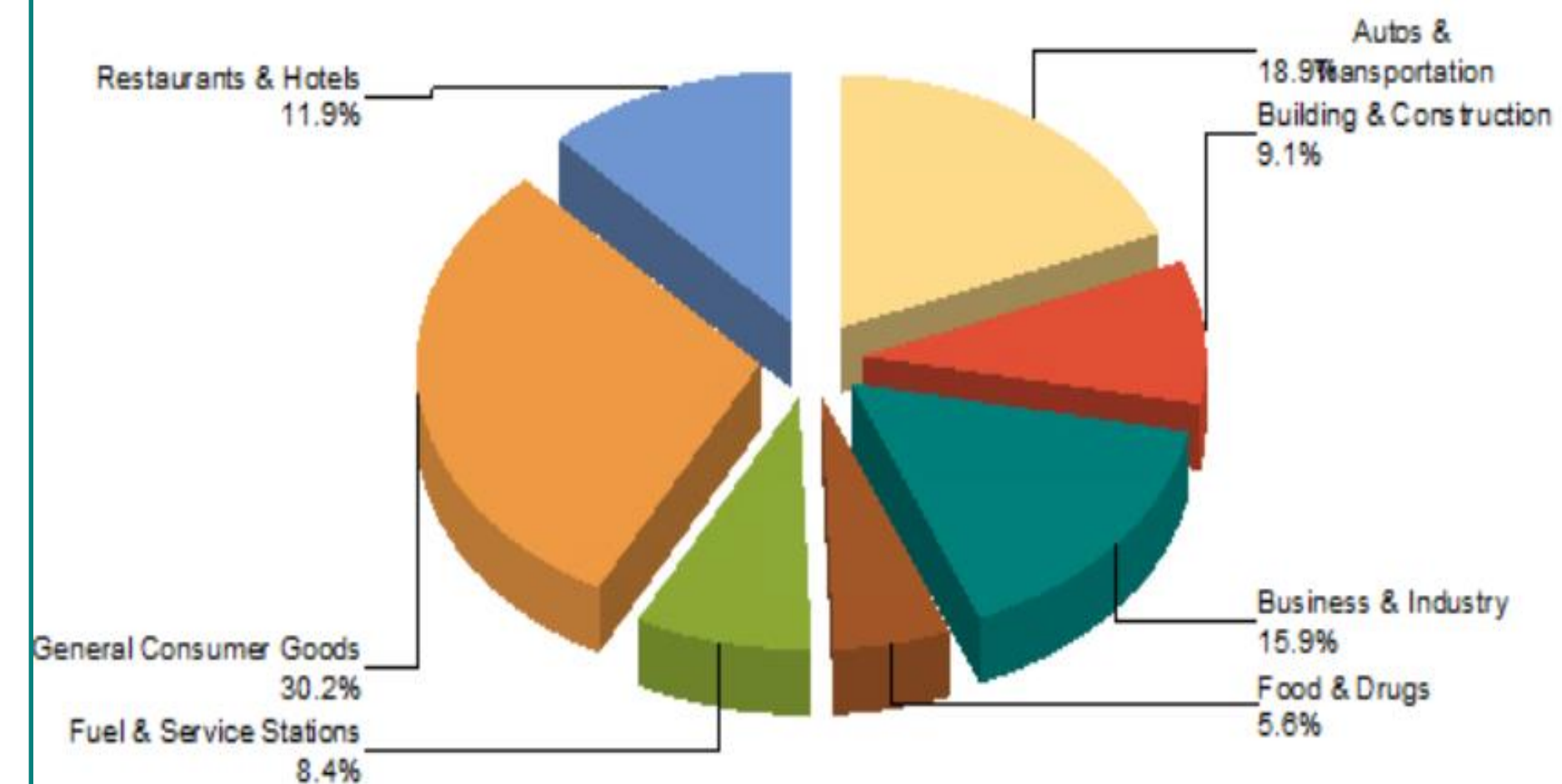


CITY WITH LOCAL TUT

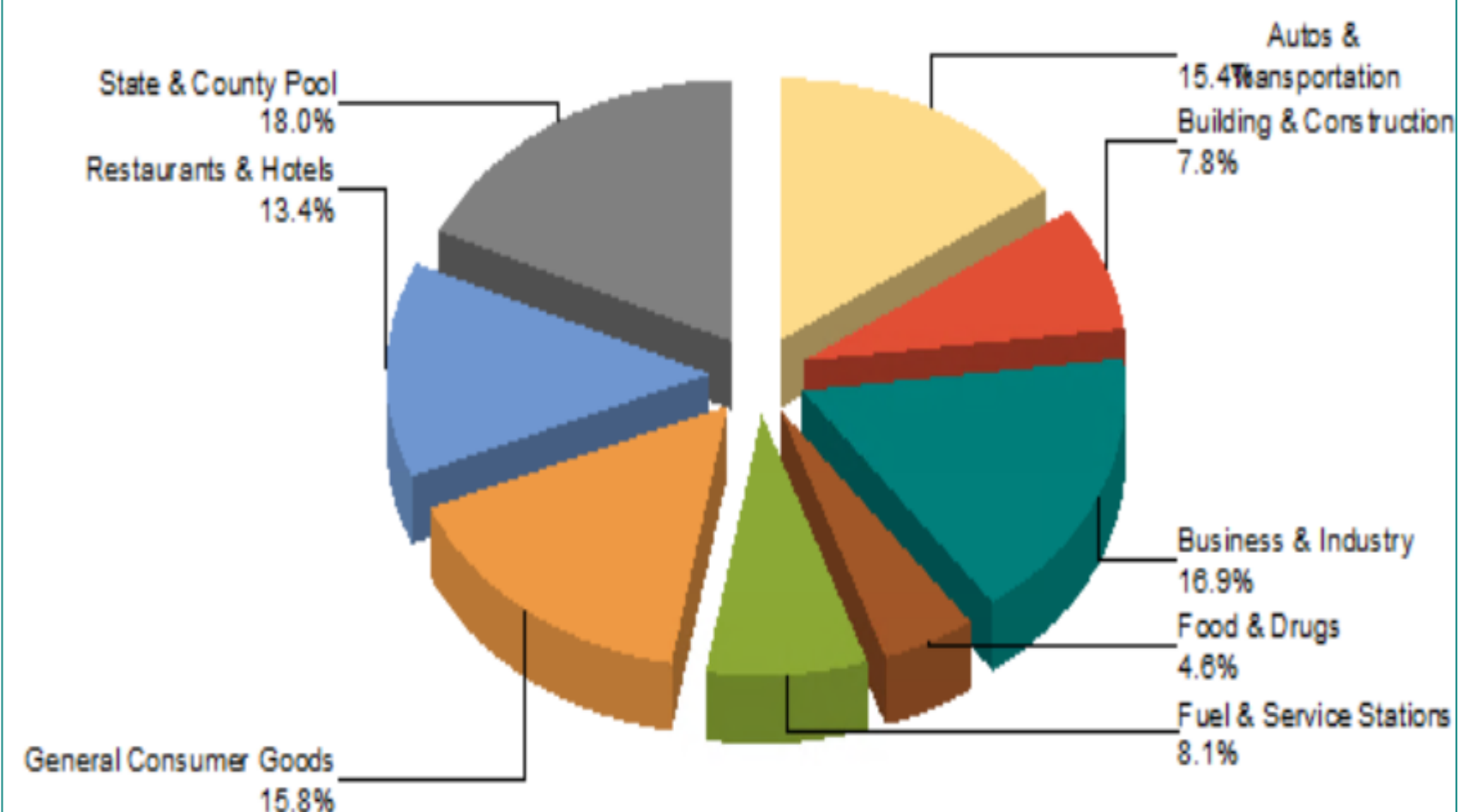
**DELIVERIES OUT OF CITY**  
*TUT tax NOT collected*



## Contra Costa County Measure X

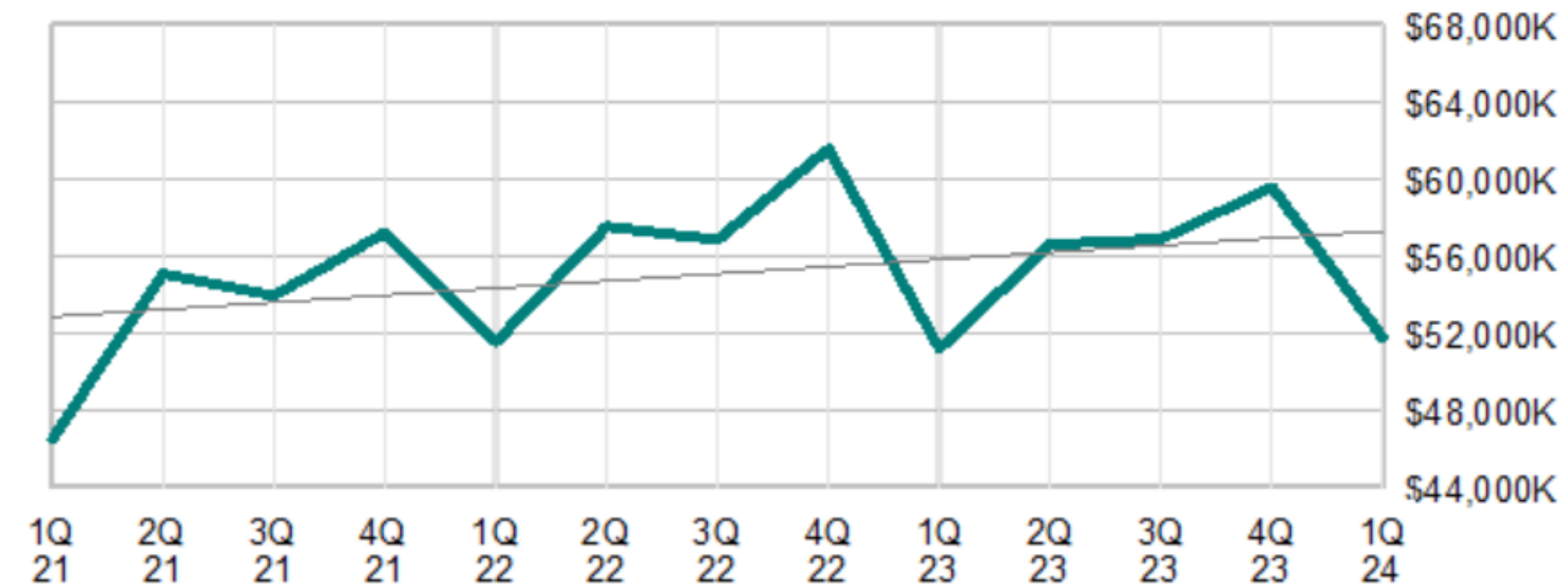


## HdL Client Database Statewide Totals

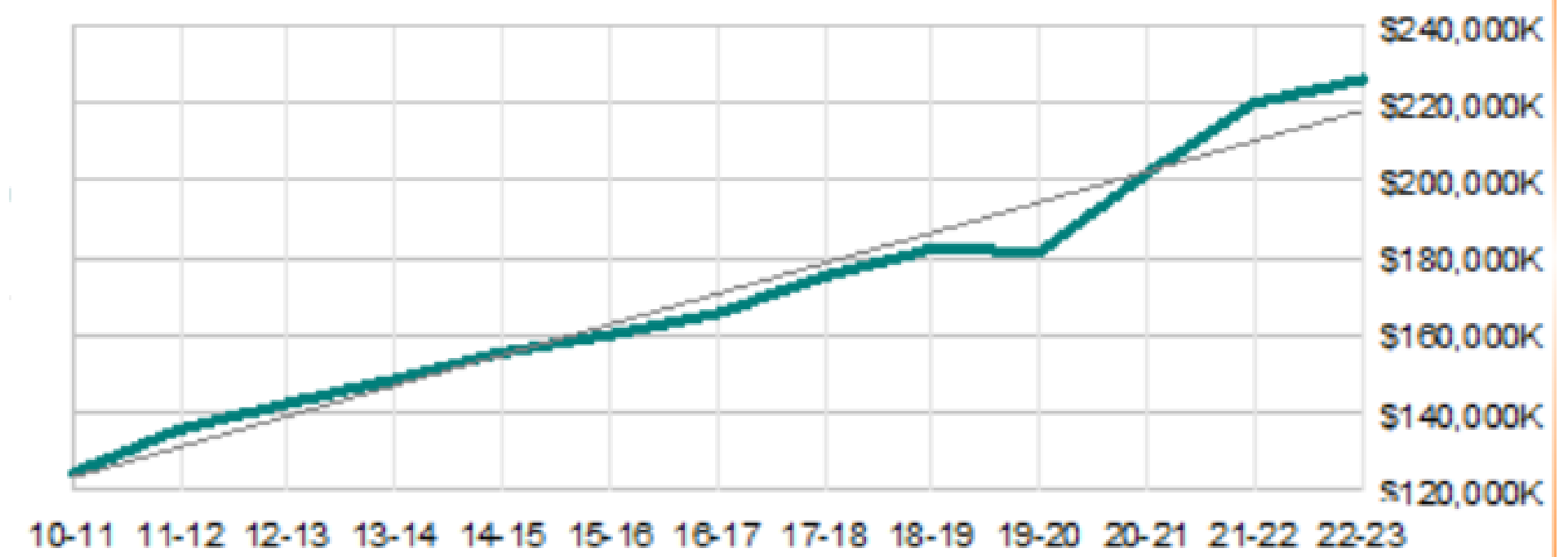




# Contra Costa County Recent Trends

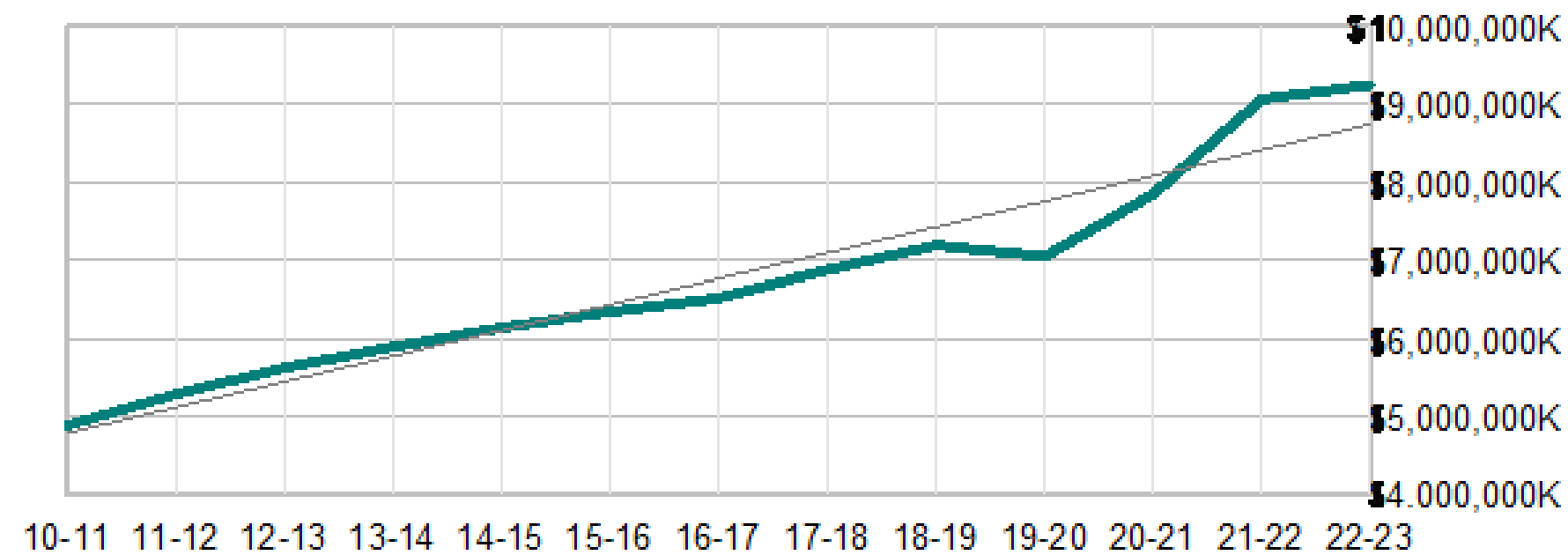


Recent Quarters



Fiscal Years

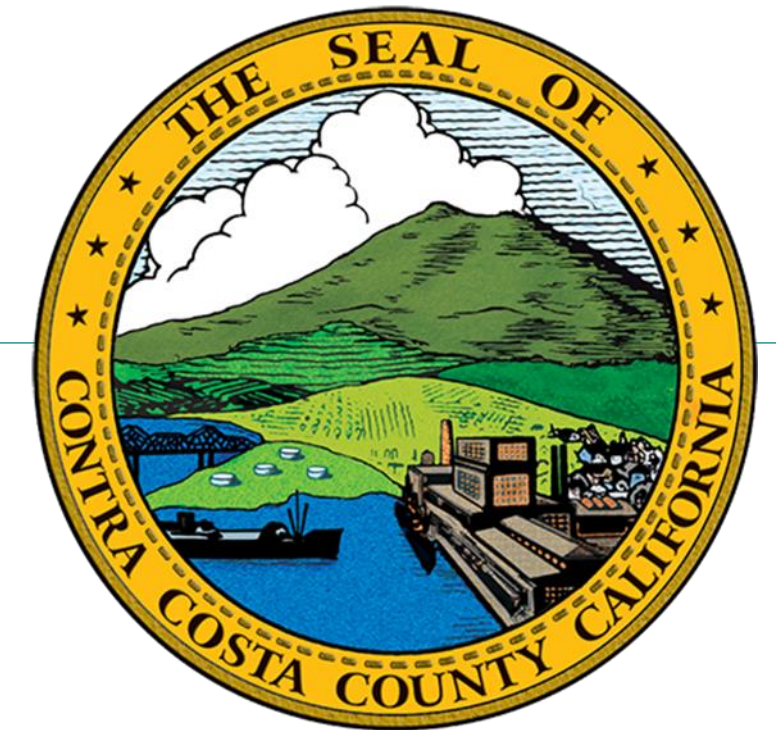
## Statewide







# Contra Costa County Recent Trends



Sales Tax by Major Industry Group

State & County Pools

General Consumer Goods  
Count: 9,045

Autos And Transportation  
Count: 1,720

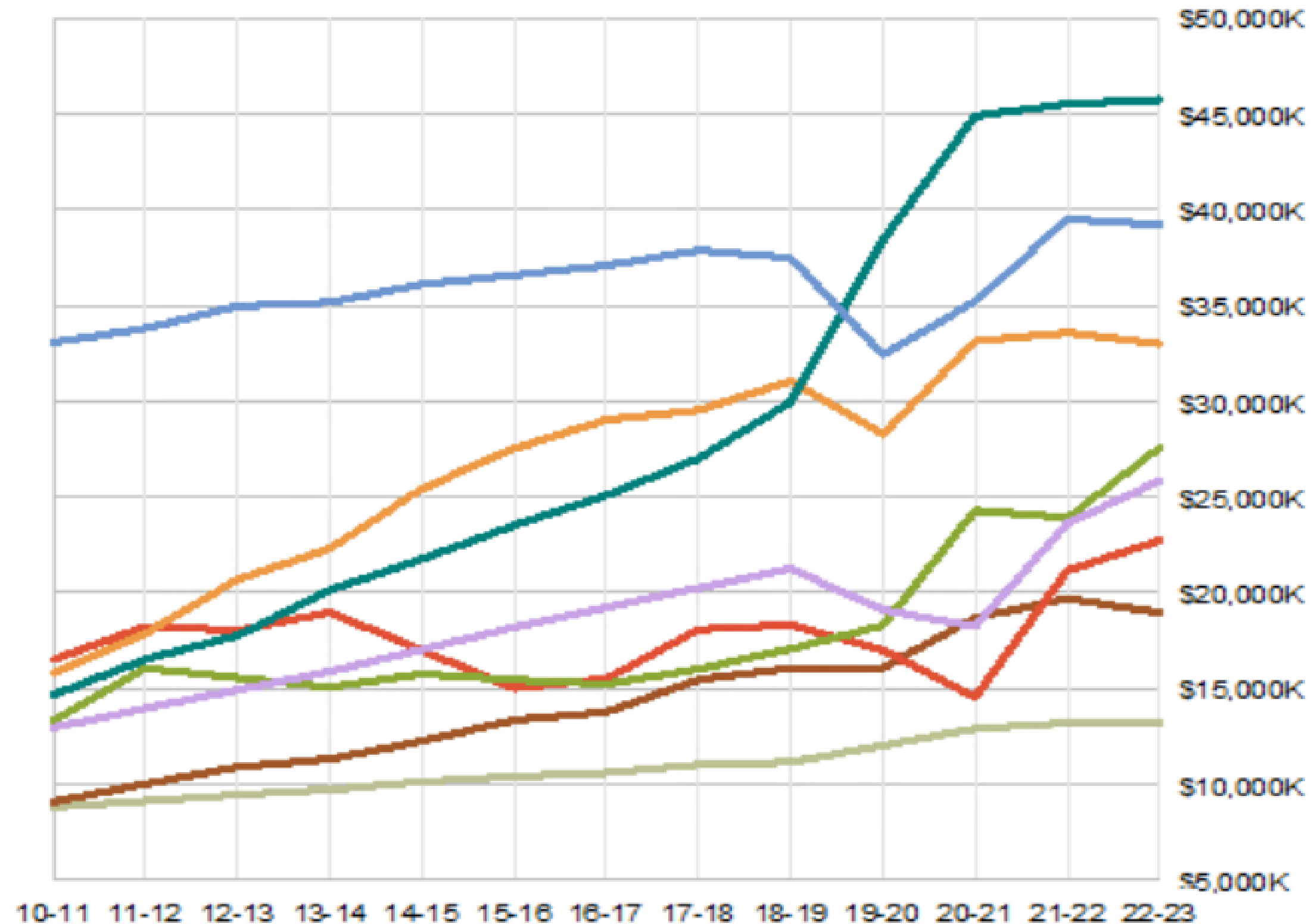
Business And Industry  
Count: 6,938

Restaurants And Hotels  
Count: 3,223

Fuel And Service Stations  
Count: 417

Building And Construction  
Count: 883

Food And Drugs  
Count: 843





# Contra Costa County Transaction Tax, Fiscal Year

## General Consumer Goods

Count: 9,059

## Autos And Transportation

Count: 3,294

## Business And Industry

Count: 15,239

## Restaurants And Hotels

Count: 2,160

## Building And Construction

Count: 2,350

## Fuel And Service Stations

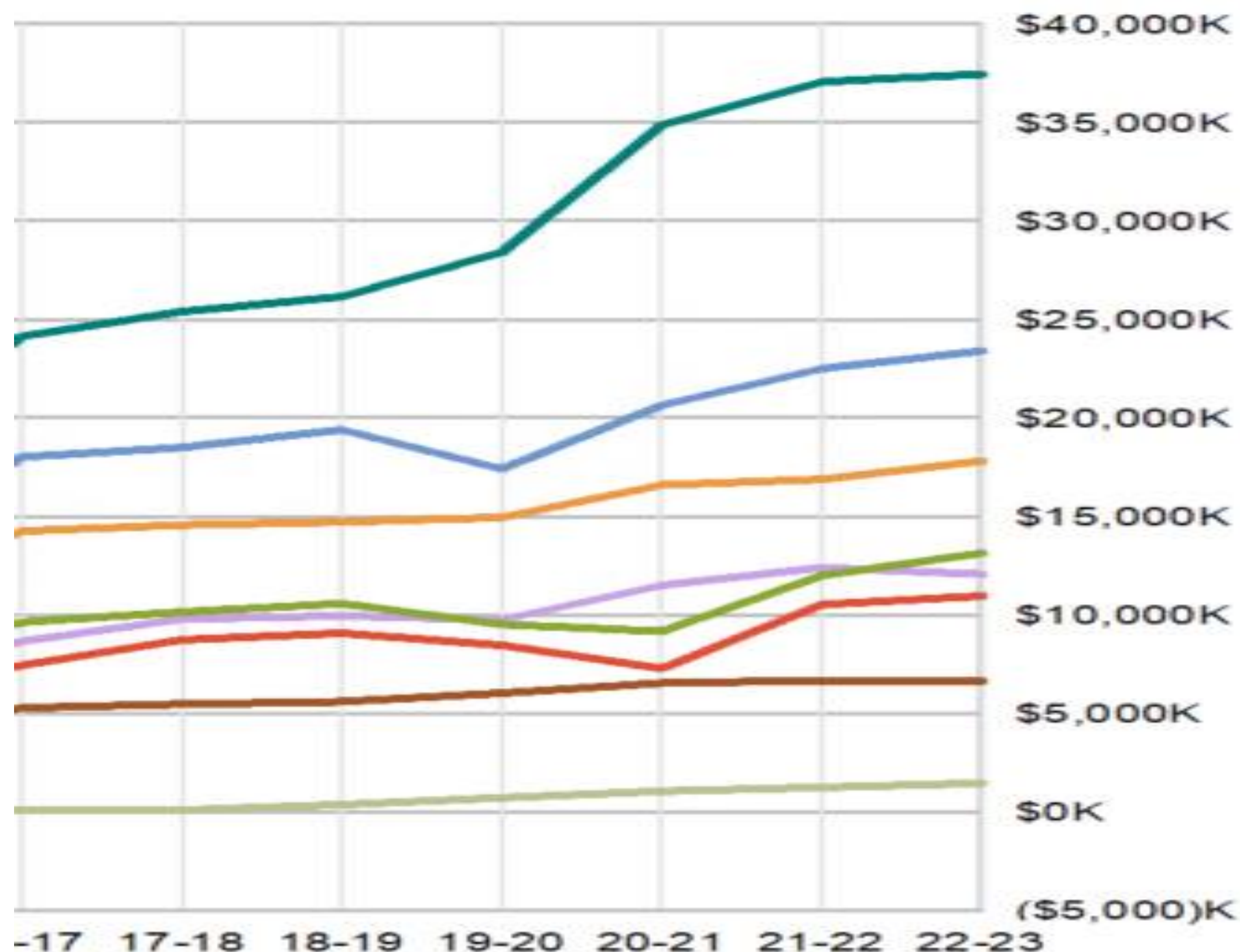
Count: 331

## Food And Drugs

Count: 694

## Transfers & Unidentified

Count: 7,013







# Contra Costa County Measure X, Quarterly

**General Consumer Goods**  
Count: 9,059

**Autos And Transportation**  
Count: 3,294

**Business And Industry**  
Count: 15,239

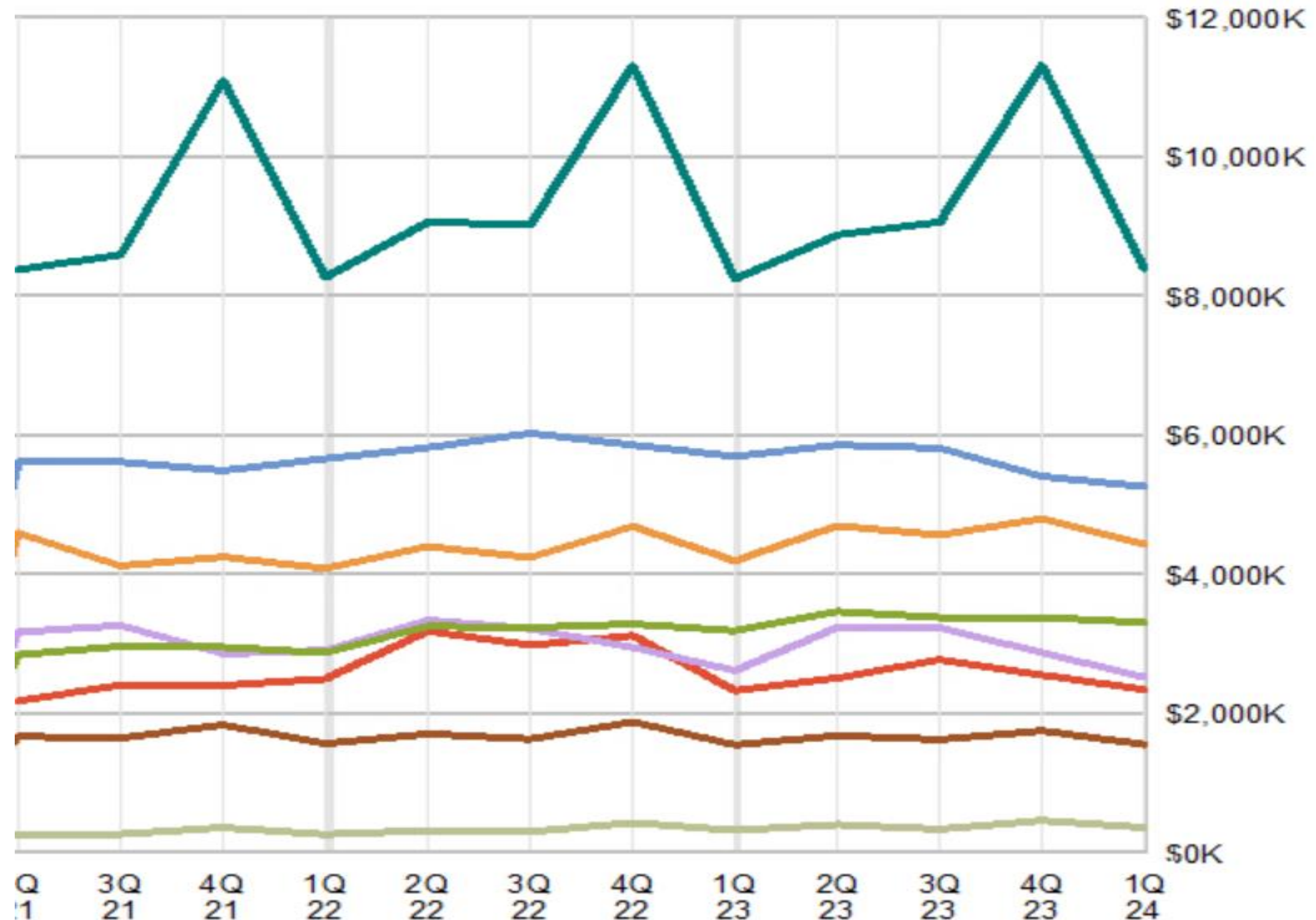
**Restaurants And Hotels**  
Count: 2,160

**Building And Construction**  
Count: 2,350

**Fuel And Service Stations**  
Count: 331

**Food And Drugs**  
Count: 694

**Transfers & Unidentified**  
Count: 7,013





# TRANSACTION & USE TAX FORECASTING







# Considerations

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Interest Rates

Household  
Costs

Credit  
Availability

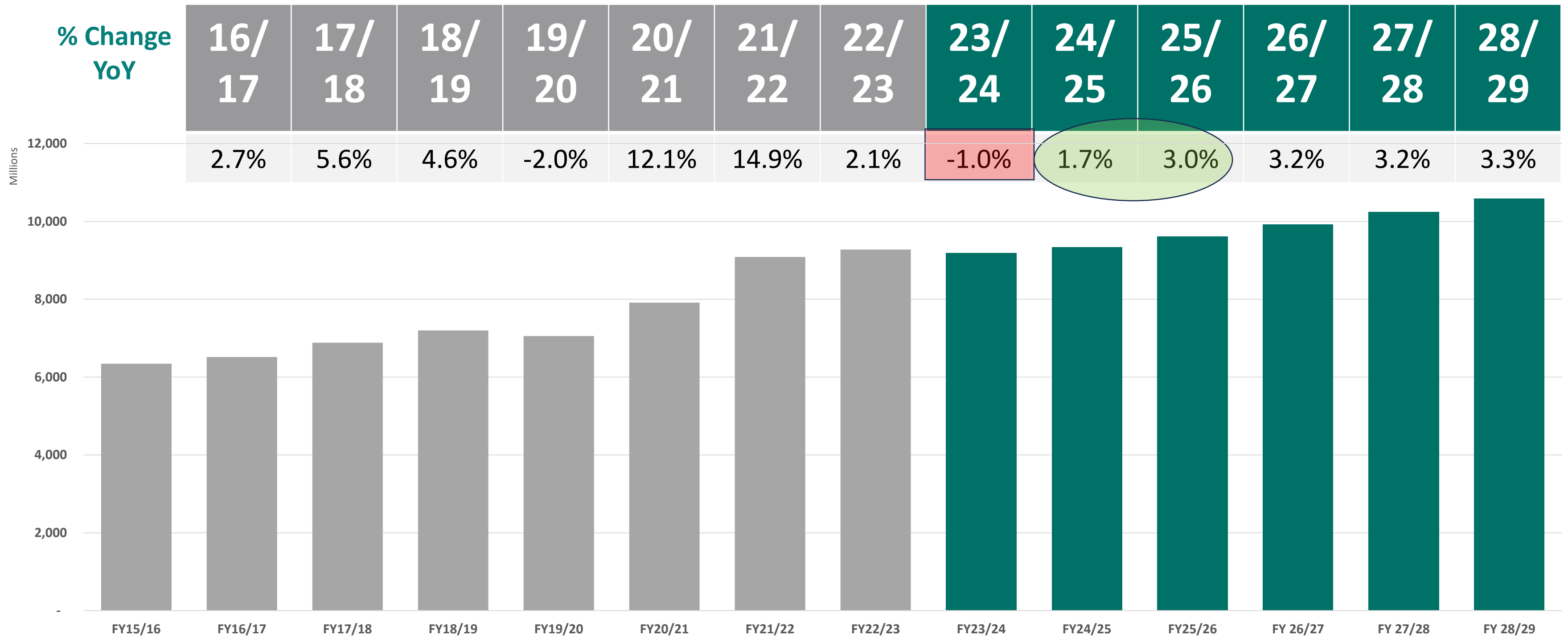
Consumer  
Spending

Tourism &  
Business  
Travel

Gas Prices



# HdL Statewide Trend – Annual Outlook





# Measure X

| Industry Group           | FY 2022-23  | FY 2023-24  |       | FY 2024-25  |       | FY 2025-26  |      |
|--------------------------|-------------|-------------|-------|-------------|-------|-------------|------|
|                          | Actuals     | Projection  | %     | Projection  | %     | Projection  | %    |
| Autos & Transportation   | 23,452,195  | 22,029,666  | -6.1% | 22,130,666  | 0.5%  | 22,794,666  | 3.0% |
| Building & Construction  | 12,044,927  | 11,865,587  | -1.5% | 12,096,587  | 1.9%  | 12,580,587  | 4.0% |
| Business & Industry      | 17,959,820  | 18,114,036  | 0.9%  | 17,979,036  | -0.7% | 18,464,036  | 2.7% |
| Food & Drugs             | 6,795,797   | 6,568,412   | -3.3% | 6,614,412   | 0.7%  | 6,746,412   | 2.0% |
| Fuel & Service Stations  | 10,834,936  | 10,424,049  | -3.8% | 10,412,049  | -0.1% | 10,620,049  | 2.0% |
| General Consumer Goods   | 37,715,511  | 37,945,665  | 0.6%  | 38,426,665  | 1.3%  | 39,195,665  | 2.0% |
| Restaurants & Hotels     | 13,227,872  | 13,679,876  | 3.4%  | 14,144,876  | 3.4%  | 14,568,876  | 3.0% |
| Transfers & Unidentified | 1,450,864   | 1,640,814   | 13.1% | 1,635,814   | -0.3% | 1,635,814   | 0.0% |
| Total                    | 123,481,923 | 122,268,106 | -1.0% | 123,440,106 | 1.0%  | 126,606,106 | 2.6% |
| Administration Cost      | (1,065,460) | (1,048,987) |       | (1,419,561) |       | (1,455,970) |      |
| Total                    | 122,416,463 | 121,219,119 | -1.0% | 122,020,544 | 0.7%  | 125,150,135 | 2.6% |







# *Thank you!*

**Susie Woodstock, Principal**

[swoodstock@hdlcompanies.com](mailto:swoodstock@hdlcompanies.com)

## HdL<sup>®</sup> Companies





# CONTRA COSTA COUNTY

1025 ESCOBAR STREET  
MARTINEZ, CA 94553

## Staff Report

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**File #:** 24-2309

**Agenda Date:** 7/24/2024

**Agenda #:** 5.

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**Advisory Board:** MEASURE X COMMUNITY FISCAL OVERSIGHT COMMITTEE  
**Subject:** Overview of Measure X Allocations Approved from FY21-22 to FY23-24  
**Presenter:** Emlyn Struthers, Committee Staff

### Information:

The Measure X Community Fiscal Oversight Committee is responsible for reviewing the expenditure of tax revenue generated by Measure X to ensure that conforms to the Board's stated intent of the ballot measure and the Board of Supervisor's direction for specific allocations.

To help contextualize the Committee's future review of expenditures, an overview will be provided on the allocations approved by the Board of Supervisors during the audit period. The audit period begins in Fiscal Year 2021-2022 (FY21-22), when the Board first authorized expenditures. The County utilizes a July 1 to June 30 Fiscal Year. The audit period includes expenditures made from July 1, 2021 through June 30, 2024. This period includes three fiscal years, and is also referred to as FY21-22 to FY23-24.

### Attachment(s):

- Attachment A: Ballot Measure Language
- Attachment B: Table of Measure X Allocations Approved from FY21-22 to FY23-24
- Attachment C: Table of Measure X Allocation Descriptions from FY21-22 to FY23-24

### Recommendation(s)/Next Step(s):

Receive overview of Measure X allocations approved by the Board of Supervisors between Fiscal Year (FY) 21-22 to FY23-24.

### **Measure X Ballot Language**

Measure X Ballot Language, as printed in the Contra Costa County Voter Information Guide for the November 3, 2020 Presidential General Election, printed September 2020 for distribution on October 5, 2020.

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### **MEASURE X CONTRA COSTA COUNTY**

To keep Contra Costa's regional hospital open and staffed; fund community health centers; provide timely fire and emergency response; support crucial safety-net services; invest in early childhood services; protect vulnerable populations; and for other essential county services, shall the Contra Costa County measure levying a ½ cent sales tax, exempting food sales, providing an estimated \$81,000,000 annually for 20 years that the State cannot take, with funds benefitting County residents, be adopted?

## FY21-24 - Measure X Funding Allocations

| Measure X Allocations  | FY21-22<br>One-time | FY22-23       | FY23-24       | FY23-24<br>One-Time | Total Allocation (FY21-<br>FY24) | Agency                                    |
|--|---------------------|---------------|---------------|---------------------|----------------------------------|---|
| Spay/neuter, mobile clinic, pet retention grants (one-time)  |                     |               |               | \$ 750,000          | \$ 750,000                       | Animal Services                           |
| Build, Reopen and Staff Fire Stations                        | \$ 18,800,000       | \$ 3,500,000  | \$ 7,350,000  |                     | \$ 29,650,000                    | Contra Costa Fire Protection District     |
| Fire/Wildland Mitigation/Fuel Reduction                      |                     | \$ 4,500,000  | \$ 4,725,000  |                     | \$ 9,225,000                     | Contra Costa Fire Protection District     |
| Pinole Fire – Increase Service                               |                     | \$ 2,000,000  | \$ 2,100,000  |                     | \$ 4,100,000                     | Contra Costa Fire Protection District     |
| South County Training Center and Communications              |                     |               | \$ 1,100,000  |                     | \$ 1,100,000                     | Contra Costa Fire Protection District     |
| SRVFPD Behavioral Health Crisis Response                     | \$ 740,200          |               |               |                     | \$ 740,200                       | San Ramon Valley Fire Protection District |
| Diversity, Equity and Inclusion in Democracy Initiative      |                     |               | \$ 400,000    |                     | \$ 400,000                       | Clerk Recorder-Elections                  |
| Mapping Prejudice Project (one-time)                         |                     |               |               | \$ 50,000           | \$ 50,000                        | Clerk Recorder-Elections                  |
| Accessible Transportation Strategic Plan                     |                     | \$ 1,400,000  | \$ 1,470,000  |                     | \$ 2,870,000                     | Conservation and Development              |
| Climate Equity and Resilience Investment                     |                     | \$ 500,000    | \$ 525,000    |                     | \$ 1,025,000                     | Conservation and Development              |
| Illegal Dumping Initiative                                   |                     | \$ 600,000    | \$ 630,000    |                     | \$ 1,230,000                     | Conservation and Development              |
| Local Housing Trust Fund                                     |                     | \$ 10,000,000 | \$ 12,600,000 |                     | \$ 22,600,000                    | Conservation and Development              |
| Arts and Culture Programs                                    |                     | \$ 250,000    | \$ 262,500    |                     | \$ 512,500                       | County Administration                     |
| East County Community Org. Capacity Building (one-time)      |                     |               |               | \$ 1,000,000        | \$ 1,000,000                     | County Administration                     |
| Innovation Fund  | \$ 2,000,000        |               |               |                     | \$ 2,000,000                     | County Administration                     |
| Language Access Equity for the MXCAB                         | \$ 50,000           | \$ 25,000     | \$ 26,250     |                     | \$ 101,250                       | County Administration                     |
| Measure X Needs Assessment Report Writer                     | \$ 20,000           |               |               |                     | \$ 20,000                        | County Administration                     |
| Measure X Reserve Fund                                       | \$ 20,000,000       |               |               |                     | \$ 20,000,000                    | County Administration                     |
| Meas. X Sales Tax Consulting, Administration Expense & Staff | \$ 65,000           | \$ 200,000    | \$ 485,000    | \$ (400,000)        | \$ 350,000                       | County Administration                     |
| Children with Disabilities/Childcare Support                 |                     | \$ 450,000    | \$ 472,500    |                     | \$ 922,500                       | Employment and Human Services             |
| County Youth Centers (three)                                 | \$ 10,000,000       | \$ 1,750,000  | \$ 3,500,000  | \$ 1,693,000        | \$ 16,943,000                    | Employment and Human Services             |
| Develop Additional Childcare Providers                       |                     | \$ 1,500,000  | \$ 1,575,000  |                     | \$ 3,075,000                     | Employment and Human Services             |
| Early Childhood Education/Childcare                          |                     | \$ 4,000,000  | \$ 4,200,000  |                     | \$ 8,200,000                     | Employment and Human Services             |
| Family Navigators  |                     | \$ 584,000    | \$ 788,200    |                     | \$ 1,372,200                     | Employment and Human Services             |
| Food Security  |                     |               | \$ 800,000    |                     | \$ 800,000                       | Employment and Human Services             |
| Master Plan for Aging/Community Based Services               | \$ 250,000          | \$ 1,000,000  | \$ 2,100,000  |                     | \$ 3,350,000                     | Employment and Human Services             |
| Refugee Resettlement Resources                               | \$ 1,000,000        |               |               |                     | \$ 1,000,000                     | Employment and Human Services             |
| A3 Contra Costa Community Crisis Initiative                  | \$ 5,000,000        |               | \$ 21,000,000 |                     | \$ 26,000,000                    | Health Services                           |
| CCRMC Capital Projects                                       | \$ 80,000,000       |               |               |                     | \$ 80,000,000                    | Health Services                           |
| Contra Costa CARES   |                     | \$ 750,000    | \$ 750,000    | \$ (156,533)        | \$ 1,343,467                     | Health Services                           |



| Measure X Allocations   | FY21-22<br>One-time | FY22-23       | FY23-24       | FY23-24<br>One-Time | Total Allocation (FY21-<br>FY24) | Agency                                     |
|---|---------------------|---------------|---------------|---------------------|----------------------------------|--|
| Contra Costa Regional Medical Center                              |                     | \$ 40,000,000 | \$ 42,000,000 |                     | \$ 82,000,000                    | Health Services                            |
| EPSDT Leverage Fund/Children's MH Services                        | \$ 3,250,000        |               |               |                     | \$ 3,250,000                     | Health Services                            |
| Mental Health Services for 26 and under, and LGBTQ+               |                     |               | \$ 1,400,000  |                     | \$ 1,400,000                     | Health Services                            |
| Permanent Supportive Housing (Net of Match)                       | \$ 5,200,000        |               |               |                     | \$ 5,200,000                     | Health Services                            |
| Library Building Improvements                                     | \$ 4,000,000        |               |               |                     | \$ 4,000,000                     | Library                                    |
| Library Literacy Program  |                     | \$ 200,000    | \$ 210,000    |                     | \$ 410,000                       | Library                                    |
| Startup Costs for the Library Foundation                          | \$ 50,000           |               |               |                     | \$ 50,000                        | Library                                    |
| African-American Holistic Wellness - Feasibility Study (one-time) |                     |               | \$ 80,000     |                     | \$ 80,000                        | Office of Racial Equity and Social Justice |
| African-American Holistic Wellness Center (one-time)              |                     |               |               | \$ 1,000,000        | \$ 1,000,000                     | Office of Racial Equity and Social Justice |
| Office of Racial Equity and Social Justice                        |                     | \$ 600,000    | \$ 1,260,000  |                     | \$ 1,860,000                     | Office of Racial Equity and Social Justice |
| Community Based Restorative Justice                               | \$ 2,000,000        |               |               |                     | \$ 2,000,000                     | Probation                                  |
| Stand Together Contra Costa                                       |                     |               | \$ 829,000    |                     | \$ 829,000                       | Public Defender                            |
| Climate Sustainability-Sustainability Trust                       |                     | \$ 2,500,000  | \$ 2,625,000  |                     | \$ 5,125,000                     | Public Works                               |
| County Facilities Deferred Maintenance                            | \$ 3,750,000        |               |               |                     | \$ 3,750,000                     | Public Works                               |
| Parks in Unincorporated Communities                               |                     |               | \$ 1,000,000  |                     | \$ 1,000,000                     | Public Works                               |
| Body Worn and In-Car Cameras                                      | \$ 720,000          | \$ 1,841,000  | \$ 1,933,050  | \$ (339,432)        | \$ 4,154,618                     | Sheriff-Coroner                            |

**Total Allocations**      **\$ 156,895,200**    **\$ 78,150,000**    **\$ 118,196,500**    **\$ 4,493,000**    **\$ 356,838,735**

**One-time return of Measure X funds**      **\$ (895,965)**

| Agency                                   | Program/Project Name  | Description  | Total Budget<br>(Allocations)<br>FY21-FY24 | Category<br>(Ballot Language)      | Serves Vulnerable<br>Populations? | Vulnerable Populations<br>Served         |
|--|---|--|--|------------------------------------|-----------------------------------|--|
| Animal Services                          | <b>Spay/neuter, mobile clinic,<br/>pet retention grants (one-<br/>time)</b> | The Animal Services Measure X program provides \$750,000 in funding over a three-year period to local community based organizations to provide services for pet owners experiencing homelessness and pet owners residing in high-intake areas. These areas include the City of Pittsburg/Bay Point in 94565 and the City of Richmond in 94801, along with the surrounding areas. The County found that these areas have the highest numbers of strays, bites, and activities related to dangerous and potentially dangerous animals. | \$ 750,000                                 | Other Essential<br>County Services | Yes                               | Residents residing in<br>94801 and 94565 |
| Contra Costa Fire<br>Protection District | <b>Build, Reopen and Staff Fire<br/>Stations</b>                            | Funding to build, staff, and equip Fire Station 94 in downtown Brentwood and partial funding toward construction of Fire Station 90 (formerly known as 51) in Brentwood. Funding to staff and equip an additional company in Antioch. Includes purchase of a ladder truck and station remodel to accommodate additional crew members.  | \$ 29,650,000                              | Fire and<br>Emergency<br>Response  | Yes                               |  |
| Contra Costa Fire<br>Protection District | <b>Fire/Wildland Mitigation/Fuel<br/>Reduction</b>                          | Staff a wildland hand crew for fire suppression and fuel mitigation projects. Additional funding is available annually for all fire service agencies and residents to perform fuel reduction work, home hardening, and other wildland fire prevention projects.  | \$ 9,225,000                               | Fire and<br>Emergency<br>Response  | Yes                               |  |
| Contra Costa Fire<br>Protection District | <b>Pinole Fire – Increase Service</b>                                       | Funding to increase fire and emergency services in Pinole Valley and surrounding area. Subject to the City of Pinole contracting with Contra Costa County Fire District, the funding allows the reopening of Fire Station 74 to serve Pinole, unincorporated areas, and surrounding communities.   | \$ 4,100,000                               | Fire and<br>Emergency<br>Response  | Yes                               |  |

| Agency                                | Program/Project Name  | Description   | Total Budget (Allocations) FY21-FY24 | Category (Ballot Language)      | Serves Vulnerable Populations? | Vulnerable Populations Served  |
|---------------------------------------|---|---|--------------------------------------|---------------------------------|--------------------------------|--|
| Contra Costa Fire Protection District | <b>South County Training Center and Communications</b>                                      | This project is managed by the San Ramon Valley Fire Protection District. Once complete, the South County Training Center will be available to all Contra Costa Fire Agencies for training, relieving pressure on Contra Costa Fire's facility in Concord. The San Ramon Valley Fire Dispatch Center will serve as a back up to the Contra Costa Regional Fire Communications Center (CCRFCC) in the event of a catastrophic failure.   | \$ 1,100,000                         | Fire and Emergency Response     | Yes                            |  |
| County Administration                 | <b>San Ramon Valley Fire Protection District (SRVFPD) Behavioral Health Crisis Response</b> | The Public Safety for Mental Health Initiative is a transformational approach to addressing the current and growing mental health crisis throughout our communities. Funds provide generalist training for all First Responders, Law Enforcement Partners and Dispatchers. Other costs include the purchase and outfitting of one 24/4 "sprinter" ambulance for transporting patients and the recruitment, training, and equipping of (non-firefighter) paramedics in specialized mental health care that would be available 24 hours a day, 7 days a week, 365 days a year, to respond to non-violent mental health calls.   | \$ 740,200                           | Fire and Emergency Response     | Yes                            | Individuals experiencing mental health crisis.                                 |
| Clerk Recorder-Elections              | <b>Diversity, Equity and Inclusion in Democracy Initiative</b>                              | The addition of 2 full-time Diversity, Equity, and Inclusion Specialists to the Elections Division's Voter Education and Outreach team is a strategic step toward achieving and exceeding our organization's diversity, equity, and inclusion goals, as well as helping increase voter turnout through a robust education and outreach program. By prioritizing voter education and engagement within underrepresented communities, we aim to empower citizens, promote inclusivity, and contribute to a more equitable democratic process. This proposal seeks to enhance civic education, build stronger community relationships, and drive meaningful change in our society. | \$ 400,000                           | Other Essential County Services | Yes                            | Non-English Speaking, Youth, Low Income, Low Registration/Voting Participation |

| Agency                       | Program/Project Name                            | Description  | Total Budget (Allocations) FY21-FY24 | Category (Ballot Language)      | Serves Vulnerable Populations? | Vulnerable Populations Served   |
|------------------------------|---|--|--------------------------------------|---------------------------------|--------------------------------|---|
| Clerk Recorder-Elections     | <b>Mapping Prejudice Project (one-time)</b>     | The Contra Costa Mapping Prejudice project, a collaboration between the Contra Costa Clerk-Recorder Division, the University of Minnesota, and local National Park Service volunteers, will foster healing in marginalized communities. The goal of this project is to go beyond completing all requirements regarding illegal restrictive covenants enacted under Assembly Bill 1466, by developing an interactive historical map on the Clerk-Recorder-Election's Department website that visually identifies the locations of where illegal language exists in the historical record to better understand the impact of structural racism in housing on Black, Indigenous and people of color in Contra Costa County. The Clerk-Recorder's public interface will include all Restrictive Covenant Modification documents that have been recorded. Each document that is redacted to remove illegal racial covenants will be indexed in two ways to ensure easy access to the public - both the manner of the original document as well as a Restrictive Covenant Modification.  | \$ 50,000                            | Other Essential County Services | Yes                            | Racial minorities and other groups discriminated against in unlawful restrictive covenants.                   |
| Conservation and Development | <b>Accessible Transportation Strategic Plan</b> | Accessible Transportation Strategic Plan (ATSP) implementation has two general tracks, 1) program implementation bringing direct services to the target population, and 2) systemic/governance improvements to address a legacy leadership vacuum in this service area by establishing a new Coordinating Entity. Supported programs include Countywide Travel Training program, LIFE (Low Income Fare Equity), and the City of San Pablo Medical One-Seat pilot. The establishment of a Coordinating Entity by CCTA is expected by January 2025 and is now being referred to as the Office of Accessibility and Equity.   | \$ 2,870,000                         | Other Essential County Services | Yes                            | Seniors, disabled individuals   |
| Conservation and Development | <b>Climate Equity and Resilience Investment</b> | The Climate Equity and Resilience Investment is an ongoing body of work that advances the County's climate action and environmental justice goals. The Measure X investment has helped the County achieve results and receive grant funding, including a \$1.5 million grant from the Ocean Protection Council to support preparation of the Contra Costa Resilient Shoreline Plan. Staff are developing community-facing clean energy projects and programs, including a \$356,510 block grant from the U.S. Department of Energy that will provide no-cost energy efficiency and weatherization upgrades for buildings in the unincorporated areas that operate as daycare facilities; develop an inventory of existing building stock and cost analysis on transitioning to low- or zero-carbon energy appliances; develop an energy efficiency standard for new buildings permitted by the County; and progress development of a roadmap for transitioning all buildings in the unincorporated County to cleaner energy sources. Sustainability staff also provide ongoing support to the County's Economic Development team on the climate-related aspects of planning for a transition away from an economy based on fossil fuels. | \$ 1,025,000                         | Other Essential County Services | Yes                            | Impacted Communities countywide (as defined in the draft General Plan and Climate Action and Adaptation Plan) |

| Agency                       | Program/Project Name   | Description   | Total Budget (Allocations) FY21-FY24 | Category (Ballot Language)      | Serves Vulnerable Populations? | Vulnerable Populations Served  |
|------------------------------|--|---|--------------------------------------|---------------------------------|--------------------------------|--|
| Conservation and Development | <b>Illegal Dumping Initiative</b>                                      | The Illegal Dumping Initiative involves five County departments working together to combat illegal dumping through education, prevention, clean-up, and enforcement. Launched in June 2019, the Initiative consists of 56 approved strategies designed to enhance existing efforts with improved coordination and targeted investments, aiming to reduce illegal dumping and its negative impacts on community health, pride, and safety.   | \$ 1,230,000                         | Other Essential County Services | Yes                            | Countywide (unincorporated), including numerous impacted communities                                 |
| Conservation and Development | <b>Local Housing Trust Fund</b>  | On November 16, 2021, the County Board of Supervisors approved allocating a portion of Measure X revenue to establish a new funding source to support the development of affordable housing and housing/homelessness related activities, now known as the Measure X Housing Fund (MX Housing Fund). These funds are intended to be allocated to housing developers to develop new residential units of affordable housing and to various non-profit service providers to provide housing/homelessness related services, including preventions services. | \$ 22,600,000                        | Safety Net Services             | Yes                            | Low-income households, including extremely low-income households and those experiencing homelessness |
| County Administration        | <b>Arts and Culture Programs</b>                                       | The Measure X allocation for arts and culture is funding the establishment and operations of an Arts Council, which is being provided by ARTSCCC. A five-year contract has been authorized by the Board of Supervisors for these services for the period of January 1, 2024 through December 31, 2028.  | \$ 512,500                           | Other Essential County Services |                                |  |
| County Administration        | <b>East County Community Organization Capacity Building (one-time)</b> | A new allocation of one-time funding was approved by the Board of Supervisors on December 12, 2023 with the intent of being directed towards capacity building for East County community organizations (Districts III & V).   | \$ 1,000,000                         | Other Essential County Services |                                |  |
| County Administration        | <b>Innovation Fund</b>   | A one-time allocation to seed pilot programs and innovative public service projects proposed by nonprofit community-based organizations in response to local service needs. Service categories are Safe & Engaged Communities, Agriculture and Food Systems, Economic Vitality, Clean & Sustainable Environment, and Reliable and Accessible Infrastructure.  | \$ 2,000,000                         | Other Essential County Services | Yes                            |  |

| Agency                | Program/Project Name   | Description  | Total Budget (Allocations) FY21-FY24 | Category (Ballot Language)      | Serves Vulnerable Populations? | Vulnerable Populations Served  |
|-----------------------|--|--|--------------------------------------|---------------------------------|--------------------------------|--|
| County Administration | <b>Language Access Equity for the MXCAB</b>                                      | Provides simultaneous interpretation in Spanish and American Sign Language (ASL) for Measure X Community Advisory Board (MXCAB) meetings. The MXCAB is responsible for conducting regular assessments of community needs and making recommendations for how Measure X funds should be spent. Regular meetings of the MXCAB are held the third Wednesday of each month at 5 pm.   | \$ 101,250                           | Other Essential County Services | Yes                            | Individuals who communicate using American Sign Language; individuals who use Spanish as their primary language. |
| County Administration | <b>Measure X Needs Assessment Report Writer</b>                                  | The Board of Supervisors approved a one-time allocation of \$20,000 for a contracted report writer to meet both the Measure X Community Advisory Body's (MXCAB) request to hire a needs assessment writer and the request made by several Board members to have a final report detailing any other unmet needs not covered by the MXCAB focused area presentations. The report was presented to the MXCAB at their November 16, 2022 meeting.  | \$ 20,000                            | Other Essential County Services | No                             |  |
| County Administration | <b>Measure X Reserve Fund</b>  | The Measure X Reserve Fund and policy was established in November 2021 to help mitigate adverse impacts to on-going programs from short-term or long-term reductions in revenue.   | \$ 20,000,000                        | Reserves                        | No                             |  |
| County Administration | <b>Measure X Sales Tax Consulting, Administrative Expense, and Staff Support</b> | The County contracts with a sales tax consultant to perform sales tax and economic analysis, allocation audit and recovery, and provide on-going consultation regarding Measure X sales tax revenues. Funding also supports one Deputy County Administrator position responsible for: providing administrative support to the Measure X Community Advisory Board and the Measure X Community Fiscal Oversight Committee; coordinating annual Measure X reporting; and, coordinating annual Measure X financial and programmatic audit. | \$ 350,000                           | Other Essential County Services | No                             |  |

| Agency                        | Program/Project Name                                | Description   | Total Budget (Allocations) FY21-FY24 | Category (Ballot Language)      | Serves Vulnerable Populations? | Vulnerable Populations Served   |
|-------------------------------|---|---|--------------------------------------|---------------------------------|--------------------------------|---|
| Employment and Human Services | <b>Children with Disabilities/Childcare Support</b> | The initiative seeks to assess needs, plan services, and enhance access to inclusive care and learning environments. By using Measure X funding, the project will: 1) develop a 3-year support plan based on data and the 2020 Inclusion Blueprint; 2) build capacity among childcare and early learning providers to foster inclusive environments; and 3) establish metrics to track progress in enhancing inclusion for children with disabilities. First 5 Contra Costa is the subrecipient of these funds, and aims to lead a collaborative effort with local organizations supporting young children with disabilities and their families.  | \$ 922,500                           | Early Childhood Services        | Yes                            | Parents and providers of children with disabilities   |
| Employment and Human Services | <b>County Youth Centers (three)</b>                 | Funds are intended to develop three new Youth Centers in Contra Costa, in Districts 3, 4 and 5. Youth Centers will provide programs and services for all middle-school, high-school youth, with a focus on priority youth populations, such as BIPOC, at-risk, low income, justice involved, LGBTQ+, and youth from systems of care. Programs and services offered will be determined by Community Engagement feedback, key informant interviews and stakeholder input, and may include, but are not limited to, the following: Behavioral and mental health supports, academic support and tutoring, youth job training and employment services, music/art and cultural programs, sport/fitness programs, mentoring programs, and youth leadership opportunities.      | \$ 16,943,000                        | Other Essential County Services | Yes                            | All Youth, (including BIPOC, at risk, economically disadvantaged, LGBTQIA+, & systems involved) |
| Employment and Human Services | <b>Develop Additional Childcare Providers</b>       | This project aims to distribute financial assistance to new and existing childcare providers prioritizing after-hours and weekend care as well as services for children with disabilities, aiming to support workforce retention in underserved areas of Contra Costa. Contractor, CocoKids, will manage and implement the distribution of funds to early childhood teachers and family childcare providers, as incentive for existing providers to offer these additional services, as well as encourage new providers to enter the industry. CocoKids, a 501c3 non-profit, offers parent services, administers Childcare Fund subsidies, manages Child Health and Nutrition programs, and operates a Learning Institute focused on enhancing early education quality. | \$ 3,075,000                         | Early Childhood Services        | Yes                            | Parents and Providers of Children with disabilities   |
| Employment and Human Services | <b>Early Childhood Education/Childcare</b>          | The Workforce Development Board of Contra Costa facilitated the procurement of CocoKids as the community-based Contractor for the Measure X Early Childhood Care and Education Financial Assistance program. CocoKids will manage financial assistance distribution to eligible Contra Costa families based on income, family size, and location, aiming to expand childcare accessibility through vouchers. As a 501c3 non-profit, CocoKids provides parent referrals, administers childcare subsidies, offers Child Health and Nutrition services, and operates a Learning Institute for early education.   | \$ 8,200,000                         | Early Childhood Services        | Yes                            | Parents and Providers of Children with disabilities   |

| Agency                           | Program/Project Name  | Description  | Total Budget<br>(Allocations)<br>FY21-FY24 | Category<br>(Ballot Language) | Serves Vulnerable<br>Populations? | Vulnerable Populations<br>Served             |
|----------------------------------|---|--|--|-------------------------------|-----------------------------------|--|
| Employment and<br>Human Services | <b>Family Navigators</b>                                      | Each Board of Supervisor has an assigned Family Navigator to assist at risk residents. Each Supervisor designates the location and targeted population to whom their assigned navigator will provide support. The Family Navigators would be used to improve the lives of students and their families and to ensure successful learning and improved academic performance by the students. Initially, the navigators would be used to develop an Action Plan and protocols for an Integrated Services Team (IST) to work with families to achieve these goals. | \$ 1,372,200                               | Safety Net<br>Services        | Yes                               | Economically<br>disadvantaged youth          |
| Employment and<br>Human Services | <b>Food Security</b>  | This allocation is designated to address food insecurity in Contra Costa County. Listening sessions have been held with community stakeholders, including community-based organizations partnering in the area of food security. EHSD has joined with Health Services' Contra Costa County Food as Medicine Collaborative Consortium (FAM) to further discuss funding priorities and develop a Request for Proposals from community-based providers.   | \$ 800,000                                 | Safety Net<br>Services        | Yes                               | Low income, food<br>insecure individuals     |
| Employment and<br>Human Services | <b>Master Plan for<br/>Aging/Community Based<br/>Services</b> | Aging & Adult Services is coordinating a community process to develop a ten year blue-print for a Master Plan for Aging Local Playbook. The steering committee is finalizing the plan, which will be presented to the Family & Human Services Committee in September 2024. Additionally, a portion of this funding is used for contracts with providers serving seniors.   | \$ 3,350,000                               | Safety Net<br>Services        | Yes                               | Older Adults and Adults<br>with disabilities |
| Employment and<br>Human Services | <b>Refugee Resettlement<br/>Resources</b>                     | Jewish Family Community Services received a Measure X allocation to assist refugees resettling in Contra Costa County. The contract with Jewish Family Community Services originally ran from October 1, 2022 through June 30, 2023. The contract was extended through June 30, 2024. To date EHSD has served 1,663 clients.   | \$ 1,000,000                               | Safety Net<br>Services        | Yes                               | Refugees                                     |



| Agency          | Program/Project Name   | Description   | Total Budget (Allocations) FY21-FY24 | Category (Ballot Language)      | Serves Vulnerable Populations? | Vulnerable Populations Served  |
|-----------------|--|---|--------------------------------------|---------------------------------|--------------------------------|--------------------------------|
| Health Services | <b>A3 Contra Costa Community Crisis Initiative</b>                   | <p>This Measure X project provides funding for the continuance of the design work for A3 Wellness Campus to include Crisis Call Center, Care on Demand clinic, and Peer Respite Center.</p> <p>Funding will also be provided by this project to:</p> <ul style="list-style-type: none"> <li>• Purchase vehicle in order to improve behavioral health crisis response services</li> <li>• Develop training videos for law enforcement to work effectively and collaboratively when responding to a behavioral health crisis in the field/community</li> <li>• Implement the Medi-Cal Mobile Crisis Services Benefit (January 2024)</li> </ul>  | \$ 26,000,000                        | Other Essential County Services | Yes                            | Medi-Cal and Indigent Patients |
| Health Services | <b>Contra Costa Regional Medical Center (CCRMC) Capital Projects</b> | <p>Since its construction, Contra Costa Regional Medical Center and Health Center's (CCRMC/HC's) empaneled patient assignment has had continued growth. Additionally, population health metric goals have increased access requirements. There is need to modernize facility infrastructure with capital investments. A CCRMC campus master plan was recently updated and completed by Vanir to propose construction phasing for new buildings. The \$80M in Measures X funding will be used for construction costs on a phased basis for a Medical Office Building, Parking, Public Health Lab, and Interventional Radiology. The construction start date is dependent on Request for Proposal responses and a value engineering assessment.</p>                   | \$ 80,000,000                        | Public Health                   | Yes                            | Medi-Cal and Indigent Patients |
| Health Services | <b>Contra Costa CARES</b>  | <p>The CARES program was established in 2015 to provide care to uninsured residents who were not eligible for coverage expansion under the Affordable Care Act due to documentation status. In FY 22/23 (retroactive to May 2022) and FY 23/24 \$750,000 in Measure X funds were allocated for each of those fiscal years to expand the services offered to include behavioral health for a total of \$1,500,000 in Measure X Funds. Payments were made on a per member per month basis to three community clinic systems: Lifelong, La Clinica and Brighter Beginnings. The program concluded on 12/31/23. Total payments made were \$1,343,291. A refund of the \$156,709 unexpended allocation will be made to the Measure X Fund during the FY 23/24 close.</p> | \$ 1,343,467                         | Public Health                   | Yes                            | Undocumented individuals       |

| Agency          | Program/Project Name                                       | Description   | Total Budget (Allocations) FY21-FY24 | Category (Ballot Language)      | Serves Vulnerable Populations? | Vulnerable Populations Served        |
|-----------------|--|---|--------------------------------------|---------------------------------|--------------------------------|--------------------------------------|
| Health Services | <b>Contra Costa Regional Medical Center</b>                | On-going Measure X funding is utilized to retain and hire staff to maintain quality and access to existing primary care, specialty care, ancillary services, and hospital services for all CCRMC empaneled patients. Personnel costs have seen an inflationary trend and new labor contracts provide significant cost of living adjustments.  | \$ 82,000,000                        | Public Health                   | Yes                            | Medi-Cal and Indigent Patients       |
| Health Services | <b>EPSDT Leverage Fund/Children's MH Services</b>          | In FY 2022-23, Behavioral Health received \$3,250,000 in Measure X funds that served as the match portion of Federal Financial Participation (FFP) for Early and Periodic Screening, Diagnostic and Treatment (EPSDT) contracts. The EPSDT provides comprehensive and preventive health care services for children under age 21 who are enrolled in Medicaid. EPSDT is key to ensuring that children and adolescents receive appropriate preventive, dental, mental health and specialty services.  | \$ 3,250,000                         | Early Childhood Services        | Yes                            | Medi-Cal Patients                    |
| Health Services | <b>Mental Health Services for 26 and under, and LGBTQ+</b> | In December 2023, the Board of Supervisors directed a new allocation for Mental Health Services for individuals who are 26 and under, and for individuals who are LGBTQ+.   | \$ 1,400,000                         | Other Essential County Services | Yes                            | Youth                                |
| Health Services | <b>Permanent Supportive Housing (Net of Match)</b>         | One-time MX funds, allocated for permanent supportive housing in the amount of \$5,200,000 are being used to leverage \$18,000,000 of other funding from the following sources:<br><ul style="list-style-type: none"> <li>\$16,000,000 in State Homekey funds – restricted to the purchase a building in San Pablo, which will provide 54 new studio units of permanent supportive housing for the homeless.</li> <li>\$2,058,505 in a one-time Whole Person Care grant for the acquisition cost of housing for persons that are homeless and eligible for Medi-Cal. This grant is restricted to fund pilot programs that coordinate health, behavioral health, and social services in a patient-centered manner. The grant funds should target individuals who are mentally ill and are experiencing homelessness or who are at risk of homelessness and have a demonstrated medical need for housing and/or supportive services. These funds have an expenditure deadline.</li> </ul> | \$ 5,200,000                         | Safety Net Services             | Yes                            | Homeless, mentally ill, and disabled |

| Agency  | Program/Project Name                            | Description   | Total Budget (Allocations) FY21-FY24 | Category (Ballot Language)      | Serves Vulnerable Populations? | Vulnerable Populations Served             |
|---------|---|---|--------------------------------------|---------------------------------|--------------------------------|---|
| Library | <b>Library Building Improvements</b>            | \$4 million of one time Measure X funds are being used to address deferred maintenance in the following county-owned library facilities: Antioch, Kensington, Pinole, Ygnacio Valley and Rodeo Libraries. These funds will go towards roof replacement, electrical and lighting upgrades, and new HVAC systems.   | \$ 4,000,000                         | Other Essential County Services | Yes                            | Low income individuals; BIPOC individuals |
| Library | <b>Library Literacy Program</b>                 | \$210,000 of ongoing MX funds are being used to staff the Library Early Literacy Outreach Program: the Rolling Reader. The Rolling Reader is an all-electric van that delivers books, STEM and early literacy take-home activities to young children in the following low-income communities: Antioch, Bay Point, Bethel Island, Byron, Concord, El Sobrante, Knightsen, Monument Corridor in Concord, North Richmond, Oakley, Pinole, Pittsburg, Rodeo and San Pablo. The staff consist of 1.0 Librarian II and .8 Driver Clerk.                           | \$ 410,000                           | Early Childhood Services        | Yes                            | Low income individuals; BIPOC individuals |
| Library | <b>Startup Costs for the Library Foundation</b> | \$50,000 of one-time MX funds were allocated to establish a countywide Library Foundation, The Library Foundation of Contra Costa, as a 501(c)(3) non-profit organization. Once formed, the Foundation will provide a platform for community fundraising in order to support library services. The funds will be used for legal and accounting services related to becoming established as a private, non-profit organization, professional services to create a website and logo; and consulting services to provide fundraising training and development. | \$ 50,000                            | Early Childhood Services        | Yes                            | Low income individuals; BIPOC individuals |

| Agency   | Program/Project Name   | Description   | Total Budget (Allocations) FY21-FY24 | Category (Ballot Language)      | Serves Vulnerable Populations? | Vulnerable Populations Served  |
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| Office of Racial Equity and Social Justice (ORESJ) | <b>African-American Holistic Wellness - Feasibility Study (one-time)</b> | In April 2023, BOS approved a one-time allocation of \$80,000 to conduct a feasibility study towards developing an African American Holistic Wellness and Resource Hub (AAHWRH) in CC County. This budget was further augmented with funding from the ORESJ operating budget, for a total allocation of \$180,000. The AAHWRH is intended to support the health, well-being and safety of African American and other vulnerable communities through the delivery, coordination, and/or collaboration of community-based, culturally-relevant programs and services designed to meet immediate needs and eliminate health and wellness disparities. The feasibility study will outline the most pressing needs faced by the African American community in the County, what services should be housed within the African American Holistic Wellness and Resource Hub, the location(s) of those services to best serve the needs of the most vulnerable members of the African American community, and the initial county investment and total cost to establish the services. | \$ 80,000                            | Other Essential County Services | Yes                            | low-income African American/POC communities                                      |
| Office of Racial Equity and Social Justice         | <b>African-American Holistic Wellness Center (one-time)</b>              | In relation to the Board of Supervisors' (BOS') goal of establishing an African American Holistic Wellness and Resource Hub (AAHWRH) in Contra Costa County, the Board allocated \$1M to fund services and programs that promote and support African American health, well-being and safety. The purpose of these funds is to support and augment existing services/programs in the immediate, short-term while the planning and development of an AAHWRH takes place.  | \$ 1,000,000                         | Safety Net Services             | Yes                            | low-income African American/POC communities                                      |
| Office of Racial Equity and Social Justice         | <b>Office of Racial Equity and Social Justice</b>                        | The Office of Racial Equity and Social Justice (ORESJ) supports the County's efforts to strengthen and expand equity, access and inclusion for all county residents and communities, especially those most impacted by racial and socioeconomic disparities. The vision of ORESJ is that all CC County residents achieve positive health and well-being and are able to access the resources they need to thrive. Approved by the BOS in 2020, and after a 2-year community-led research and planning process, ORESJ was established in FY 2022-23 and the inaugural Co-Directors (2) were selected and hired in October 2023 and November 2023, respectively.  | \$ 1,860,000                         | Other Essential County Services | Yes                            | low-income POC/marginalized communities  |
| Probation  | <b>Community Based Restorative Justice</b>                               | The purpose of the Community-based Restorative Justice project (also referred to as the Restorative Justice Initiative (RJI)) is to support embedding and implementing restorative approaches within local systems and communities in need of alternative responses to youth and/or adults at risk of justice system involvement and/or currently justice involved. Probation will procure community-based services that employ restorative practices and are coordinated with existing restorative justice programming within schools, communities, and/or local justice system partners.  | \$ 2,000,000                         | Other Essential County Services | Yes                            | youth/adults at risk of justice system involvement; justice-impacted communities |

| Agency          | Program/Project Name                               | Description  | Total Budget (Allocations) FY21-FY24 | Category (Ballot Language)      | Serves Vulnerable Populations? | Vulnerable Populations Served                     |
|-----------------|--|--|--------------------------------------|---------------------------------|--------------------------------|---|
| Public Defender | <b>Stand Together Contra Costa</b>                 | Stand Together Contra Costa (STCC) is a rapid response, legal services, and community education project to support safety and justice for immigrant families in Contra Costa County. The Measure X allocation provides funding for five (5) FTE new STCC staff to include three (3) FTE Deputy Public Defender II (Immigration Defender Attorneys), one (1) FTE Legal Assistant, and one (1) FTE Clerk Experienced Level.  | \$ 829,000                           | Safety Net Services             | Yes                            | Indigent immigrants                               |
| Public Works    | <b>Climate Sustainability-Sustainability Trust</b> | In September 2020, the Board of Supervisors adopted a resolution declaring a climate emergency in Contra Costa County. The Measure X budget allocation for the Sustainability Fund is intended to implement action items to address the climate crisis. The focus of the funding is improvements to County facilities infrastructure and operations to reduce Greenhouse Gas (GHG) emissions and meet the County's Climate Action Plan goals and initiatives. The initial focus of the funding is implementing electric vehicle charging stations. | \$ 5,125,000                         | Other Essential County Services | No                             |   |
| Public Works    | <b>County Facilities Deferred Maintenance</b>      | The purpose of the funding is to address specific deferred maintenance needs at County facilities. The funding is targeted to County facilities that serve either multiple departments or are part of the Employment and Human Services Department facilities serving significant numbers of Contra Costa County residents.  | \$ 3,750,000                         | Other Essential County Services | No                             |   |
| Public Works    | <b>Parks in Unincorporated Communities</b>         | The funding allocation is to fund capital needs in areas of the County that do not have sufficient funding for proper park maintenance and establishment of a larger County-wide Parks and Recreation Program.   | \$ 1,000,000                         | Other Essential County Services | Yes                            | Limited parks services in West and Central County |
| Sheriff-Coroner | <b>Body Worn and In-Car Cameras</b>                | This allocation funds body-worn cameras and in-car equipment for all sworn officers, along with maintenance, support and staffing for the Professional Standards Unit. The Professional Standards Unit includes a Director and two Sheriff Specialists responsible for processing such public and legal requests. A department-wide body-worn and in-car camera infrastructure is one of the best systems to help bridge community-to-law enforcement relations and build and maintain trust with the citizens we serve.                           | \$ 4,154,618                         | Other Essential County Services | No                             |   |



# CONTRA COSTA COUNTY

1025 ESCOBAR STREET  
MARTINEZ, CA 94553

## Staff Report

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**File #:** 24-2310

**Agenda Date:** 7/24/2024

**Agenda #:** 6.

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Advisory Board: MEASURE X COMMUNITY FISCAL OVERSIGHT COMMITTEE  
Subject: Overview of Audit Scope and Audit Work Plan  
Presenter: David Bullock and Guian Chhim, Macias Gini & O'Connell, LLP

### Information:

The County's external auditor, Macias Gini & O'Connell (MGO) will provide an overview of their firm, the Measure X audit scope, and audit work plan. This information will help inform the Committee of the audit work to be performed, and the type of audit report to be provided to the Committee.

The current Committee work plan and Audit work plan have scheduled the audit report to be presented to the Measure X Community Fiscal Oversight Committee at the October 23, 2024 meeting.

### Recommendation(s)/Next Step(s):

Receive report from MGO on the Measure X Audit report scope and work plan.





Measure X Community Fiscal Oversight Committee  
Professional Auditing Services

'mGO.

# County of Contra Costa

July 24, 2024

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# MGO today

You deserve to thrive. That's why at the core of everything we do is this simple promise: human care comes first. With connection and trust established with our clients — and proper support for our team members — we provide holistic financial guidance to shape long-term success for all.

It is our honor to help steward you toward a promising future.

600+

Team  
Members

37

Languages  
Spoken

97

Client  
Countries

32

U.S. States with  
Employees

18

Cities with  
Offices

63

Partners



# Audit Plan

We are pleased to present our audit plan to the Measure X Community Fiscal Oversight Committee of the County of Contra Costa for the initial period from April 1, 2021 through June 30, 2024. This document provides an overview of the external audit.

We appreciate the opportunity to meet with you to discuss the audit plan, especially as a two-way dialogue can provide valuable information for the audit process. We look forward to working with you!

## FAST FACTS

We are the leading provider  
of audit services to large  
government entities in California

We currently audit

**6** of **10**  
the

largest cities in California

We currently audit

**8** of **15**  
the

largest counties in California

2021-24 Audit Plan

## Scope of Services and Deliverables



# Scope of Services and Deliverables

## Scope of Services

- Conduct a financial and compliance audit of tax revenues derived from the Contra Costa County Measure X transactions and use tax for the initial period from April 1, 2021 through June 30, 2024

## Deliverables

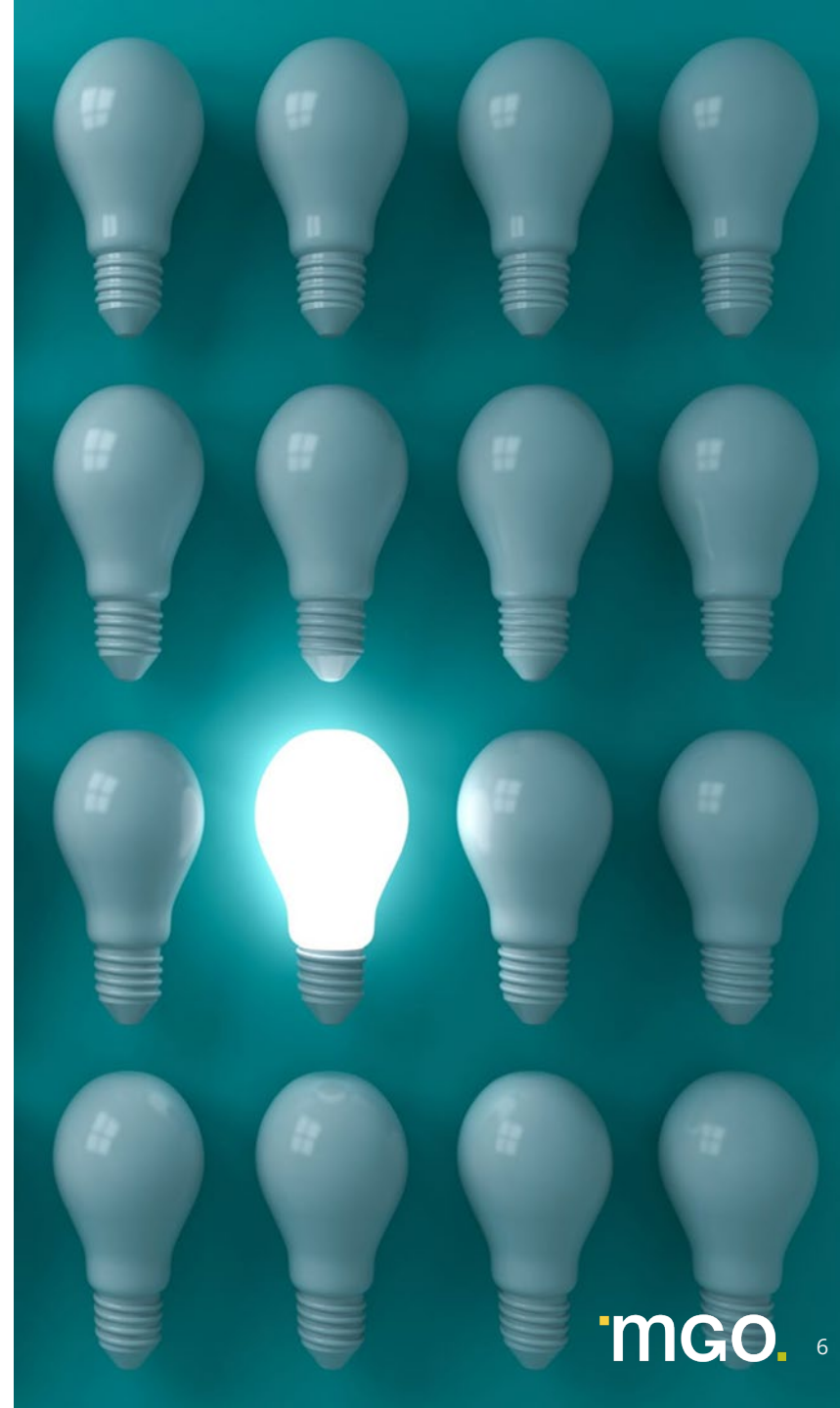
- Issue opinion on the Measure X Schedule of Expenditures under U.S. generally accepted auditing standards and *Government Auditing Standards*
- Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters
- Independent Accountant's Report on Compliance with Measure X
- Management comments and recommendations, if any

## Additional Communications

- Responsibilities
- Audit Timeline
- Audit Approach

2021-24 Audit Plan

# Independent Auditor's and County Management's Responsibilities



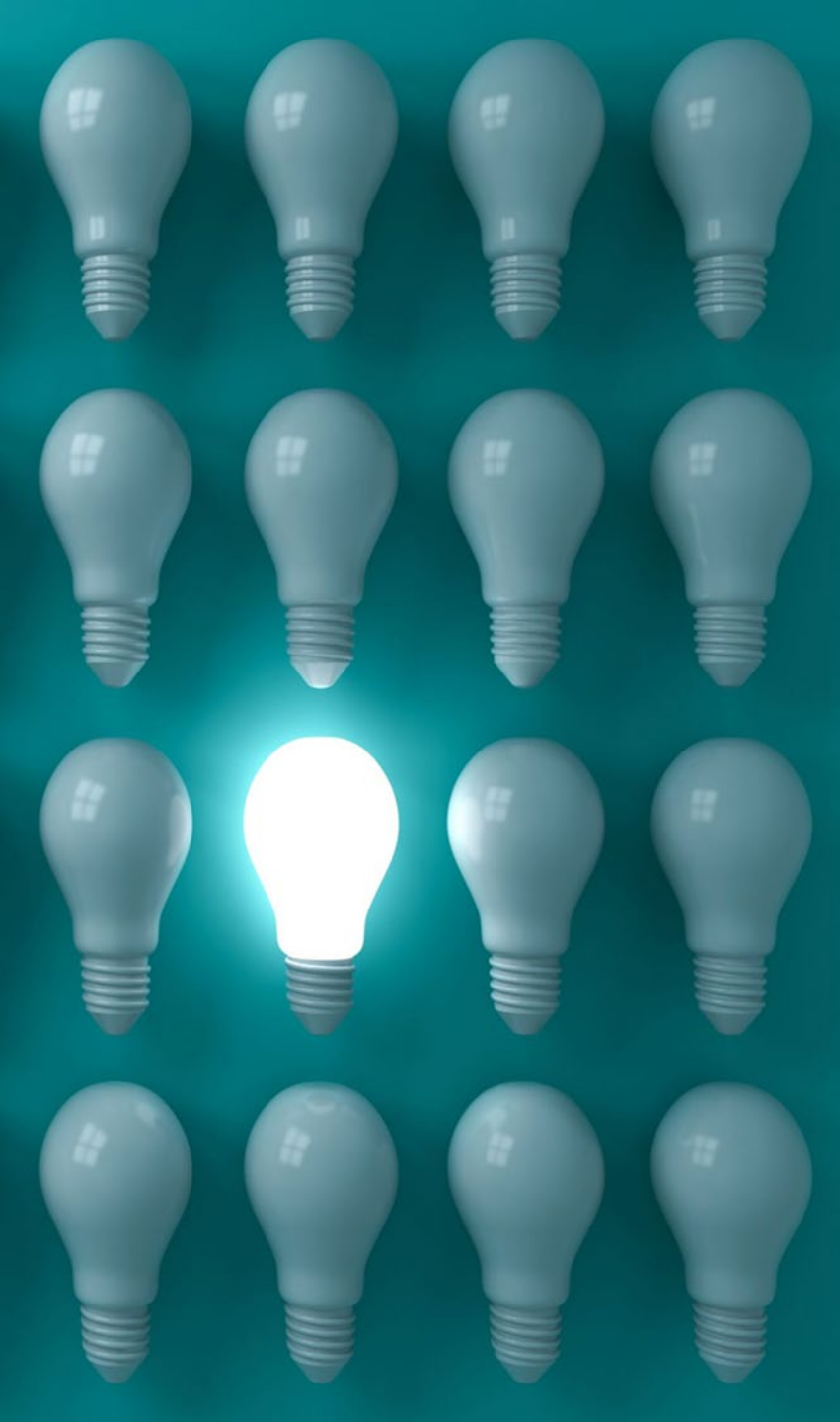


# Independent Auditor's Responsibilities

- ✓ Exercising professional judgment and maintaining professional skepticism throughout the audit
- ✓ Assessing the risk of material misstatement of the Measure X Schedule of Expenditures and the risk of noncompliance with Measure X, whether due to fraud or error, and designing audit procedures to respond to those risks
- ✓ Obtaining an understanding of internal control relevant to the audit in order to design audit procedures (but not for expressing an opinion on the effectiveness)
- ✓ Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management
- ✓ Communicating with those charged with governance the planned scope and timing of the audit, significant audit findings, and certain internal-control related matters identified during the audit

# County Management's Responsibilities

- ✓ Preparation and fair presentation of the Measure X Schedule of Expenditures in accordance with U.S. GAAP
- ✓ Designing, implementing, and maintaining effective internal control over financial reporting
- ✓ Compliance with the requirements of Measure X
- ✓ Informing us of its knowledge of any allegations for fraud or suspected fraud
- ✓ Providing us with written representations



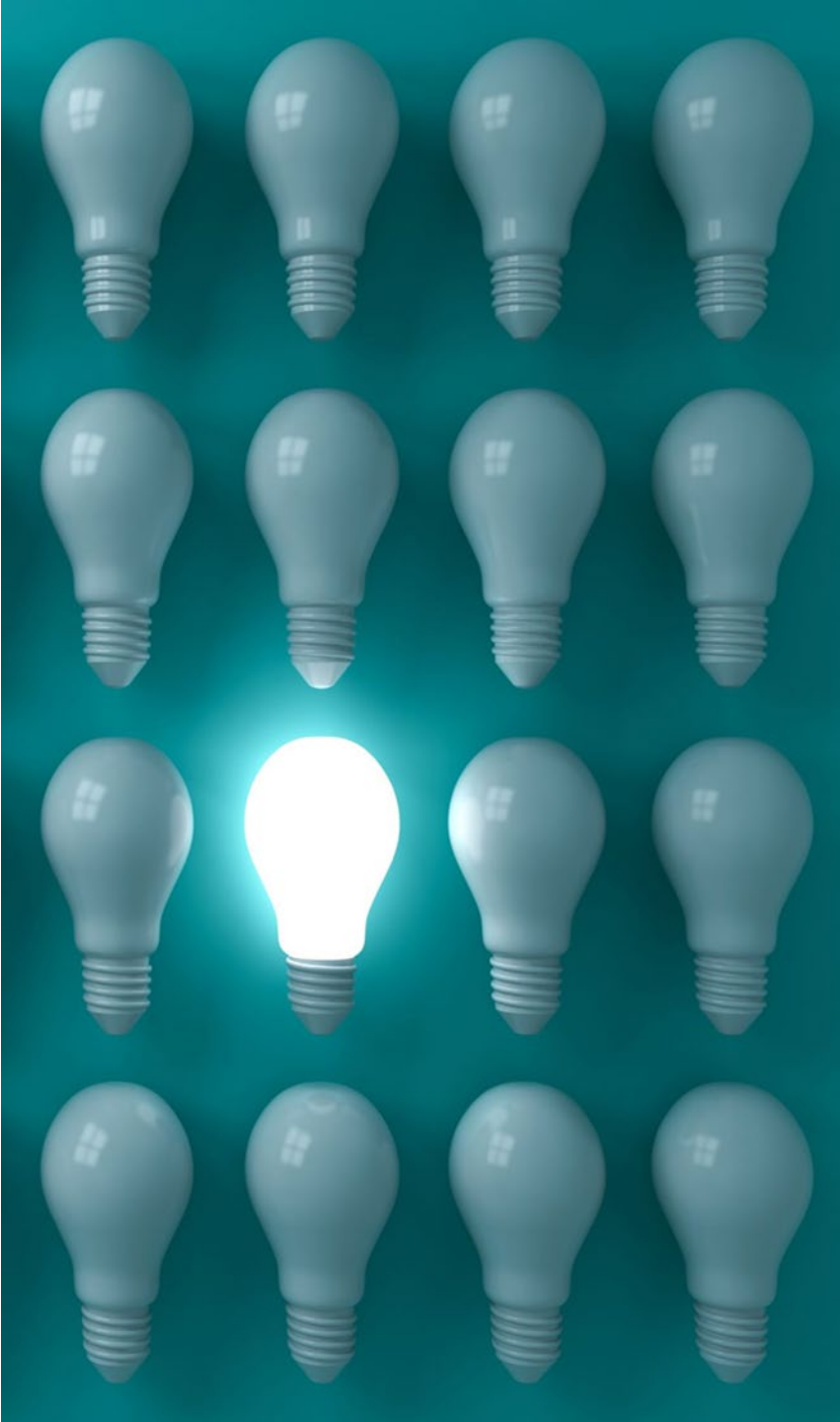
2021-24 Audit Plan

# Audit Timeline

# Audit Timeline

| Activity  | Jul | Aug | Sep | Oct | Nov |
|---|-----|-----|-----|-----|-----|
| Periodic meetings and discussions with management                                       | X   | X   | X   | X   | X   |
| Gather information to develop audit strategy, and determine nature and scope of Testing | X   | X   |     |     |     |
| Perform tests of controls over significant transaction cycles                           | X   | X   |     |     |     |
| Substantive audit procedures  | X   | X   | X   | X   |     |
| Review draft financial reports and issue audit opinions                                 |     |     |     | X   |     |
| Presentation to the Measure X Community Fiscal Oversight Committee                      |     |     |     | X   |     |





2021-24 Audit Plan

# Audit Approach

# Audit Approach

## Planning

- Document understanding of internal and external factors affecting Measure X
- Understanding and evaluating the County's internal control environment, accounting systems and control procedures related to Measure X
- Perform risk assessment to determine the nature, timing and extent of audit procedures
- Complete audit plan, including audit procedures to address identified risks

## Execution

- Performance of audit procedures and evaluation of results
- Review of Measure X Schedule of Expenditures and subsequent events
- Obtain management representations
- Development of organizational insights

## Reporting

- Issue opinion on the Measure X Schedule of Expenditures under U.S. generally accepted auditing standards and *Government Auditing Standards*
- Issue Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters
- Issue Independent Accountant's Report on Compliance with Measure X
- Management comments and recommendations, if any

# MGO & You

We are excited to explore the opportunities.

David G. Bullock, CPA

Partner

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# CONTRA COSTA COUNTY

1025 ESCOBAR STREET  
MARTINEZ, CA 94553

## Staff Report

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**File #:** 24-2311

**Agenda Date:** 7/24/2024

**Agenda #:** 7.

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**Advisory Board:** MEASURE X COMMUNITY FISCAL OVERSIGHT COMMITTEE  
**Subject:** Discuss Committee Report Components and Format  
**Presenter:** Emlyn Struthers, Committee Staff

### Information:

The Measure X Community Fiscal Oversight Committee is an advisory board to the Board of Supervisors.

The purpose of the Committee is to review on an annual fiscal year basis, the expenditure of tax revenue generated by Contra Costa County Measure X, a ballot measure that created a Countywide, 20-year, half-cent sales tax. The ballot measure's stated intent for Measure X was "to keep Contra Costa's regional hospital open and staffed; fund community health centers; provide timely fire and emergency response; support crucial safety-net services; invest in early childhood services; protect vulnerable populations; and for other essential county services."

The ballot measure was passed by Contra Costa County voters on November 3, 2020, and became effective on April 1, 2021.

The Committee is to carry out the following duties:

- A. Review, on an annual fiscal year basis, the expenditure of tax revenue generated by Measure X, to ensure it conforms to (i) the stated intent of the ballot measure, and (ii) the Board's direction for specific allocations.
- B. Oversee an annual audit of expenditures of tax revenue generated by Measure X.
- C. Prepare an annual report of expenditures of tax revenue generated by Measure X.

The Committee will not make any funding recommendations.

The Measure X Community Fiscal Oversight Committee held its first meeting on June 5, 2024 and will begin planning its report at its second meeting, held July 24, 2024. The Committee oversees the auditor's report and produces its own Committee report to accompany the audit.

The Committee's report should address:

- The Committee's determination of whether Measure X expenditures conform to the stated intent of the ballot measure and the Board's direction for specific allocations.
- The Committee's recommendations related to areas of concern or risk related to Measure X expenditures, as it relates to future audits or reporting.

The Committee report is to be transmitted to the Board of Supervisors by the end of the calendar year. The



current Committee work plan schedules the audit report to be presented on October 23, 2024. The Committee would endeavor to finalize its report at its November 21, 2024 meeting.

**Attachment(s):**

- Attachment A: Example Report from San Mateo County Measure K Oversight Committee
- Attachment B: Example Report from Town of Moraga Measure K Local Sales Tax Oversight Committee
- Attachment C: Example Report from San Ramon Valley Unified School District Facilities Oversight and Advisory Committee

**Recommendation(s)/Next Step(s):**

Discuss Committee report components, timelines, forma, and next steps.



**COUNTY OF SAN MATEO**  
OFFICE OF THE CONTROLLER

**Juan Raigoza**

Controller

**Kristie Silva**

Assistant Controller

**Kim-Anh Le**

Interim Assistant Controller

**Patrick Enriquez**

Deputy Controller

**County Government Center**

555 County Center, 4th Floor

Redwood City, CA 94063

650-363-4777

<https://smcgov.org/controller>

DATE: November 2, 2022

TO: Measure K Oversight Committee

FROM: Juan Raigoza, Controller *JR*

SUBJECT: Report on Measure K Sales and Use Tax Revenues

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Attached is the Report on Measure K Sales and Use Tax Revenues for the period July 1, 2021 through June 30, 2022.

If we can be of further assistance, please contact Kim-Anh Le, Interim Assistant Controller, at (650) 599-1104 or [kle@smcgov.org](mailto:kle@smcgov.org).

cc: Michael P. Callagy, County Executive Officer/Clerk of the Board of Supervisors  
Bianca Fasuescu, Superior Court (Civil Grand Jury)

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County of San Mateo  
Controller's Office

Report on Measure K  
Sales and Use Tax Revenues

For the period July 1, 2021 to June 30, 2022



**November 2, 2022**

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## INTRODUCTION

On November 6, 2012, the voters of San Mateo County (County) passed by majority vote Measure A, *The County of San Mateo Sales and Use Tax Ordinance* (Ordinance). Measure A levies a half-cent tax, for a period of 10 years, on the gross receipts of any retailer selling tangible personal property in the incorporated and unincorporated territory of the County. The proceeds are to be used to support general fund services and facilities which include, among others, abuse prevention programs, healthcare services, County parks, fire protection and other safety services, and educational programs and services. Measure A was to sunset on March 31, 2023.

The County's Board of Supervisors (Board) approved putting a 20-year extension of the half-cent sales tax on the November 8, 2016 ballot (Measure K). Measure K received the majority vote needed to pass. Following certification of the election results on December 5, 2016, the Measure A initiative and all future references thereto were changed from Measure A to Measure K. Measure K will sunset on March 31, 2043.

The Board identified programs and services that can benefit from Measure K funds. The table below represents Measure K revenues and expenditures since inception.

| Fiscal Year   | Measure K Revenues    | Measure K Expenditures |
|---|-----------------------|------------------------|
| 2012-13   | \$ 4,397,205          | \$ -                   |
| 2013-14   | 75,577,548            | 24,113,909             |
| 2014-15   | 80,598,111            | 36,396,204             |
| 2015-16   | 79,888,971            | 44,081,784             |
| 2016-17   | 83,033,888            | 58,199,714             |
| 2017-18   | 89,602,981            | 88,416,871             |
| 2018-19   | 98,604,386            | 102,600,256            |
| 2019-20   | 94,078,776            | 82,407,371             |
| 2020-21   | 88,750,803            | 69,968,983             |
| 2021-22   | 109,823,249           | 77,178,441             |
| <b>Total</b>  | <b>\$ 804,355,918</b> | <b>\$ 583,363,533</b>  |
| The Measure K Fund balance as of June 30, 2022 was \$220,992,385 (\$804,355,918 - \$583,363,533). |                       |                        |

The Measure K Fund balance as of June 30, 2022 was \$220,992,385 (\$804,355,918 - \$583,363,533).

The Board also designated a Measure K Oversight Committee (Committee) as required by the Ordinance to ensure the completion of an annual audit of the Measure K Sales and Use Tax revenues. Section I of this report fulfills this requirement. In addition, the Committee by-laws ensure the performance of additional agreed-upon procedures by the Controller's Office related to Measure K expenditures. Section II of this report fulfills this requirement.

This report is divided into two sections as follows:

**Section I:** Audit of Measure K Revenues Received by the County of San Mateo for the Period July 1, 2021 to June 30, 2022. Current year revenues received by the County totaled \$109,823,248.67.

**Section II:** Agreed Upon Procedures Performed on Measure K Expenditures for the Period July 1, 2021 to June 30, 2022. Current year expenditures incurred by the County totaled \$77,178,440.86.

This report covers the period of July 1, 2021 to June 30, 2022. All procedures were performed in accordance with the *International Standards for the Professional Practice of Internal Auditing* established by the Institute of Internal Auditors. This report is intended solely for the information and use by the Committee, the Board, and County management. This report should not be used by anyone other than these specified parties. However, as the County is a government entity, this report is subject to public inspection.

## SECTION I – Audit of Measure K Revenues Received by the County of San Mateo for the Period of July 1, 2021 to June 30, 2022

The Controller's Office Audit Division reviewed State Remittance Advice Forms and the County's financial accounting records to determine if Measure K sales and use tax revenues received were recorded in a separate fund in a timely and accurate manner.

### Results

All Measure K monies transmitted by the State from July 1, 2021 to June 30, 2022 were deposited, timely and accurately, into the separate Measure K Fund. For the October 2021 tax period, however, approving signatures were not present in the cash receipts batch document.

| Summary of Measure K Revenues |                                      |           |                    |
|-------------------------------|--------------------------------------|-----------|--------------------|
| Tax Period                    | Month Received                       |           | Amount             |
| May 2021                      | July 2021                            | \$        | 9,595,366          |
| June 2021                     | August 2021                          |           | 9,424,879          |
| July 2021                     | September 2021                       |           | 8,071,007          |
| August 2021                   | October 2021                         |           | 8,998,332          |
| September 2021                | November 2021                        |           | 9,093,536          |
| October 2021                  | December 2021                        |           | 8,516,361          |
| November 2021                 | January 2022                         |           | 8,023,708          |
| December 2021                 | February 2022                        |           | 12,778,506         |
| January 2022                  | March 2022                           |           | 7,468,654          |
| February 2022                 | April 2022                           |           | 7,264,670          |
| March 2022                    | May 2022                             |           | 12,281,194         |
| April 2022                    | June 2022                            |           | 8,307,034          |
|                               | <b>Total for Fiscal Year 2021-22</b> |           | <b>109,823,249</b> |
|                               | <b>Total for Fiscal Year 2020-21</b> |           | <b>88,750,803</b>  |
|                               | <b>Total for Fiscal Year 2019-20</b> |           | <b>94,078,776</b>  |
|                               | <b>Total for Fiscal Year 2018-19</b> |           | <b>98,604,386</b>  |
|                               | <b>Total for Fiscal Year 2017-18</b> |           | <b>89,602,981</b>  |
|                               | <b>Total for Fiscal Year 2016-17</b> |           | <b>83,033,888</b>  |
|                               | <b>Total for Fiscal Year 2015-16</b> |           | <b>79,888,971</b>  |
|                               | <b>Total for Fiscal Year 2014-15</b> |           | <b>80,598,111</b>  |
|                               | <b>Total for Fiscal Year 2013-14</b> |           | <b>75,577,548</b>  |
|                               | <b>Total for Fiscal Year 2012-13</b> |           | <b>4,397,205</b>   |
|                               | <b>Total</b>                         | <b>\$</b> | <b>804,355,918</b> |

## SECTION II – Agreed Upon Procedures Performed on Measure K Expenditures for the Period of July 1, 2021 to June 30, 2022

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1. Reviewed Board Resolutions to determine if the amounts to be funded for each initiative and sub-initiative by Measure K proceeds have been approved by the Board through the County’s budget process.

**Results:** No exceptions noted. **Schedule A** lists all Board approved initiatives and amounts.

2. Reviewed internal invoices representing departmental reimbursement requests and payment records to determine if the distributions made from the Measure K Fund to agencies governed by the Board were made after receipt of an invoice.

**Results:** No exceptions noted. **Schedule B** lists the sub-initiatives and related expenditures that were reimbursed by Measure K monies since inception. Amongst the 224 Measure K initiatives, 217 were administered by agencies governed by the Board and 7 were administered by non-County entities.

3. Reviewed invoices received from agencies governed by the Board to determine if Measure K monies were used for purposes of the initiative approved by the Board, as evidenced by Department Head and County Manager or their designee’s signature.

**Results:** No exceptions noted.

4. Reviewed invoices to determine if the amounts spent were categorized by type of expenditure and then reviewed the County’s financial accounting system records to determine if the expenditures and Measure K reimbursements were properly recorded.

**Results:** No exceptions noted.

5. Reviewed Board Resolutions and accounting records to determine if distributions of Measure K Funds to agencies governed by the Board did not exceed the Board approved budgeted amounts for each initiative during the fiscal year.

**Results:** No exceptions noted.

6. Reviewed invoices, accounting records, and Board Resolutions to determine if distributions made from the Measure K Fund to entities that are not governed by the Board, agree to invoices received from those entities, and have not exceeded the amount legally authorized by the Board.

**Results:** No exceptions noted.



## SCHEDULE A - Expenditures by Initiative for FY 2021-22

| Initiative                             | Department                              | Initiative Name                          | 2021-22<br>Budget | 2021-22<br>Actual |
|--|---|--|-------------------|-------------------|
| <b>MEAS0: District-Specific</b>        |   |  |                   |                   |
| NDSDS                                  | County Executive's Office               | Programs and Services                    | \$ 10,266,629     | \$ 1,431,418      |
| NDSLK                                  | County Executive's Office               | Measure A Loans and Grants               | 10,282,500        | 5,153,000         |
| CMOAX                                  | County Executive's Office               | Measure K Administrative Assistance      | 508,382           | 140,293           |
| MAADM                                  | County Executive's Office               | Measure A Oversight Committee            | 15,000            | -                 |
| <b>MEAS1: Public Safety</b>            |   |  |                   |                   |
| CAPDCX                                 | County Executive's Office               | PSC Regional Operations Center (ROC)     | 4,592,295         | 322,992           |
| CAPPFX                                 | County Executive's Office               | Pescadero Fire Station                   | 3,330,748         | 9,788             |
| FPSRP                                  | Fire                                    | County Fire Engine Replacement Fund      | 2,817,470         | 2,056,636         |
| NDSTR                                  | County Executive's Office               | Tower Road Fire Station                  | 1,000,000         | -                 |
| SHFSSX                                 | Sheriff                                 | School Safety                            | 617,932           | 617,932           |
| DPWTRX                                 | Public Works                            | Tree Removal                             | 500,000           | 464,412           |
| CAPSFY                                 | County Executive's Office               | Skylonda Fire Station Replacement        | 410,130           | 375,399           |
| STRAFX                                 | Sheriff                                 | Human Trafficking & CSEC                 | 328,330           | 328,330           |
| NDSBB                                  | County Executive's Office               | Gun Buy Back Program                     | 173,000           | 53,000            |
| HSALFX                                 | Human Services Agency                   | CORA - Legal Expenses                    | 77,250            | 77,250            |
| <b>MEAS2: Health and Mental Health</b> |   |  |                   |                   |
| HLTWFX                                 | San Mateo Medical Center                | Whole Person Care Match                  | 2,000,000         | 2,000,000         |
| HLTHV                                  | Family Health                           | Home Visit Expansion                     | 1,292,001         | 1,292,001         |
| HLTMC                                  | San Mateo Medical Center                | Redirected Measure K to SMMC             | 1,217,825         | 1,217,825         |
| HLTMH                                  | Behavioral Health and Recovery Services | Various                                  | 1,214,584         | 1,030,653         |
| HSAPHX                                 | Human Services Agency                   | Public Health Nurse Program              | 576,273           | 576,273           |
| HLTCM                                  | San Mateo Medical Center                | Coastside Medical Services               | 551,525           | 403,999           |
| DCJHFX                                 | County Health                           | Mental Health Daly City & Jefferson High | 500,000           | 500,000           |
| KIMAT                                  | Behavioral Health and Recovery Services | Measure K IMAT Program                   | 409,773           | 368,470           |
| <b>MEAS3: Youth and Education</b>      |   |  |                   |                   |
| NDSELX                                 | County Executive's Office               | Early Learning and Care Trust Fund       | 8,902,301         | 6,762,713         |
| HLTPI                                  | Behavioral Health and Recovery Services | Various                                  | 3,884,229         | 3,271,119         |
| LIBSRX                                 | Library                                 | Various                                  | 1,509,634         | 1,375,938         |
| HSAPIX                                 | Human Services Agency                   | HSA PEI-At Risk Child                    | 1,500,000         | 1,092,412         |
| HSAYSX                                 | Human Services Agency                   | At-Risk Foster Youth Services            | 1,425,075         | 908,176           |
| NDSCA                                  | County Executive's Office               | College for All                          | 1,000,000         | -                 |
| HLTEC                                  | Behavioral Health and Recovery Services | Early Childhood Communication Teams      | 721,199           | 713,636           |
| HRDYP                                  | Human Resources                         | Supported Training Employment Program    | 424,360           | 198,891           |
| CMOSG                                  | County Executive's Office               | Students With Amazing Goals              | 371,315           | 369,381           |
| HSASTX                                 | Human Services Agency                   | StarVista Daybreak Foster Youth Training | 240,697           | 240,697           |
| HSAPCX                                 | Human Services Agency                   | CASA (Advocates) - Foster Care           | 114,802           | 111,458           |
| LIBSS                                  | Library                                 | Summer Learning Supplement NFO           | 66,667            | 32,959            |
| HLT4H                                  | Public Health                           | 4H Youth Development Program             | 32,782            | 16,883            |

### SCHEDULE A - Expenditures by Initiative for FY 2021-22 (cont'd)

| Initiative                      | Department                | Initiative Name                          | 2021-22<br>Budget | 2021-22<br>Actual |
|---------------------------------|---------------------------|--|-------------------|-------------------|
| MEAS4: Housing and Homelessness |                           |  |                   |                   |
| DOHAHX                          | Department of Housing     | Affordable Housing 3.0 and 4.0           | 65,706,452        | 9,510,662         |
| HSALO                           | Human Services Agency     | Various                                  | 4,715,047         | 4,363,649         |
| HSAHAX                          | Human Services Agency     | COH Housing Assistance                   | 2,500,000         | -                 |
| DOHFL                           | Department of Housing     | Farm Labor Housing                       | 1,991,688         | 213,336           |
| HSAHIX                          | Human Services Agency     | HOPE Plan Implementation                 | 1,337,392         | 1,310,120         |
| DOHSSX                          | Department of Housing     | Staff Support                            | 1,229,366         | 1,229,366         |
| PLNHI                           | Planning                  | Affordable Housing Initiative            | 741,805           | 19,641            |
| OOSHAX                          | County Executive's Office | Home for All                             | 636,541           | 124,341           |
| HSASX                           | Human Services Agency     | EPA Homeless Shelter Operations Expense  | 589,387           | 566,054           |
| HSAXOX                          | Human Services Agency     | Homeless Outreach Teams                  | 487,884           | 434,257           |
| HSAXHX                          | Human Services Agency     | CORE Agency Emergency Housing Assistance | 465,311           | 465,311           |
| HLTHI                           | Environmental Health      | Augmented Housing Inspection Program     | 401,683           | 261,403           |
| DOHLTX                          | Department of Housing     | Landlord Tenant I and R                  | 260,444           | 125,289           |
| DOHHPX                          | Department of Housing     | HIP Shared Housing                       | 217,486           | 173,097           |
| HSASHX                          | Human Services Agency     | Safe Harbor Shelter Bridge               | 183,905           | 183,905           |
| DOHCGX                          | Department of Housing     | 21 Elements CCAG                         | 171,018           | 171,018           |
| HSABFX                          | Human Services Agency     | BitFocus Clarity Human Services          | 129,339           | 129,339           |
| HSAITX                          | Human Services Agency     | ITA - Clarity & FRC database             | 115,713           | 103,743           |
| DOHSUX                          | Department of Housing     | 2nd Unit Amnesty Program                 | 55,000            | -                 |
| DOHBHX                          | Department of Housing     | BHRS-Provider Property Debt              | 19,531            | 7,008             |
| MEAS5: Parks and Environment    |                           |  |                   |                   |
| PRKCI                           | Parks                     | Various                                  | 8,769,781         | 4,558,783         |
| PRKRL                           | Parks                     | Various                                  | 6,579,068         | 3,802,135         |
| PRKPP                           | Parks                     | Parks and Enivronment                    | 1,310,096         | 646               |
| NDSCO                           | County Executive's Office | CuriOdyssey                              | 1,000,000         | -                 |
| CMOFMX                          | County Executive's Office | Fire Mitigation                          | 800,000           | -                 |
| OOSTX                           | County Executive's Office | Active Transport Coleman Ave             | 500,000           | 63,138            |
| NDSCR                           | County Executive's Office | Cloverdale Ranch                         | 500,000           | -                 |
| OOSLX                           | County Executive's Office | Flood and Sea Level Rise District        | 500,000           | 100,000           |
| OOSXZ                           | County Executive's Office | CZU Lightning Complex Recovery           | 100,000           | 99,304            |
| PRKIP                           | Parks                     | Parks Interpretive Program               | 73,510            | 73,510            |
| PRKVP                           | Parks                     | Parks Volunteer Program                  | 208               | 208               |

## SCHEDULE A - Expenditures by Initiative for FY 2021-22 (cont'd)

| Initiative  | Department                       | Initiative Name                                    | 2021-22<br>Budget     | 2021-22<br>Actual    |
|---|----------------------------------|--|-----------------------|----------------------|
| <b>MEAS6: Older Adults and Veterans</b>                   |                                  |  |                       |                      |
| HLTOA   | Aging and Adult                  | AAS Ombudsman                                      | 1,321,025             | 1,310,294            |
| DAOEAX  | District Attorney                | District Attorney Elder Abuse                      | 964,338               | 964,338              |
| HSAVSX  | Human Services Agency            | Veterans Services                                  | 353,138               | 215,906              |
| EMSRC   | Emergency Medical Services       | EMS Medical Reserve Corps                          | 80,736                | 80,736               |
| <b>MEAS7: Community</b>                                   |                                  |  |                       |                      |
| PLNPIX  | CMO OCA                          | North Fair Oaks General Plan                       | 21,798,790            | 6,440,801            |
| ISDTIX  | Information Services Department  | Technology Infrastructure and Open Data            | 9,298,095             | 2,695,321            |
| CAPBFX  | County Executive's Office        | Building and Facility Infrastructure               | 7,374,892             | 206,620              |
| SHFASX  | Sheriff                          | Measure K Airport (FAA Ruling)                     | 1,879,911             | 1,879,911            |
| CMOI1X  | County Executive's Office        | Community Legal Aid Services                       | 1,082,286             | 1,082,286            |
| LIBC1   | Library                          | Various  | 1,063,463             | -                    |
| NDSIR   | County Executive's Office        | COVID-19 Immigrant Relief Fund                     | 1,006,290             | -                    |
| NDSFOX  | County Executive's Office        | North Fair Oaks Library & Middlefield Road Solar G | 700,000               | -                    |
| DPWA1X  | Public Works                     | Measure K Support SMCO Airports                    | 224,870               | 224,869              |
| CMOOCX  | County Executive's Office        | Measure A Outreach Coordinator                     | 223,728               | 201,343              |
| HSAFBX  | Human Services Agency            | Second Harvest Food Bank                           | 159,135               | 159,135              |
| AWMASX  | Agricultural Commissioner/Sealer | Measure K Airport (FAA Ruling)                     | 153,633               | -                    |
| CCOASX  | County Counsel's Office          | Measure K Airport (FAA Ruling)                     | 118,908               | -                    |
| DPWBCX  | County Executive's Office        | Bicycle Coordinator                                | 84,125                | 81,380               |
| OESHB   | Controller                       | Half Moon Bay District Coord                       | 69,868                | 32,302               |
| HLTASX  | Health System                    | Measure K Airport (FAA Ruling)                     | 67,595                | -                    |
| <b>Total Measure K Funded Initiatives from FY 2021-22</b> |                                  |  | <b>\$ 212,987,189</b> | <b>\$ 77,178,441</b> |

## SCHEDULE B - Expenditures by Sub-Initiative for FY 2013-14 through FY 2021-22

| Initiative                             | Sub-Initiative | #  | Department                              | Initiative Name                      | 2013-14 to 2018-19 Actual* | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | Totals        |
|--|----------------|----|---|--------------------------------------|----------------------------|----------------|----------------|----------------|---------------|
| <b>MEAS0: District-Specific</b>        |                |    |   |                                      |                            |                |                |                |               |
| NDSDS                                  | BOSD1          | 1a | County Executive's Office               | Programs and Services District 1     | \$ 482,305                 | \$ 990,474     | \$ 372,356     | \$ 127,922     | \$ 1,973,058  |
| NDSDS                                  | BOSD2          | 1b | County Executive's Office               | Programs and Services District 2     | 336,233                    | 1,054,557      | 246,928        | 130,371        | 1,768,089     |
| NDSDS                                  | BOSD3          | 1c | County Executive's Office               | Programs and Services District 3     | 411,722                    | 1,230,280      | 220,054        | 263,066        | 2,125,123     |
| NDSDS                                  | BOSD4          | 1d | County Executive's Office               | Programs and Services District 4     | 748,032                    | 459,823        | 726,646        | 329,357        | 2,263,858     |
| NDSDS                                  | BOSD5          | 1e | County Executive's Office               | Programs and Services District 5     | 944,237                    | 206,714        | 1,476,560      | 580,701        | 3,208,211     |
| NDSL                                   | BOSL1          | 2a | County Executive's Office               | Loans & One-Time Contribution D1     | 15,000                     | -              | -              | -              | 15,000        |
| NDSL                                   | BOSL2          | 2b | County Executive's Office               | Loans & One-Time Contribution D2     | 290,460                    | -              | -              | -              | 290,460       |
| NDSL                                   | BOSL3          | 2c | County Executive's Office               | Loans & One-Time Contribution D3     | 283,392                    | -              | -              | -              | 283,392       |
| NDSL                                   | BOSL4          | 2d | County Executive's Office               | Loans & One-Time Contribution D4     | 506,263                    | -              | -              | -              | 506,263       |
| NDSL                                   | BOSL5          | 2e | County Executive's Office               | Loans & One-Time Contribution D5     | 633,500                    | -              | -              | -              | 633,500       |
| NDSL                                   | BOSLG          | 3  | County Executive's Office               | Measure A Loans and Grants           | 1,211,500                  | 3,000,000      | -              | 5,153,000      | 9,364,500     |
| CMOAA                                  | CMOAA          | 4  | County Executive's Office               | Measure K Administrative Assistance  | 160,819                    | 127,654        | 124,789        | 140,293        | 553,556       |
| MAADM                                  | MAADM          | 5  | County Executive's Office               | Measure A Oversight Committee        | 1,113                      | 435            | 14,835         | -              | 16,383        |
| <b>MEAS1: Public Safety</b>            |                |    |   |                                      |                            |                |                |                |               |
| CAPDC                                  | CAPDC          | 6  | County Executive's Office               | PSC Regional Operations Center (ROC) | \$ 45,071,308              | \$ 12,473,968  | \$ 878,405     | \$ 322,992     | \$ 58,746,674 |
| CAPPF                                  | CAPPF          | 7  | County Executive's Office               | Pescadero Fire Station               | 347,180                    | 130,164        | 24,387         | 9,788          | 511,520       |
| FPSRP                                  | FPFER          | 8  | Fire                                    | County Fire Engine Replacement Fund  | 6,777,729                  | 243,058        | 1,411,743      | 2,056,636      | 10,489,166    |
| HSARP                                  | HSARP          | 9  | Human Services Agency                   | ReEntry Employment Preparation       | 219,239                    | -              | -              | -              | 219,239       |
| NDSAT                                  | NDSAT          | 10 | County Executive's Office               | Atherton Bayfront Canal Loan         | 458,141                    | (17,498)       | (17,498)       | -              | 423,146       |
| PROHT                                  | PROHT          | 11 | Probation                               | Human Trafficking and CSEC           | 63,459                     | -              | -              | -              | 63,459        |
| SHFCC                                  | SHFCC          | 12 | Sheriff                                 | Coastside Response Coordinator       | 297,444                    | 67,834         | 98,070         | -              | 463,348       |
| SHFSS                                  | SHFSS          | 13 | Sheriff                                 | School Safety                        | 2,767,768                  | 578,526        | 615,843        | 617,932        | 4,580,069     |
| DPWTR                                  | DPWTR          | 14 | Public Works                            | Tree Removal El Granada              | -                          | -              | -              | 464,412        | 464,412       |
| CAPSF                                  | CAPSF          | 15 | County Executive's Office               | Skylonda Fire Station Replacement    | 4,180,032                  | 872,202        | 477,429        | 375,399        | 5,905,062     |
| STRAF                                  | STRAF          | 16 | Sheriff                                 | Human Trafficking & CSEC             | 763,181                    | 207,826        | 208,130        | 328,330        | 1,507,468     |
| NDSBB                                  | NDSBB          | 17 | County Executive's Office               | Gun Buy Back Program                 | -                          | -              | -              | 53,000         | 53,000        |
| HSAL                                   | HSAL           | 18 | Human Services Agency                   | CORA - Legal Expenses                | 240,976                    | 89,049         | 83,000         | 77,250         | 490,275       |
| <b>MEAS2: Health and Mental Health</b> |                |    |   |                                      |                            |                |                |                |               |
| HLTWP                                  | HLTWP          | 19 | San Mateo Medical Center                | Whole Person Care Match              | \$ 5,000,000               | \$ 2,000,000   | \$ 2,000,000   | \$ 2,000,000   | \$ 11,000,000 |
| HLTMH                                  | CACLB          | 20 | Behavioral Health and Recovery Services | California Clubhouse                 | 115,000                    | -              | -              | -              | 115,000       |
| HLTHV                                  | FHHVE          | 21 | Family Health                           | Home Visit Expansion                 | 4,367,339                  | 1,253,811      | 1,253,241      | 1,292,001      | 8,166,392     |
| HLTOR                                  | FHOHC          | 22 | Family Health                           | Oral Health Coalition                | 30,000                     | -              | -              | -              | 30,000        |
| HLTMC                                  | HLTMC          | 23 | San Mateo Medical Center                | Redirected Measure K to SMMC         | -                          | -              | 1,187,201      | 1,217,825      | 2,405,026     |
| HLTMH                                  | RESPX          | 24 | Behavioral Health and Recovery Services | Respite Program                      | 2,637,140                  | 1,089,740      | 1,088,760      | 938,501        | 5,754,140     |
| HLTMH                                  | SMART          | 25 | Behavioral Health and Recovery Services | SMART Program                        | 327,696                    | 89,468         | 89,387         | 92,152         | 598,703       |
| HSAPH                                  | HSAPH          | 26 | Human Services Agency                   | Public Health Nurse Program          | 1,790,641                  | 540,691        | 576,273        | 576,273        | 3,483,878     |
| HLTMH                                  | JAILX          | 27 | Behavioral Health and Recovery Services | Jail Alternate Program               | 1,100,183                  | 141,321        | -              | -              | 1,241,504     |
| KIMAT                                  | KIMAT          | 28 | Behavioral Health and Recovery Services | Measure K IMAT Program               | -                          | 397,838        | 397,480        | 368,470        | 1,163,788     |
| NDSSM                                  | NDSSM          | 29 | County Executive's Office               | Agreement with Seton Medical Center  | 33,412,170                 | -              | -              | -              | 33,412,170    |
| NDSMH                                  | NDSMH          | 30 | County Executive's Office               | Mental Health Association Agreement  | -                          | -              | 48,671         | -              | 48,671        |
| OSHFR                                  | OSHFR          | 31 | Behavioral Health and Recovery Services | Our Second Home Family Resource      | -                          | -              | 40,000         | -              | 40,000        |
| HLTCM                                  | PESCA          | 32 | San Mateo Medical Center                | Coastside Medical Services           | 1,303,147                  | 452,747        | 382,190        | 403,999        | 2,542,083     |
| DCJUH                                  | DCJUH          | 33 | Behavioral Health and Recovery Services | Daly City & Jefferson High           | -                          | -              | -              | 500,000        | 500,000       |



## SCHEDULE B - Expenditures by Sub-Initiative for FY 2013-14 through FY 2021-22 (cont'd)

| Initiative                        | Sub-Initiative | #  | Department                              | Initiative Name                            | 2013-14 to 2018-19 Actual* | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | Totals     |
|-----------------------------------|----------------|----|---|--|----------------------------|----------------|----------------|----------------|------------|
| <b>MEAS3: Youth and Education</b> |                |    |   |  |                            |                |                |                |            |
| HLT4H                             | 4HYDP          | 34 | Public Health                           | 4H Youth Development Program               | \$ 121,800                 | \$ 31,827      | \$ 31,799      | \$ 16,883      | \$ 202,309 |
| NDSL                              | BOSLG          | 35 | County Executive's Office               | St James Community Foundation              | 10,000                     | -              | -              | -              | 10,000     |
| HLTPI                             | CCEPA          | 36 | Behavioral Health and Recovery Services | Communication Collaboration East Palo Alto | 459,380                    | 119,882        | 119,774        | 104,567        | 803,603    |
| CMOEP                             | CMEPA          | 37 | County Executive's Office               | Agreement with One EPA                     | 60,000                     | -              | -              | -              | 60,000     |
| CMOSG                             | CMOLP          | 38 | County Executive's Office               | Live in Peace At Risk Youth                | 39,533                     | -              | -              | -              | 39,533     |
| HLTPI                             | COESC          | 39 | Behavioral Health and Recovery Services | COE and Schools Coordination               | 402,099                    | -              | 216,491        | 161,104        | 779,694    |
| HLTEC                             | ECHCT          | 40 | Behavioral Health and Recovery Services | Early Childhood Communication Teams        | 2,679,600                  | 700,194        | 699,563        | 713,636        | 4,792,993  |
| HLTPI                             | EOBIP          | 41 | Behavioral Health and Recovery Services | Early Onset Bipolar                        | 1,657,553                  | 433,127        | 432,737        | 416,885        | 2,940,302  |
| HLTPI                             | FAMHX          | 42 | Behavioral Health and Recovery Services | First Aid-MH                               | 628,457                    | 19,193         | 7,454          | 18,739         | 673,843    |
| HSACC                             | HSACC          | 43 | Human Services Agency                   | Foster Youth Services AB403                | 821,657                    | -              | -              | -              | 821,657    |
| HS AFC                            | HS AFC         | 44 | Human Services Agency                   | CASA (Advocates) - Foster Care             | 624,482                    | 111,000        | 111,458        | 111,458        | 958,398    |
| HSALM                             | HSALM          | 45 | Human Services Agency                   | Liahona Motu Foundation                    | 50,000                     | -              | -              | -              | 50,000     |
| HSAPA                             | HSAPA          | 46 | Human Services Agency                   | Parenting Education & Training             | 49,232                     | -              | -              | -              | 49,232     |
| HSAP E                            | HSAP E         | 47 | Human Services Agency                   | Puente Youth Employment                    | 50,000                     | -              | -              | -              | 50,000     |
| HSAP E                            | HSAP E         | 48 | Human Services Agency                   | One EPA Youth Employment                   | -                          | -              | -              | -              | -          |
| HSAP G                            | HSAP G         | 49 | Human Services Agency                   | CFS Orange & Grand Construction Project    | 22,797                     | 108,585        | 515,898        | -              | 647,281    |
| HSAYL                             | HSAYL          | 50 | Human Services Agency                   | Youth Leadership Programs                  | 26,116                     | -              | -              | -              | 26,116     |
| HSAP I                            | HSAP I         | 51 | Human Services Agency                   | HSA PEI-At Risk Child                      | 11,127,538                 | 1,217,118      | 1,108,627      | 1,092,412      | 14,545,696 |
| HSAP T                            | HSAP T         | 52 | Human Services Agency                   | StarVista Daybreak Foster Youth Training   | 1,049,300                  | 223,686        | 240,697        | 240,697        | 1,754,379  |
| HSAP YH                           | HSAP YH        | 53 | Human Services Agency                   | Housing for Foster Youth AB12              | -                          | -              | -              | -              | -          |
| HSAP S                            | HSAP S         | 54 | Human Services Agency                   | At-Risk Foster Youth Services              | 2,704,623                  | 849,290        | 896,454        | 908,176        | 5,358,542  |
| LIBSR                             | LIBBL          | 55 | Library                                 | Direct Pay to Library for Big Lift         | 469,247                    | 564,013        | 524,314        | 987,649        | 2,545,223  |
| LIBSR                             | LIBSR          | 56 | Library                                 | Library Summer Reading Programs            | 1,998,600                  | 376,980        | 376,640        | 388,289        | 3,140,509  |
| NDSCT                             | NDCUT          | 57 | County Executive's Office               | CUSD Transportation Pilot                  | 50,000                     | -              | -              | -              | 50,000     |
| NDS E                             | NDS E          | 58 | County Executive's Office               | Early Learning and Care Trust Fund         | 20,270,744                 | 4,893,971      | 5,538,302      | 6,762,713      | 37,465,730 |
| NDS PY                            | NDS PY         | 59 | County Executive's Office               | RCSD Parent Youth Academy                  | 20,000                     | -              | -              | -              | 20,000     |
| HLTPI                             | PESCM          | 60 | Behavioral Health and Recovery Services | PES Case Management                        | 1,138,675                  | 318,580        | 318,293        | 328,137        | 2,103,684  |
| HLTHP                             | PHNDP          | 61 | Public Health                           | Neighborhood Data Prioritization           | 643,000                    | -              | -              | -              | 643,000    |
| HLTPI                             | PPMHX          | 62 | Behavioral Health and Recovery Services | Parenting Project-MH                       | 595,321                    | 90,527         | 24,033         | 43,418         | 753,298    |
| HLTPI                             | PRETH          | 63 | Family Health                           | Pre To Three                               | 3,010,976                  | 1,003,524      | 1,002,621      | 1,033,630      | 6,050,751  |
| HLTPI                             | PRETH          | 64 | Behavioral Health and Recovery Services | Pre To Three                               | 568,796                    | -              | -              | -              | 568,796    |
| HLTPI                             | RESSA          | 65 | Behavioral Health and Recovery Services | Residential Substance Abuse                | 147,144                    | -              | -              | -              | 147,144    |
| HRDYP                             | STEPA          | 66 | Human Resources                         | Supported Training Employment Program      | 1,312,391                  | 276,401        | 182,172        | 198,891        | 1,969,855  |
| CMOSG                             | SWAGG          | 67 | County Executive's Office               | Students With Amazing Goals                | 613,556                    | 145,830        | 246,592        | 369,381        | 1,375,358  |
| HLTPI                             | YOPCM          | 68 | Behavioral Health and Recovery Services | Youth Outpatient Case Management           | 2,473,020                  | 784,782        | 784,075        | 808,325        | 4,850,201  |
| HLTPI                             | YTRAU          | 69 | Behavioral Health and Recovery Services | Youth Trauma Intervention                  | 2,123,910                  | 610,018        | 541,569        | 356,314        | 3,631,811  |
| LIBSS                             | LIBSS          | 70 | Library                                 | Summer Learning Supplement NFO             | -                          | -              | -              | 32,959         | 32,959     |

## SCHEDULE B - Expenditures by Sub-Initiative for FY 2013-14 through FY 2021-22 (cont'd)

| Initiative                             | Sub-Initiative | #   | Department                | Initiative Name                          | 2013-14 to 2018-19 Actual* | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | Totals     |
|--|----------------|-----|---------------------------|--|----------------------------|----------------|----------------|----------------|------------|
| <b>MEAS4: Housing and Homelessness</b> |                |     |                           |  |                            |                |                |                |            |
| NDSL                                   | BOSL           | 71a | County Executive's Office | LifeMoves - First Step for Families      | \$ 36,240                  | \$ -           | \$ -           | \$ -           | \$ 36,240  |
| NDSL                                   | BOSL           | 71b | County Executive's Office | Service League - Hope House              | 54,995                     | -              | -              | -              | 54,995     |
| NDSL                                   | BOSL           | 71c | County Executive's Office | St. Leo's Apartments                     | -                          | -              | -              | -              | -          |
| NDSL                                   | BOSL           | 71d | County Executive's Office | LifeMoves - Veteran's Hoptel             | 56,925                     | -              | -              | -              | 56,925     |
| CMOD                                   | CMOD           | 72  | County Executive's Office | DC Food Pantry Roof Replacement          | 39,860                     | -              | -              | -              | 39,860     |
| DOHT                                   | DHLT           | 73  | Department of Housing     | HEART Local Housing Trust Fund Matching  | 1,000,000                  | -              | -              | -              | 1,000,000  |
| DOHA                                   | DOHA           | 74  | Department of Housing     | Affordable Housing 3.0 and 4.0           | 25,353,514                 | 12,676,737     | 10,825,891     | 9,510,662      | 58,366,803 |
| DOHB                                   | DOHB           | 75  | Department of Housing     | BHRS-Provider Property Debt              | 4,754,378                  | 84,817         | 12,385         | 7,008          | 4,858,587  |
| DOHC                                   | DOHC           | 76  | Department of Housing     | 21 Elements CCAG                         | 428,075                    | 124,454        | 98,879         | 171,018        | 822,426    |
| DOHP                                   | DOHP           | 77  | Department of Housing     | HIP Shared Housing                       | 524,945                    | 224,126        | 141,053        | 173,097        | 1,063,220  |
| DOHI                                   | DOHI           | 78  | Department of Housing     | Housing Innovation Fund                  | 456,054                    | 32,500         | -              | -              | 488,554    |
| DOHL                                   | DOHL           | 79  | Department of Housing     | Landlord Tenant I and R                  | 211,251                    | 341,743        | 574,957        | 125,289        | 1,253,240  |
| DOHM                                   | DOHM           | 80  | Department of Housing     | Middlefield Junction                     | 95,972                     | -              | -              | -              | 95,972     |
| DOHM                                   | DOHM           | 81  | Department of Housing     | Mobile Home Park Outreach                | 3,387                      | -              | -              | -              | 3,387      |
| DOHP                                   | DOHP           | 82  | Department of Housing     | Housing Preservation                     | 9,397,354                  | 20,807         | -              | -              | 9,418,161  |
| DOHS                                   | DOHS           | 83  | Department of Housing     | Staff Support                            | 746,554                    | 244,318        | 1,075,191      | 1,229,366      | 3,295,429  |
| DOHS                                   | DOHS           | 84  | Department of Housing     | 2nd Unit Amnesty Program                 | 115,255                    | 5,401          | 5,000          | -              | 125,656    |
| HLTH                                   | EHHP           | 85  | Environmental Health      | Augmented Housing Inspection Program     | 1,045,044                  | 346,477        | 357,046        | 261,403        | 2,009,970  |
| DOHF                                   | HOSF           | 86  | Department of Housing     | Farm Labor Housing                       | 856,377                    | 253,432        | -              | 213,336        | 1,323,145  |
| HSAL                                   | HSA7           | 87  | Human Services Agency     | Housing & Employment Support             | 1,510,202                  | 805,079        | 969,034        | 1,273,080      | 4,557,395  |
| HSAM                                   | HSA8           | 88  | Human Services Agency     | Maple Site H&SN Renovation and Services  | 444,945                    | -              | -              | -              | 444,945    |
| HSAG                                   | HSA8           | 89  | Human Services Agency     | Safe Harbor Shelter Upgrade              | 113,384                    | -              | -              | -              | 113,384    |
| HSAL                                   | HSA1           | 90  | Human Services Agency     | RRHHL Program Auditing Needs             | 68,600                     | 200            | -              | -              | 68,800     |
| HSAY                                   | HSA2           | 91  | Human Services Agency     | AgreeYa Clarity IT Support               | 481,565                    | -              | -              | -              | 481,565    |
| HSAB                                   | HSAB           | 92  | Human Services Agency     | BitFocus Clarity Human Services          | 417,682                    | 109,010        | 91,405         | 129,339        | 747,436    |
| HSAE                                   | HSAE           | 93  | Human Services Agency     | CORE Agency Emergency Housing Assistance | 2,355,800                  | 451,758        | 465,311        | 465,311        | 3,738,180  |
| HSAE                                   | HSAE           | 94  | Human Services Agency     | COH Program Evaluation and Redesign      | 97,870                     | -              | -              | -              | 97,870     |
| HSAL                                   | HSAC           | 95  | Human Services Agency     | RRHHL CoC Tech Assistance                | 446,000                    | 108,150        | 111,394        | 111,000        | 776,544    |
| HSAH                                   | HSAH           | 96  | Human Services Agency     | HOPE Plan Implementation                 | 1,987,229                  | 878,418        | 919,815        | 1,310,120      | 5,095,582  |
| HSAH                                   | HSAH           | 97  | Human Services Agency     | Homeless Outreach Teams                  | 1,283,526                  | 393,824        | 444,443        | 434,257        | 2,556,051  |
| HSAS                                   | HSAS           | 98  | Human Services Agency     | EPA Homeless Shelter Operations Expense  | 3,336,116                  | 542,859        | 587,286        | 566,054        | 5,032,316  |
| HSAL                                   | HSA1           | 99  | Human Services Agency     | RRHHL One Day Count - Homeless           | 51,216                     | -              | -              | 32,162         | 83,378     |
| HSAG                                   | HSA6           | 100 | Human Services Agency     | One Time Homeless Services               | 100,912                    | -              | -              | -              | 100,912    |
| HSAG                                   | HSA6           | 101 | Human Services Agency     | HSN Special Program Implementation       | 84,079                     | -              | -              | -              | 84,079     |
| HSAT                                   | HSAT           | 102 | Human Services Agency     | ITA - Clarity & FRC database             | 256,051                    | 60,022         | 98,287         | 103,743        | 518,102    |
| HSAT                                   | HSAT           | 103 | Human Services Agency     | InnVision - Motel Voucher Program        | 338,000                    | -              | -              | -              | 338,000    |
| HSAL                                   | HSAL           | 104 | Human Services Agency     | RRHHL Hot Expansion                      | 16,617                     | -              | -              | -              | 16,617     |
| HSAL                                   | HSAL           | 105 | Human Services Agency     | RRHHL Abode Services                     | 2,968,743                  | 954,474        | 874,221        | 653,586        | 5,451,024  |
| HSAL                                   | HSAL           | 106 | Human Services Agency     | RRHHL Focus Strategies                   | 88,600                     | -              | -              | -              | 88,600     |
| HSAL                                   | HSAL           | 107 | Human Services Agency     | RRHHL MVP Diversion                      | 22,708                     | -              | -              | -              | 22,708     |
| HSAL                                   | HSAL           | 108 | Human Services Agency     | RRHHL MVP Bridge Funding                 | 1,773,310                  | 400,000        | 560,348        | 501,631        | 3,235,288  |
| HSAL                                   | HSAL           | 109 | Human Services Agency     | RRHHL Inclement Weather                  | 88,637                     | 22,386         | -              | -              | 111,023    |

## SCHEDULE B - Expenditures by Sub-Initiative for FY 2013-14 through FY 2021-22 (cont'd)

| Initiative   | Sub-Initiative | #   | Department                              | Initiative Name                              | 2013-14 to 2018-19 Actual* | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | Totals     |
|--|----------------|-----|---|--|----------------------------|----------------|----------------|----------------|------------|
| <b>MEAS4: Housing and Homelessness (continued)</b> |                |     |   |  |                            |                |                |                |            |
| HSALO  | HSAL7          | 110 | Human Services Agency                   | RRHHL Shelter Needs                          | 34,489                     | -              | -              | -              | 34,489     |
| HSALO  | HSALA          | 111 | Human Services Agency                   | RRHHL Abode Contract                         | 2,311,493                  | 1,038,684      | 1,020,173      | 1,214,815      | 5,585,166  |
| HSAMO  | HSAMO          | 112 | Human Services Agency                   | Mobile Hygiene Unit                          | 50,000                     | -              | -              | -              | 50,000     |
| HSALO  | HSAMS          | 113 | Human Services Agency                   | RRHHL Medical Services                       | 533,895                    | 204,864        | 220,599        | 220,599        | 1,179,957  |
| HSARS  | HSARS          | 114 | Human Services Agency                   | Rotating Church Shelters                     | 60,673                     | -              | -              | -              | 60,673     |
| HSALO  | HSAS2          | 115 | Human Services Agency                   | RRHHL Interim Housing Capacity               | 829,185                    | 349,820        | 360,315        | 356,776        | 1,896,096  |
| HSASH  | HSASH          | 116 | Human Services Agency                   | Safe Harbor Shelter Bridge                   | 708,299                    | 176,816        | 183,905        | 183,905        | 1,252,925  |
| HLTM1  | MHTLC          | 117 | Behavioral Health and Recovery Services | Mental Health Housing Telecare               | 342,439                    | -              | -              | -              | 342,439    |
| OOSHA  | OOSHA          | 118 | County Executive's Office               | Home For All                                 | 1,014,590                  | 544,089        | 146,266        | 124,341        | 1,829,286  |
| PLNHI  | PLAHI          | 119 | Planning                                | Affordable Housing Initiative                | 437,016                    | (45,404)       | 34,955         | 19,641         | 446,208    |
| <b>MEAS5: Parks and Environment</b>                |                |     |   |  |                            |                |                |                |            |
| PRKCI  | ALMTR          | 120 | Parks                                   | Alambique Trail Repairs                      | \$ 148,806                 | \$ 9,075       | \$ 53,699      | \$ 38,853      | \$ 250,433 |
| NDSL   | BOSLG          | 121 | County Executive's Office               | RCD Loan                                     | 36,754                     | -              | -              | -              | 36,754     |
| CAPPK  | CAPPK          | 122 | County Executive's Office               | Parks Department Capital Projects            | 1,747,127                  | -              | -              | -              | 1,747,127  |
| PRKCI  | CPPWD          | 123 | Parks                                   | Coyote Water Distribution System             | -                          | 220,000        | -              | -              | 220,000    |
| DPWF1  | DPWF1          | 124 | Public Works                            | Flood and Sea Level Rise Resiliency District | -                          | 500,000        | -              | -              | 500,000    |
| PRKCI  | FRIPP          | 125 | Parks                                   | Fire Road Improvements                       | -                          | 80,699         | 56,052         | 79,504         | 216,256    |
| PRKCI  | MPWLR          | 126 | Parks                                   | Memorial Waterline Replacement               | -                          | -              | 93,520         | 976,673        | 1,070,193  |
| PRKRL  | NATRS          | 127 | Parks                                   | Natural Resource Management                  | 70,719                     | 220,183        | 180,247        | 457,463        | 928,613    |
| NDSPP  | NDPKR          | 128 | County Executive's Office               | Park Renovation Projects                     | 200,000                    | -              | -              | -              | 200,000    |
| OOSAG  | OOSAG          | 129 | Office of Sustainability                | RCD Agriculture Water Needs Assessment       | 9,807                      | -              | -              | -              | 9,807      |
| OOSBU  | OOSBU          | 130 | County Executive's Office               | Butano Creek 2D Model                        | 45,600                     | -              | -              | -              | 45,600     |
| OOSGS  | OOSGS          | 131 | County Executive's Office               | Groundwater Study                            | 795,775                    | -              | -              | -              | 795,775    |
| PRKRL  | PACHD          | 132 | Parks                                   | Pacifica Coastal Headlands                   | 80,000                     | -              | -              | -              | 80,000     |
| PRKRL  | PEDPT          | 133 | Parks                                   | Pedro Point Headlands                        | 345,010                    | 4,990          | -              | -              | 350,000    |
| PRKCI  | POHRR          | 134 | Parks                                   | Pescadero Old Haul Road Repair               | 647,562                    | 1,041,599      | 1,222,430      | -              | 2,911,591  |
| PRKRL  | PRKBM          | 135 | Parks                                   | Parks Baseline Mapping                       | 26,000                     | -              | -              | -              | 26,000     |
| PRKRL  | PRKBR          | 136 | Parks                                   | Pescadero Old Haul Road Bridge               | 200,028                    | -              | -              | -              | 200,028    |
| PRKCS  | PRKCS          | 137 | Parks                                   | Parks Concessions Study                      | 131,390                    | -              | -              | -              | 131,390    |
| PRKRL  | PRKFO          | 138 | Parks                                   | Fair Oaks Beautification                     | 45,000                     | -              | -              | -              | 45,000     |
| PRKGS  | PRKGS          | 139 | Parks                                   | Loma Mar Geotechnical Study                  | 12,200                     | -              | -              | -              | 12,200     |
| PRKRL  | PRKMC          | 140 | Parks                                   | Coyote Point Marina Concession               | 37,293                     | -              | -              | -              | 37,293     |
| PRKIP  | PRKIP          | 141 | Parks                                   | Parks Interpretive Program                   | 31,681                     | 36,052         | 73,916         | 73,510         | 215,159    |
| PRKIP  | PRKRL          | 142 | Parks                                   | Parks Interpretive Program                   | 50,000                     | -              | -              | -              | 50,000     |
| PRKMM  | PRKMM          | 143 | Parks                                   | Multi Modal Trail Planning                   | 201,802                    | 42,536         | 5,662          | -              | 249,999    |
| PRKRL  | PRKMP          | 144 | Parks                                   | Parks Master Plan                            | 188,566                    | 43,094         | -              | 21,643         | 253,303    |
| PRKRL  | PRKOP          | 145 | Parks                                   | Parks Department Operations and Maintenance  | 6,678,629                  | 2,919,520      | 2,154,923      | 3,083,777      | 14,836,849 |
| PRKRL  | PRKOS          | 146 | Parks                                   | Parks Organizational Study                   | 36,900                     | -              | -              | -              | 36,900     |
| PRKPF  | PRKPF          | 147 | Parks                                   | Contribution to Parks Foundation             | 100,000                    | -              | -              | -              | 100,000    |
| PRKRL  | PRKPL          | 148 | Parks                                   | Parks Playground Improvement                 | 455,873                    | 509,342        | 126,319        | 158,101        | 1,249,635  |
| PRKMI  | PRKSH          | 149 | Parks                                   | Parks Shuttle Program                        | 76,660                     | -              | -              | -              | 76,660     |
| PRKRL  | PRKSR          | 150 | Parks                                   | Sanchez Adobe Renovation                     | 68,393                     | 1,477,149      | 408,345        | -              | 1,953,887  |

## SCHEDULE B - Expenditures by Sub-Initiative for FY 2013-14 through FY 2021-22 (cont'd)

| Initiative                                      | Sub-Initiative | #   | Department                 | Initiative Name                       | 2013-14 to 2018-19 Actual* | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | Totals     |
|---|----------------|-----|----------------------------|---------------------------------------|----------------------------|----------------|----------------|----------------|------------|
| <b>MEAS5: Parks and Environment (continued)</b> |                |     |                            |                                       |                            |                |                |                |            |
| PRKVP   | PRKRL          | 151 | Parks                      | Parks Volunteer Program               | 13,265                     | -              | -              | -              | 13,265     |
| PRKVP   | PRKVP          | 152 | Parks                      | Parks Volunteer Program               | 15,800                     | 103,416        | 63,294         | 208            | 182,719    |
| PRKRL   | PRKVS          | 153 | Parks                      | Volunteer Stewardship Corps           | 116,404                    | 72,514         | 73,464         | 81,151         | 343,533    |
| PRKRL   | PRKWA          | 154 | Parks                      | Wunderlich Horse Riding Arena         | 30,000                     | -              | -              | -              | 30,000     |
| PRKCI   | PRKWP          | 155 | Parks                      | Parkwide Asphalt Paving               | -                          | 721,521        | 1,139,432      | 493,636        | 2,354,590  |
| PRKCI   | PV005          | 156 | Parks                      | Flood Park Baseball Field Renovation  | 44,063                     | -              | -              | -              | 44,063     |
| PRKCI   | PV006          | 157 | Parks                      | Huddart Park Meadow Lawn Renovation   | 35,849                     | -              | -              | -              | 35,849     |
| PRKCI   | PV008          | 158 | Parks                      | Huddart Richards Road Repairs         | 41,259                     | 26,524         | 37,688         | -              | 105,471    |
| PRKCI   | PV013          | 159 | Parks                      | Old Guadalupe Trail Renovation        | 22,993                     | 181,613        | 16,326         | -              | 220,932    |
| PRKCI   | PV014          | 160 | Parks                      | Ralston Trail Repaving                | 47,422                     | -              | -              | 10,000         | 57,422     |
| PRKCI   | PV018          | 161 | Parks                      | Wunderlich Carriage House Restoration | 755,644                    | -              | -              | -              | 755,644    |
| PRKCI   | PV019          | 162 | Parks                      | Wunderlich Stable Hay Barn Plans      | 5,777                      | -              | -              | -              | 5,777      |
| PRKCI   | PV020          | 163 | Parks                      | Flood Park Improvements               | 12,811                     | 75,420         | 23,239         | 638,520        | 749,989    |
| PRKCI   | PV021          | 164 | Parks                      | Green Valley Trail                    | 5,456                      | -              | -              | -              | 5,456      |
| PRKCI   | RANGR          | 165 | Parks                      | Ranger Residences                     | 234,035                    | 133,440        | 86,344         | 21,651         | 475,470    |
| PRKRL   | RAVTR          | 166 | Parks                      | Ravenswood Bay Trail                  | 360,610                    | 639,390        | -              | -              | 1,000,000  |
| PRKRL   | SCACR          | 167 | Parks                      | SCA Youth Corps                       | 677,912                    | -              | -              | -              | 677,912    |
| PRKRL   | SCAGI          | 168 | Parks                      | SCA GIS Database                      | 232,218                    | -              | -              | -              | 232,218    |
| PRKCI   | SMVCR          | 169 | Parks                      | Sam Mcdonald VC Renovation            | 27,822                     | -              | 34,800         | -              | 62,622     |
| PRKRL   | WAVTR          | 170 | Parks                      | Wavecrest Trail                       | 256,811                    | -              | -              | -              | 256,811    |
| NDSYP   | YESSP          | 171 | Office of Sustainability   | Youth Exploring Sea Level Rise        | 12,739                     | -              | -              | -              | 12,739     |
| PRKPP   | 00000          | 172 | Parks                      | Undefined                             | -                          | -              | -              | 646            | 646        |
| PRKC1   | PRKCI          | 173 | Parks                      | Parks Capital Improvements            | -                          | -              | -              | 1,568          | 1,568      |
| PRKC2   | PRKCI          | 174 | Parks                      | Parks Capital Improvements            | -                          | -              | -              | 1,750          | 1,750      |
| PRKQ1   | PRKCI          | 175 | Parks                      | Parks Capital Improvements            | -                          | -              | -              | 1,925          | 1,925      |
| HPWSS   | PRKCI          | 176 | Parks                      | Parks Capital Improvements            | -                          | -              | -              | 2,166          | 2,166      |
| FSPBR   | PRKCI          | 177 | Parks                      | Parks Capital Improvements            | -                          | -              | -              | 9,931          | 9,931      |
| OOSTX   | OOSTX          | 178 | Office of Sustainability   | Active Transport Coleman Ave          | -                          | -              | -              | 63,138         | 63,138     |
| OOSCZ   | OOSCZ          | 179 | Office of Sustainability   | CZU Lightning Complex Recovery        | -                          | -              | -              | 99,304         | 99,304     |
| OOSSL   | OOSSL          | 180 | Office of Sustainability   | Flood and Sea Level Rise Dist         | -                          | -              | -              | 100,000        | 100,000    |
| SPVDR   | PRKCI          | 181 | Parks                      | Parks Capital Improvements            | -                          | -              | -              | 250,000        | 250,000    |
| PRKFM   | PRKCI          | 182 | Parks                      | Parks Capital Improvements            | -                          | -              | -              | 603,873        | 603,873    |
| MPKFI   | PRKCI          | 183 | Parks                      | Parks Capital Improvements            | -                          | -              | -              | 1,428,732      | 1,428,732  |
| <b>MEAS6: Older Adults and Veterans</b>         |                |     |                            |                                       |                            |                |                |                |            |
| HLTOA   | AASAF          | 184 | Aging and Adult            | AAS Age Friendly                      | \$ -                       | \$ 62,700      | \$ 104,300     | \$ 65,000      | \$ 232,000 |
| HLTOA   | AASDC          | 185 | Aging and Adult            | AAS Dementia Services                 | 1,614,777                  | 477,405        | -              | -              | 2,092,182  |
| HLTOA   | AASED          | 186 | Aging and Adult            | AAS Elder Depend Adult Protect        | 2,661,716                  | 695,521        | 694,895        | 716,387        | 4,768,519  |
| HLTOA   | AASFC          | 187 | Aging and Adult            | Contract Foster City Village          | -                          | 2,459          | -              | -              | 2,459      |
| HLTOA   | AASFL          | 188 | Aging and Adult            | AAS Friendship Line                   | 685,369                    | 212,180        | 211,989        | 218,544        | 1,328,082  |
| HLTOA   | AASKC          | 189 | Aging and Adult            | AAS Kinship Caring MH                 | 285,713                    | 79,568         | -              | -              | 365,281    |
| HLTOA   | AASME          | 190 | Aging and Adult            | AAS Meals Express Program             | 401,657                    | 211,311        | 151,174        | 155,850        | 919,992    |
| HLTOA   | AASMV          | 191 | Aging and Adult            | AAS Supplemental Meals on Wheels      | -                          | 42,000         | -              | -              | 42,000     |
| HLTOA   | AASOM          | 192 | Aging and Adult            | AAS Ombudsman                         | 453,101                    | 118,430        | -              | 121,980        | 693,511    |
| HLTOA   | AASMW          | 193 | Aging and Adult            | AAS Suppl Meal on Wheels              | -                          | -              | 36,002         | 32,533         | 68,535     |
| DAOEA   | DAOEA          | 194 | District Attorney          | District Attorney Elder Abuse         | 3,456,002                  | 966,985        | 935,408        | 964,338        | 6,322,734  |
| EMSRC   | EMSRC          | 195 | County Health              | EMS - Medical Reserve Corps           | -                          | 40,607         | 53,460         | 80,736         | 174,803    |
| HLTFP   | EMSFP          | 196 | Emergency Medical Services | EMS Falls Prevention                  | 146,685                    | -              | -              | -              | 146,685    |
| HSavs   | HSavs          | 197 | Human Services Agency      | Veterans Services                     | 1,119,961                  | 326,570        | 350,413        | 215,906        | 2,012,850  |

## SCHEDULE B - Expenditures by Sub-Initiative for FY 2013-14 through FY 2021-22 (cont'd)

| Initiative   | Sub-Initiative | #    | Department                            | Initiative Name                             | 2013-14 to 2018-19 Actual* | 2019-20 Actual       | 2020-21 Actual       | 2021-22 Actual       | Totals                |
|--|----------------|------|---------------------------------------|---|----------------------------|----------------------|----------------------|----------------------|-----------------------|
| <b>MEAS7: Community</b>  |                |      |                                       |   |                            |                      |                      |                      |                       |
| NDSL   | BOSL           | 198a | County Executive's Office             | Coastside Hope - PCs                        | \$ 3,398                   | \$ -                 | \$ -                 | \$ -                 | \$ 3,398              |
| NDSL   | BOSL           | 198b | County Executive's Office             | Puente - PCs                                | 5,000                      | -                    | -                    | -                    | 5,000                 |
| NDSL   | BOSL           | 198c | County Executive's Office             | Pacifica Resource Center - PCs              | 5,000                      | -                    | -                    | -                    | 5,000                 |
| NDSL   | BOSL           | 198d | County Executive's Office             | Contribution to Tanforan Assembly Center    | 250,000                    | -                    | -                    | -                    | 250,000               |
| CAPB   | CAPB           | 199  | County Executive's Office             | Buildings and Facility Infrastructure       | 9,642,324                  | 588,155              | 526,932              | 206,620              | 10,964,031            |
| CCOAS  | CCOAS          | 200  | County Counsel                        | Measure K Airports (FAA)                    | 32,057                     | -                    | -                    | -                    | 32,057                |
| CMOI   | CMOI           | 201  | County Executive's Office             | Community Legal Aid Services                | 495,725                    | 284,280              | 1,082,380            | 1,082,286            | 2,944,671             |
| CMOOC  | CMOOC          | 202  | County Executive's Office             | Measure A Outreach Coordinator              | 617,710                    | 154,924              | -                    | 201,343              | 973,977               |
| DPWA   | DPWA           | 203  | Public Works                          | Measure K Support SMO Airports              | 350,128                    | 199,276              | 238,979              | 224,869              | 1,013,252             |
| DPWAC  | DPWAC          | 204  | Public Works                          | Measure K Airport Capital Project           | 501,657                    | 559,363              | 442,659              | -                    | 1,503,679             |
| DPWBC  | DPWBC          | 205  | County Executive's Office             | Bicycle Coordinator                         | 216,510                    | 60,564               | 77,181               | 81,380               | 435,634               |
| DPWC   | DPWC           | 206  | Public Works                          | CSA 11 Improvement Projects                 | 450,027                    | 42,973               | -                    | -                    | 493,000               |
| HLTCC  | HLTHR          | 207  | Public Health                         | CDI Airport - Clinicians                    | 5,081                      | 51,149               | -                    | -                    | 56,230                |
| HLTNC  | HLTHQ          | 208  | Public Health                         | CDI Airport - Non Clinicians                | 22,309                     | 14,477               | -                    | -                    | 36,786                |
| HSA6   | HSA6           | 209  | Human Services Agency                 | Immigrant and Veterans Services             | 37,514                     | -                    | -                    | -                    | 37,514                |
| HSAB   | HSAB           | 210  | Human Services Agency                 | Rosalie Rendu Inc.                          | 23,710                     | -                    | -                    | -                    | 23,710                |
| HSAFB  | HSAFB          | 211  | Human Services Agency                 | Second Harvest Food Bank                    | 900,000                    | 154,500              | 159,135              | 159,135              | 1,372,770             |
| HSI1   | HSI1           | 212  | Human Services Agency                 | Community Legal Aid Services                | 347,469                    | -                    | -                    | -                    | 347,469               |
| HSAPF  | HSAP2          | 213  | Human Services Agency                 | Peninsula Family Services District 2        | 190,000                    | -                    | -                    | -                    | 190,000               |
| HSAPF  | HSAP5          | 214  | Human Services Agency                 | Peninsula Family Services District 5        | 245,000                    | -                    | -                    | -                    | 245,000               |
| ISDTI  | ISDTI          | 215  | Information Services Department       | Technology Infrastructure and Open Data     | 31,638,743                 | 2,710,816            | 4,132,149            | 2,695,321            | 41,177,029            |
| NDSIR  | NDSIR          | 216  | Information Services Department       | COVID-19 Immigrant Relief Fund              | -                          | -                    | 4,000,000            | -                    | 4,000,000             |
| LIBC   | LIBCN          | 217  | Library                               | Library Capital - Miscellaneous             | 953,834                    | -                    | -                    | -                    | 953,834               |
| LIBC   | LIBEP          | 218  | Library                               | Library Capital - EPA                       | 181,373                    | 5,164                | -                    | -                    | 186,537               |
| LIBC   | LIBPC          | 219  | Library                               | Library Capital - Pacifica                  | 1,705,454                  | -                    | -                    | -                    | 1,705,454             |
| LIBC   | LIBSC          | 220  | Library Capital - South San Francisco | County Library                              | 500,000                    | -                    | -                    | -                    | 500,000               |
| NDSST  | NDSST          | 221  | County Executive's Office             | SamTrans-Youth, Elderly, Disabled           | 25,625,000                 | 625,000              | -                    | -                    | 26,250,000            |
| PLNPI  | PLNPI          | 222  | County Executive's Office             | North Fair Oaks General Plan Implementation | 5,694,210                  | 929,933              | 919,713              | 6,440,801            | 13,984,657            |
| SHFAS  | SHFAS          | 223  | Sheriff                               | Measure K Airports (FAA Ruling)             | 1,781,656                  | 1,826,367            | 1,879,911            | 1,879,911            | 7,367,845             |
| OESHB  | OESHB          | 224  | Controller                            | Half Moon Bay District Coord                | -                          | -                    | -                    | 32,302               | 32,302                |
| <b>Total Measure K Funded Initiatives</b>  |                |      |                                       |   | <b>\$ 353,808,739</b>      | <b>\$ 82,407,371</b> | <b>\$ 69,968,983</b> | <b>\$ 77,178,441</b> | <b>\$ 583,363,533</b> |
| *Consolidated amounts for FY 2013-14 through FY 2018-19. See prior annual report for amounts by each year. |                |      |                                       |   |                            |                      |                      |                      |                       |



# **Local Sales Tax Oversight Committee Moraga, California Annual Report for FY 2022/23**

## **Background**

At the general election of November 6, 2012, the voters of the Town of Moraga approved Measure K, a local one-cent Transaction and Use Tax (i.e., sales tax). On December 12, 2012, the Town Council certified the election results, confirming passage of Measure K, and, as called for in Measure K, established the Measure K Local Sales Tax Oversight Committee. Although Measure K tax revenues are legally general purpose funds, the Town Council committed to dedicate Measure K funds primarily to street improvements and repairs.

On November 10, 2015, the Local Sales Tax Oversight Committee recommended that the Town Council consider a resolution sequestering Measure K funds and expenditures and reporting them as a "Major Fund" beginning in Fiscal Year 2015/16 in order to establish greater clarity and transparency over the use of Measure K funds. On December 9, 2015, the Town Council approved Resolution No. 98-2015 to approve that all Measure K revenue be reported as a separate major fund in the Town's Comprehensive Annual Financial Report beginning in Fiscal Year 2015/16.

The table incorporated within this report is the product of the creation of that separate major fund.

## **Introduction**

The Local Sales Tax Oversight Committee (the Committee) is charged with the responsibility to report to the Town Council on the revenue and expenditures of the Local Sales Tax (also referred to as "Transaction and Use Tax"). The Committee consists of seven members, all residents of the Town of Moraga, appointed by the Town Council. Generally, terms are limited to three consecutive two-year terms for a total of six consecutive years. The Committee shall sunset in 2033. The Committee's specific duties are as follows:

- Annually review revenue receipts and expenditures of the Transactions and Use Tax.
- Annually, review the status and performance of the programs and services, funded wholly or partially, with proceeds from the Transactions and Use Tax.
- Annually, prepare an independent report for the Town Council regarding the revenue and expenditure of the Transactions and Use Tax.

The Committee's function is strictly that of oversight. It is not within the purview of the Committee to direct staff, recommend any particular contracts or define the scope of a repair project. These responsibilities remain under the authority of the Town Council, Town Manager, and Town professional staff.

### **Summary of FY 2022/23 Measure K Revenues and Expenditures**

To leverage the Measure K revenue stream, in 2013, the Town of Moraga issued \$7.7 million in 2013 Certificates of Participation (COP) for the purposes of financing accelerated improvements to the Town's infrastructure. It is the Town's intention to fund the debt service of the COP with funds from Measure K.

The Town of Moraga's road improvements and repairs are managed and accounted for under the Town's "Pavement Management Program." The Town of Moraga Annual Comprehensive Financial Report for Fiscal Year 2022/23 includes Major Pavement Management Program funds. The table on the following page shows the Pavement Management Program fund revenues, and expenditures.

### **FY 2022/2023 Measure K Expenditure Review**

The Committee sampled \$2,867,487 (78.9%) of the \$3,632,329 total Measure K Pavement Repair Project expenses. For sampled expenses, we reviewed the underlying documentation, such as invoices, staff time charges, revenue receipts, and other related documents. We also discussed various expenses with the Public Works Director, Administrative Services Director, and Accountant when further clarification and/or explanation was needed. Measure K funds reviewed by the Committee in this reporting period were used for the Town's Pavement Management. Based on this review, the Committee believes the sampled expenses were consistent with and in support of Measure K's objectives and the associated goals of the Town Council.

### **Measure K Funds Use**

The Committee has utilized the Annual Report as an opportunity to review the intent of the Measure K Funding and identify further benefits that may be derived from the funds.

Measure K is Moraga's local, one-cent general-purpose sales tax measure that is part of the general fund. The funds are intended to be used to fix local streets and roads, enhance quality and safety, and maintain Town services.

We are not aware of specific restrictions on the use of Measure K Funds, and the Council may allocate funds for uses other than the specific pavement management program without rescinding or adopting any previously written policies. We, the Local Sales Tax Oversight Committee, have been monitoring the spending and continually assigning a clean bill of health with regard to Measure K Funds.

| Fiscal Year 2022/2023                                 |                    | Pavement Management Program |                    |
|---|--------------------|-----------------------------|--------------------|
| Beginning Available Fund Balance, July 1, 2022        | \$3,062,476        |                             |                    |
| Committed Measure K Funds (FY2021-22)*                | (\$1,138,000)      |                             |                    |
| Beginning Audited Fund Balance, July 1, 2022          | \$1,924,476        |                             |                    |
| Funding Sources                                       | Measure K          | Other Funds                 | Totals             |
| Measure K Receipts                                    | \$2,669,905        |                             | \$2,669,905        |
| Garbage Vehicle Impact Fee                            |                    | \$1,062,000                 | \$1,062,000        |
| Gas Tax   |                    | \$714,068                   | \$714,068          |
| LAIF Interest   | \$46,071           |                             | \$46,071           |
| <b>Total</b>  | <b>\$2,715,976</b> | <b>\$1,776,068</b>          | <b>\$4,492,044</b> |
| <b>Expenditures - Pavement Management</b>             |                    |                             |                    |
| <b>2022 Pavement Rehabilitation – CIP 22-401</b>      |                    |                             |                    |
| Construction  | \$2,898,820        | \$661,125                   | \$3,559,945        |
| Construction Management                               |                    | \$310,042                   | \$310,042          |
| Project Management/Staff Time                         |                    | \$213,515                   | \$213,515          |
| Design Services                                       |                    | \$459,517                   | \$260,318          |
| Miscellaneous   |                    | \$260,318                   |                    |
| <b>Total</b>  | <b>\$2,898,820</b> | <b>\$1,445,000</b>          | <b>\$4,343,820</b> |
| <b>2021 Pavement Resurfacing Phase 2 – CIP 21-401</b> |                    |                             |                    |
| Construction  | \$133,659          | \$284,473                   | \$418,132          |
| Construction Management                               |                    |                             |                    |
| Project Management/Staff Time                         |                    | \$19,703                    | \$19,703           |
| Design Services                                       |                    | \$26,893                    | \$26,893           |
| <b>Total</b>  | <b>\$133,659</b>   | <b>\$331,068</b>            | <b>\$464,727</b>   |
| <b>Expenditures - Others</b>                          |                    |                             |                    |
| Debt Service Transfer to 2013 COP                     | \$599,850          |                             | \$599,850          |
| <b>Total - Other</b>                                  | <b>\$599,850</b>   |                             | <b>\$599,850</b>   |
| <b>Total Expenditures</b>                             | <b>\$3,632,329</b> | <b>\$1,776,068</b>          | <b>\$5,408,397</b> |
| <b>Net Change in Fund Balance, FY 2022-23</b>         | <b>(\$916,353)</b> |                             |                    |
| <b>Committed Measure K Funds (FY 2022-23) *</b>       | <b>(\$810,521)</b> |                             |                    |
| <b>Ending Audited Fund Balance, June 30, 2023</b>     | <b>\$197,602</b>   |                             |                    |

\* Committed to Capital Projects scheduled for the upcoming fiscal year

## Conclusions

The Committee has concluded:

- As noted earlier, Measure K funds are now sequestered in "Major Fund 213" of the professionally audited Town of Moraga Annual Comprehensive Report. Consequently, the accuracy of the financial documents provided us for our review of Measure K monies received and spent have been validated within that framework.
- Measure K funds reviewed by the Committee in this reporting period were used for the Town's Pavement Management Program.
- Following our review of those documents, the expenditures were found to be consistent with and in support of Measure K goals and objectives and the conditions set forth by the Town Council based on our review of sampled expenses amounting to 78.9% of the total Measure K Pavement Management Program expenditures.
- The Pavement Management Program, which is largely funded by Measure K funds, proceeded in a manner consistent with commitments made to voters of Moraga.

This report has been researched, assembled, and presented in a manner the Committee believes is consistent with the stated objectives of the Town of Moraga Transaction and Use Tax Ordinance (a.k.a. Measure K), Ordinance No. 238, dated December 12, 2012.

In accordance with those directives, the Annual Report for FY 2022/2023 of the Local Sales Tax Oversight Committee is respectfully submitted:

### **The Members of the Local Sales Tax Oversight Committee:**

Nate Levine, Chairperson

Scott Parker, Vice Chairperson

William Faoro

Rachel Graham

Spencer Schilling

Tim Staines

Gian Panetta

*Nate Levine*

DocuSigned by:  
*Scott Parker*

DocuSigned by:  
*William Faoro*

DocuSigned by:  
*Rachel Graham*

DocuSigned by:  
*Spencer Schilling*

DocuSigned by:  
*Tim Staines*

DocuSigned by:  
*Gian Panetta*

# SRVUSD Facilities Oversight and Advisory Committee

Annual Report of the Financial Year Ended June 30, 2020  
& Projects Update



# Committee Overview

- Proposition 39 (passed Nov 2000) requires school districts have a citizens committee to actively review and report on the proper expenditure of taxpayers' money for school construction and to inform the public concerning the expenditure of bond revenues..
- The committee shall have at least 7 members and meet at least once per year.
- The committee is required to issue a report to the public at least once a year.

# Current Committee Members

|                  |                  |
|------------------|------------------|
| Jay S. Clark     | Muhammad Moosa   |
| Ed Duarte        | Scott Seidenverg |
| Garrett Gritz    | Madeline Serafin |
| Christopher King | Valerie Williams |

# Measure D Overview

- Passed November 2012 by voters living within district boundaries.
- Authorized \$260 million in bonds to be used for the construction, reconstruction, rehabilitation or replacement of school facilities.
  - All bonds have been issued as of June 2019.
- Cumulative expenditures through June 30, 2020 \$213.7 million
  - Through June 30, 2021 \$229.2 million (*unaudited*)

More detailed information is available at  
<https://www.srvusd.net/aboutfoac>

# Audit and Reporting

- The Measure D financial activities are audited annually.
- The audit for the 12 months ended June 30, 2020 was performed by the independent accounting firm Eide Bailly LLP.
  - All of the annual audit reports are available under the Fiscal Accountability section of <https://www.srvusd.net/fiscalaccountability>
- The audit firm provided an unqualified opinion dated March 31, 2021.
- The FOAC reviewed and approved the audit report at its May 12, 2021 meeting.

# Measure D Financial Highlights

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|  | Summary<br>Fiscal Years<br>2012-15 | Fiscal Year<br>2016-17 | Fiscal Year<br>2017-18 | Fiscal Year<br>2018-19 | Fiscal Year<br>2019-20 |
|--|------------------------------------|------------------------|------------------------|------------------------|------------------------|
| In Millions                                    |                                    |                        |                        |                        |                        |
| Total Net Measure D Revenue                    | \$ 202.4                           | \$ 1.3                 | \$ 1.5                 | \$ 62.7                | \$ 1.2                 |
| Total Measure D Expenditures                   | \$ 66.3                            | \$ 20.4                | \$ 43.8                | \$ 51.7                | \$ 31.5                |
| Net Annual Change (Funding Less Expenditures ) | <u>\$ 136.1</u>                    | <u>\$ (19.1)</u>       | <u>\$ (42.3)</u>       | <u>\$ 11.0</u>         | <u>\$ (30.3)</u>       |
| Ending Fund Balance                            | <u>\$ 136.1</u>                    | <u>\$ 117.0</u>        | <u>\$ 74.7</u>         | <u>\$ 85.7</u>         | <u>\$ 55.4</u>         |



# FOAC Areas Of Focus FY 2020

- Assessment of program progress against overall Measure D plans
- Timely assessment of remaining budget needs and reallocation of excess funds
- Safety of students and site staff
- Partner with board and district to identify “advisory” projects
- Maintaining contact and oversight with staff and projects through COVID-19

# FOAC Areas Of Focus FY 2020

- Elementary Schools
  - Continued structural and function improvements including fencing and walkways
  - Utilization of successful design ideas in play areas and controlled access points through main offices
- Middle Schools
  - Completion of Stone Valley building and finalize plans for restoration of blacktops and fields
  - Charlotte Wood campus wide modernization
- High Schools
  - Completion of San Ramon building and parking areas. Planning for fields and complete fencing

# Financial Summary – Elementary

| <i>In Millions</i>     | Total to<br>6/30/2019 | Fiscal Year<br>2019-20 | Total to<br>6/30/2020 |
|------------------------|-----------------------|------------------------|-----------------------|
| <b>Bella Vista</b>     | \$ 32.4               | \$ -                   | \$ 32.4               |
| <b>Neil Armstrong</b>  | \$ 1.7                | \$ -                   | \$ 1.7                |
| <b>Walt Disney</b>     | \$ 0.8                | \$ -                   | \$ 0.8                |
| <b>Twin Creeks</b>     | \$ 2.9                | \$ 0.6                 | \$ 3.5                |
| <b>Vista Grande</b>    | \$ 3.0                | \$ 1.1                 | \$ 4.1                |
| <b>Rancho Romero</b>   | \$ 3.5                | \$ 0.7                 | \$ 4.2                |
| <b>Golden View</b>     | \$ 7.3                | \$ 2.4                 | \$ 9.8                |
| <b>Montevideo</b>      | \$ 6.3                | \$ 2.4                 | \$ 8.7                |
| <b>Green Valley</b>    | \$ 4.0                | \$ 1.7                 | \$ 5.7                |
| <b>Sycamore Valley</b> | \$ 2.0                | \$ 3.4                 | \$ 5.4                |

*Only campuses with significant impact on Measure D expenditures are included*

# Projects – Vista Grande





# Projects – Sycamore Valley





# Cumulative Financial Summary - Middle

| <i>In Millions</i> | Total to<br>6/30/2019 | Fiscal Year<br>2019-20 | Total to<br>6/30/2020 |
|--------------------|-----------------------|------------------------|-----------------------|
| Stone Valley       | \$ 28.7               | \$ 4.7                 | \$ 33.4               |
| Charlotte Wood     | \$ 0.6                | \$ 0.8                 | \$ 1.4                |

*Only campuses with significant impact on Measure D expenditures are included*

# Projects – Stone Valley





# Projects – Charlotte Wood



# Cumulative Financial Summary - High

| <i>In Millions</i>      | Total to<br>6/30/2019 | Fiscal Year<br>2019-20 | Total to<br>6/30/2020 |
|-------------------------|-----------------------|------------------------|-----------------------|
| <b>San Ramon Valley</b> | <b>\$ 56.7</b>        | <b>\$ 9.8</b>          | <b>\$ 66.5</b>        |
| <b>Dougherty Valley</b> | <b>\$ 6.9</b>         | <b>\$ 0.1</b>          | <b>\$ 7.0</b>         |
| <b>Monte Vista</b>      | <b>\$ 3.0</b>         | <b>\$ -</b>            | <b>\$ 3.0</b>         |
| <b>California</b>       | <b>\$ 5.4</b>         | <b>\$ 0.2</b>          | <b>\$ 5.6</b>         |

*Only campuses with significant impact on Measure D expenditures are included*



# Projects – San Ramon Valley





# Oversight Conclusions

- The Committee believes bond funds have been expended consistent with Measure D.
- Projects have proceeded as intended with any substantial issues and opportunities being presented to the Committee for review and comment before action was taken.
- Communication with district staff and Board liaisons continues to be very open and timely.

*Special thanks to the entire facilities staff for continuing the progress on Measure D funded projects despite the onset of COVID.*



# CONTRA COSTA COUNTY

1025 ESCOBAR STREET  
MARTINEZ, CA 94553

## Staff Report

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**File #:** 24-2312

**Agenda Date:** 7/24/2024

**Agenda #:** 8.

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**Advisory Board:** MEASURE X COMMUNITY FISCAL OVERSIGHT COMMITTEE  
**Subject:** Elect Chair and Vice Chair  
**Presenter:** Emlyn Struthers, Committee Staff

### Information:

Pursuant to the Committee bylaws, the Committee shall elect its own Chair and Vice Chair.

The Chair presides at all meetings of the Committee. The Chair sets the agenda and reviews the record of action for all meetings in consultation with the Secretary. The Chair has general supervision over all Committee business and may have other powers and duties assigned by the Committee, provided such powers and duties are consistent with the bylaws.

The Vice Chair exercises all the powers and performs all the duties of the Chair in the event of the Chair's absence or inability to act. The Vice Chair may have other powers and duties assigned by the Committee, provided such powers and duties are consistent with the bylaws.

The Chair and Vice Chair are typically elected annually at the last regular meeting held in a calendar year. The Chair and Vice Chair will serve for a term of one year and may succeed themselves for one additional consecutive term. Officer vacancies are to be filled by election at the next regular meeting. With the Committee's inaugural meeting held on June 5, 2024, the election is being held at its second meeting, on July 24, 2024. The officer terms will run through the end of the calendar year.

### Attachment(s):

- Attachment A: Committee Bylaws
- Attachment B: Committee Roster

### Recommendation(s)/Next Step(s):

Elect Chair and Vice Chair for an Officer term that ends December 31, 2024.

# **CONTRA COSTA COUNTY**

## **Measure X Community Fiscal Oversight Committee**

### **BYLAWS**

Adopted September 12, 2023

**BYLAWS  
OF THE CONTRA COSTA COUNTY  
MEASURE X COMMUNITY FISCAL OVERSIGHT COMMITTEE  
September 12, 2023**

**I. NAME**

The name of the committee is the Contra Costa County Measure X Community Fiscal Oversight Committee (the "Committee").

**II. AUTHORITY**

The Committee is organized and exists as an advisory board to the Board of Supervisors of Contra Costa County (the "Board") and pursuant to an Order of the Board dated May 16, 2023.

**III. PURPOSE**

The purpose of the Committee is to review on an annual fiscal year basis, the expenditure of tax revenue generated by Contra Costa County Measure X, a ballot measure that created a Countywide, 20-year, half-cent sales tax. The ballot measure's stated intent for Measure X was "to keep Contra Costa's regional hospital open and staffed; fund community health centers; provide timely fire and emergency response; support crucial safety-net services; invest in early childhood services; protect vulnerable populations; and for other essential county services." The ballot measure was passed by Contra Costa County voters on November 3, 2020, and became effective on April 1, 2021.

**IV. DUTIES**

The Committee is to carry out the following duties:

- A. Review, on an annual fiscal year basis, the expenditure of tax revenue generated by Measure X, to ensure it conforms to (i) the stated intent of the ballot measure, and (ii) the Board's direction for specific allocations.
- B. Oversee an annual audit of expenditures of tax revenue generated by Measure X.
- C. Prepare an annual report of expenditures of tax revenue generated by Measure X.

The Committee's role is to advise the Board on these matters, and it shall be staffed by the County Administrator's Office. The Committee will not make any funding recommendations.

1 V. MEMBERSHIP

2  
3 The Committee is comprised of five members, one from each Supervisorial district.  
4 Each Supervisor will nominate one member, who will serve at the pleasure of the Board  
5 of Supervisors. The appointment will run in alignment with the term of office of the  
6 nominating Supervisor.

7  
8 The Board, by a 3/5 vote, may rescind an appointment to the Committee.  
9

10 When a vacancy occurs, the Supervisor represented by the vacant seat may appoint  
11 a replacement representative, provided the new appointment is not of an individual  
12 whose membership on the Committee has previously been rescinded.  
13

14 VI. LIMITATIONS ON MEMBERSHIP

15  
16 Members of the Committee may not be any of the following:

17  
18 A. A current member of the Measure X Community Advisory Board (MXCAB).  
19

20 B. A County employee.  
21

22 C. Related to or associated with a grantee of revenue generated by Measure X, such as  
23 a family member, spouse, or significant other of a management employee of a  
24 grantee organization; employee, contractor, organization board member, or grant  
25 subrecipient.  
26

27 D. An elected official.  
28

29 VII. TERMINATION OR RESIGNATION OF MEMBERSHIP

30  
31 If a member of the Committee ceases to meet the membership requirements of Article  
32 VI of these bylaws, their membership will be terminated by the Board.  
33

34 If a member of the Committee fails to participate in any regular scheduled meeting  
35 without an excused absence, it will be grounds for the County Administrator to  
36 recommend to the Board that it rescind the absentee member's appointment. Excused  
37 absences will be granted for the following reasons: illness of self, member of immediate  
38 family, or close friend; death of member of immediate family or close friend;  
39 requirements of the member's job; vacation; or other emergency. A member must contact  
40 the County Administrator prior to the meeting to be excused from a meeting.  
41

42 Before making a recommendation of rescission to the Board, the County  
43 Administrator will notify any member whose appointment is at risk and the  
44 Supervisor who nominated the member.  
45

46 Resignations of a committee member must be in writing and filed with the Clerk of the



1 Board with a copy to the County Administrator.

2  
3 VIII. OPEN MEETINGS AND CONFLICT OF INTEREST

4  
5 Committee meetings must be open to the public in accordance with the Ralph M. Brown  
6 Act, (Gov. Code 54950 *et seq.*) and the Contra Costa County Better Government  
7 Ordinance. Committee members must adhere to the principles and rules of the Political  
8 Reform Act of 1974 (Gov. Code 81000 *et seq.*). The Brown Act permits Committee  
9 members to participate in Committee meetings by teleconference, when certain quorum,  
10 agenda, and other legal requirements are met. (Gov. Code, § 53953(b).)

11  
12 IX. OFFICERS

- 13  
14 A. The Committee shall elect its own Chair and Vice Chair. The County  
15 Administrator will be the Secretary.  
16  
17 B. The Chair shall (i) preside at all meetings of the Committee, (ii) set the  
18 agenda and review the record of action for all meetings in consultation with  
19 the Secretary, (iii) have general supervision over all Committee business and  
20 (iv) have such other powers and duties as may be assigned by the Committee,  
21 provided such powers and duties are consistent with these bylaws.  
22  
23 C. The Vice Chair shall, in the absence or inability of the Chair to act, exercise  
24 all the powers and perform all the duties of the Chair. The Vice Chair shall  
25 also have such other powers and duties as may be assigned by the  
26 Committee, provided such powers and duties are consistent with these  
27 bylaws.  
28  
29 D. The Secretary will keep the record of action for the meetings of the  
30 Committee. In consultation with the Chair, the Secretary shall prepare all  
31 agendas. The Secretary shall distribute all agendas, act as custodian of  
32 Committee records, keep a register of the contact information of each  
33 member, which information is to be furnished to the Secretary by each  
34 member and, in general, perform all duties incident to the office of Secretary.  
35  
36 E. The Chair and Vice Chair shall be elected annually at the last regular meeting  
37 held in a calendar year. The Chair and Vice Chair will serve for a term of  
38 one year and may succeed themselves for one additional consecutive term.  
39 Officer vacancies are to be filled by election at the next regular meeting.  
40

41 X. MEETINGS

- 42  
43 A. The Committee shall hold regular meetings quarterly during the initial year.  
44 Thereafter, the Committee shall hold regular meetings semi-annually, subject  
45 to additional meetings if needed, on a schedule to be mutually determined by

the Chair and County Administrator. Ninety-six hours' notice must be given for all regular meetings.

B. A special meeting may be called as needed by the Chair or by a majority of the Committee.

C. A quorum for all meetings is three members. A minimum of three votes of the members present are required to pass a motion.

D. The agenda and record of action of each meeting is to be sent electronically to each member, the Board of Supervisors, and any additional persons authorized by the Committee. A paper copy of the agenda and minutes of each meeting will be mailed upon request. Other persons requesting the minutes of a meeting must do so in writing to the Secretary and pay the prevailing copying and mailing rates.

#### XI. VOTING

A. An affirmative vote of the majority of all members of the Committee present at the time is necessary to approve any action item before the Committee. If requested by any member present, a roll call vote must be held.

B. Proxy voting is not permitted.

#### XII. CONDUCT OF BUSINESS

A. Only business that is clearly identified as an item of discussion on the publicly-posted meeting agenda may be transacted at a meeting of the Committee, except as permitted under the Ralph M. Brown Act and Contra Costa County Better Governance Ordinance.

B. All meetings of the Committee are to be called to order by the Chair, or in the Chair's absence, by the Vice Chair, or in the Vice Chair's absence, by a member designated for that purpose by the Chair or Vice Chair. In the absence of any such designation, the Committee may designate an acting chair by majority vote.

C. Public comment at all meetings is to be permitted in accordance with applicable law.

#### XIII. AMENDMENTS TO THE BYLAWS

A. Only the Board may amend these bylaws. A recommendation to the Board that these bylaws be amended must be approved by an affirmative vote of a majority of the members. No amendment to these bylaws is effective until it has been reviewed by County Counsel and approved by the Board.

1 B. Any proposed amendment to these bylaws is to be presented in writing at a  
2 regular meeting of the Committee for discussion. The Committee shall vote on  
3 the proposed amendment at the next regular meeting of the Committee. The  
4 agenda for such meeting is to contain an item entitled "Proposed Bylaws  
5 Amendment."  
6

7 XIV. DISSOLUTION  
8

9 The Board shall dissolve the Committee after all tax revenue collected pursuant to  
10 Measure X is considered expended at the end of the term of Measure X, unless  
11 extended, and a final report is submitted.  
12

13 XV. PUBLIC ACCESS TO COMMITTEE RECORDS  
14

15 The County Administrator shall make available to the general public all records of  
16 the Committee as required by law.  
17

## Measure X Community Fiscal Oversight Committee

| Incumbent       | Seat Title        | Term Start Date | Term End Date |
|-----------------|-------------------|-----------------|---------------|
| Maya Greenfield | District I Seat   | 1/9/2024        | 12/31/2024    |
| Greg Marvel     | District II Seat  | 1/9/2024        | 12/31/2026    |
| Madhan Guna     | District III Seat | 4/9/2024        | 12/31/2024    |
| Michael Handlin | District IV Seat  | 1/9/2024        | 12/31/2026    |
| VACANT          | District V Seat   |                 | 12/31/2024    |

NOTE: Terms of members run concurrent to the term of the nominating Supervisor.



# CONTRA COSTA COUNTY

1025 ESCOBAR STREET  
MARTINEZ, CA 94553

## Staff Report

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**File #:** 24-2313

**Agenda Date:** 7/24/2024

**Agenda #:** 9.

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**Advisory Board:** MEASURE X COMMUNITY FISCAL OVERSIGHT COMMITTEE  
**Subject:** Review Committee Work Plan, In Preparation for Next Meeting  
**Presenter:** Emlyn Struthers, Committee Staff

### **Information:**

The Committee will regularly review its Work Plan in preparation for the upcoming meeting.

The next meeting of the Measure X Community Fiscal Oversight Committee is scheduled for Wednesday, October 23 at 5:00 P.M.

### **Attachment(s):**

- Committee Work Plan



## Measure X Community Fiscal Oversight Committee

### 2024 Work Plan

| Proposed Meeting Date   | Agenda Items  |
|---|---|
| <b>Special Meeting</b><br><b>Wednesday</b><br><b>June 5, 2024</b><br><b>5:00 PM</b>     | Review Committee Bylaws and responsibilities  |
|   | Review major policies pertaining to advisory bodies                                 |
|   | Discuss Work Plan   |
|   | Adopt Meeting Schedule  |
|   |   |
| <b>Special Meeting</b><br><b>Wednesday</b><br><b>July 24, 2024</b><br><b>5:00 PM</b>    | Presentation from Sales Tax Consultant on Measure X Revenue History and Projections |
|   | Review Measure X allocations from April 1, 2021 to June 30, 2024                    |
|   | Review contract for auditing services & audit work plan                             |
|   | Discuss Committee report components and format                                      |
|   | Select Officers (Chair and Vice Chair)  |
| <b>Special Meeting</b><br><b>Wednesday</b><br><b>October 23, 2024</b><br><b>5:00 PM</b> | Presentation from independent auditor   |
|   | Discuss audit findings  |
|   | Discuss Committee's annual report and recommendations                               |
|   |   |
|   |   |
| <b>Special Meeting</b><br><b>Thursday</b><br><b>November 21, 2024</b><br><b>5:00 PM</b> | Finalize Committee report and recommendations                                       |
|   | Discuss potential 2025 Committee Work Plan  |
|   | Complete Annual Advisory Body Report  |
|   |   |
|   |   |