



CONTRA COSTA COUNTY

AGENDA

Measure X Community Fiscal Oversight Committee

Wednesday, October 22, 2025

4:00 PM

1025 Escobar St, Martinez, CA | Zoom

Link:

<https://cccouny-us.zoom.us/j/896725547>

04 Webinar ID 896 7255 4704 | Call In:

1-888-278-0254 Access code: 3149674

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 9, 2025 meeting. [25-4462](#)
Attachments: [MXCFOC 6.9.25 Draft Record of Action.pdf](#)
4. Receive report from independent auditor on Measure X revenues and expenditures for the period from July 1, 2024 through June 30, 2025. [25-4463](#)
Attachments: [County of Contra Costa Measure X Sales Tax - Independent Auditor's Reports 6.30.2025 - FINAL](#)
5. Discuss the Committee's Report, Including the Committee's Recommendations and Next Steps. [25-4464](#)
Attachments: [ATTACHMENT A - Measure X Committee Report 4-1-21 to 6-30-24 FINAL.pdf](#)
[ATTACHMENT B - Measure X Ballot Language.pdf](#)
[ATTACHMENT C - FY24-25 Measure X Project Allocations.pdf](#)
[ATTACHMENT D - FY24-25 Measure X Project Descriptions.pdf](#)

The next meeting is currently scheduled for a date to be determined in November 2025.

Adjourn

GENERAL INFORMATION

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 online at www.contracosta.ca.gov.

If the Zoom connection malfunctions for any reason, the meeting may be paused while a fix is attempted. If the connection is not reestablished, the committee will continue the meeting in person without remote access.

HOW TO PROVIDE PUBLIC COMMENT:

Persons who wish to address the Committee during public comment may comment in person, via Zoom, or via call-in. Those participating in person should offer comments when invited by the Committee Chair. Those participating via Zoom should indicate they wish to speak by using the “raise your hand” feature in the Zoom app. Those calling in should indicate they wish to speak by pushing *9 on their phones. 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:

Jessica Shepard

Deputy County Administrator

Jessica.Shepard@cao.cccounty.us



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 25-4462

Agenda Date: 10/22/2025

Agenda #: 3

Advisory Board: MEASURE X COMMUNITY FISCAL OVERSIGHT COMMITTEE
Subject: Receive and Approve Draft Record of Action for June 9, 2025 Meeting

Information:

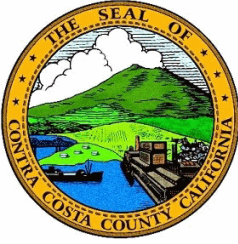
Receive and approve the Record of Action for the Measure X Community Fiscal Oversight Committee meeting held June 9, 2025.

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 9, 2025 meeting.

Recommendation(s)/Next Step(s):

Receive and approve the Record of Action for the Measure X Community Fiscal Oversight Committee meeting held June 9, 2025.



CONTRA COSTA COUNTY

Committee Meeting Minutes

Measure X Community Fiscal Oversight Committee

Monday, June 9, 2025

4:00 PM

1025 Escobar St, Martinez, CA

Zoom Link: <https://cccounty-us.zoom.us/j/81584126990>

Webinar ID 815 8412 6990 // Or Telephone: USA 888 278 0254 US Toll-free Conference code: 3149674

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

Present

Maya Greenfield, 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).

There were no requests for public comment.

3 Receive and approve draft record of action for the Measure X Community Fiscal Oversight Committee's November 21, 2024 meeting. [25-2134](#)

Attachments: [MXCFOC_Draft Record of Action_11.21.24](#)

The record of action was approved as received.

There were no requests for public comment.

4 Select Chair and Vice Chair to officer terms that end December 31, 2025. [25-2135](#)

Attachments: [Measure X Community Fiscal Oversight Committee Bylaws](#)
[Measure X Community Fiscal Oversight Committee Roster](#)

The Committee reviewed their bylaws and officer roles, before nominating members to serve as Chair and Vice Chair.

Greg Marvel (District II) was selected as Chair and Maya Greenfield (District I) was selected as Vice Chair with a 3-0 vote.

There were no requests for public comment.

- 5 Receive overview presentation on audit scope, deliverables, and approach (Macias Gini & O'Connell). [25-2136](#)

Attachments: [CCC MX Planning Presentation 2025.06.09](#)

The Committee received a presentation on the Measure X audit approach from Guian Chhim, CPA at Macias Gini & O'Connell.

There were no requests for public comment.

- 6 Receive overview of Measure X allocations active during the FY24-25 audit period. [25-2137](#)

Attachments: [ATTACHMENT A - Measure X Ballot Language](#)
[ATTACHMENT B - FY24-25 Measure X Project Allocations](#)
[ATTACHMENT C - Measure X Project Descriptions](#)

The Committee reviewed and discussed the list of allocations for the Measure X allocations approved by the Board of Supervisors.

There were no requests for public comment.

- 7 Review and discuss proposed Committee work plan and associated deliverables and determine future meeting dates for 2025. [25-2139](#)

Attachments: [ATTACHMENT A: MXCFOC - 2025 Work Plan](#)
[ATTACHMENT B: Measure X Committee Report 4-1-21 to 6-30-FINAL](#)

The Committee reviewed the work plan and requested that Jessica Shepard, staff to the Committee, send a poll to help schedule the October meeting once the District 3 member is officially appointed.

There were no requests for public comment.

The next meeting is currently scheduled for a date to be determined in October 2025.

Adjourn

The meeting adjourned at 4:34pm.



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 25-4463

Agenda Date: 10/22/2025

Agenda #: 4

Advisory Board: MEASURE X COMMUNITY FISCAL OVERSIGHT COMMITTEE
Subject: Receive report from independent auditor on Measure X revenues and expenditures for the period from July 1, 2024 through June 30, 2025.
Presenter: Corbitt Nixon and Guian Chimm, CPA with Macias Gini & O'Connell

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 stated intent of the ballot measure and the Board of Supervisors' direction for specific allocations.

The Measure X Community Fiscal Oversight Committee was established by the Board of Supervisors in fall of 2023. The audit period covers one fiscal year of revenues and expenditures.

The County engaged an independent auditor, Macias Gini and O'Connell (MGO) to perform an audit of the Measure X expenditures and revenues during the audit period. The audit period began July 1, 2024, and audits the period through June 30, 2025. The County utilizes a July 1 to June 30 Fiscal Year. June 30, 2025 is the conclusion of FY24-25, the most recent fiscal year.

The audit was performed throughout the summer and early fall of 2025, culminating in the attached report, which was prepared by the independent auditor.

Attachment(s):

- Attachment: Independent Auditor's Report

Recommendation(s)/Next Step(s):

Receive report on Measure X audit from independent auditor.

**COUNTY OF CONTRA COSTA
MEASURE X SALES TAX**

Independent Auditor's Reports,
Schedule of Measure X Revenues and Expenditures,
Other Supplementary Information and
Independent Accountant's Report

For the Year Ended June 30, 2025

COUNTY OF CONTRA COSTA
MEASURE X SALES TAX
For the Year Ended June 30, 2025

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Independent Auditor's Report

Board of Supervisors and
Members of the Measure X Community Fiscal Oversight Committee
Martinez, California

Opinion

We have audited the Schedule of the Measure X Revenues and Expenditures (Schedule), a Countywide half-cent sales tax fund (Fund) of the County of Contra Costa (County), for the year ended June 30, 2025, and the related notes to the Schedule.

In our opinion, the accompanying Schedule referred to above presents fairly, in all material respects, the changes in financial position of the Fund of the County of Contra Costa, for the year ended June 30, 2025 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of a Matter

As discussed in Note 2, the Schedule presents only the Fund and does not purport to, and does not, present fairly the changes in financial position of the County for the year ended June 30, 2025 in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Management's Responsibilities for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the Schedule. The accompanying budgetary comparison schedule for the year ended June 30, 2025, is presented for purposes of additional analysis and is not a required part of the Schedule. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the Schedule. The information for the year ended June 30, 2025 has been subjected to the auditing procedures applied in the audit of the Schedule and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Schedule or to the Schedule itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information for the year ended June 30, 2025 is fairly stated, in all material respects, in relation to the Schedule as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2025 on our consideration of the County's internal control over the Fund's financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over the Fund's financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over the Fund's financial reporting and compliance.

A handwritten signature in black ink that reads "Macias Gini & O'Connell LLP". The signature is written in a cursive, flowing style.

Walnut Creek, California
October 15, 2025

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COUNTY OF CONTRA COSTA
MEASURE X SALES TAX
Schedule of Measure X Revenues and Expenditures
For the Year Ended June 30, 2025

Revenues:

Measure X Transactions and Use Tax	<u>\$ 120,233,056</u>
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Expenditures:

Animal Services	155,976
Contra Costa Fire Protection District	15,211,606
Clerk-Recorder Elections Department	358,577
Conservation and Development Department	6,426,519
County Administrator's Office	2,407,742
Employment and Human Services	17,125,960
Health Services	61,952,158
Library	418,226
Office of Racial Equity and Social Justice	1,492,196
Probation	254,786
Public Defender	848,896
Public Works	1,847,083
Sheriff	<u>2,623,855</u>

Total Expenditures	<u>111,123,580</u>
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Revenues over expenditures	9,109,476
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Fund Balance, beginning of year	<u>254,400,724</u>
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Fund Balance, end of year	<u><u>\$ 263,510,200</u></u>
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**COUNTY OF CONTRA COSTA
MEASURE X SALES TAX**

Notes to the Schedule of Measure X Revenues and Expenditures
For the Year Ended June 30, 2025

NOTE 1 – BACKGROUND

On November 3, 2020, registered voters of the County of Contra Costa (County) approved Measure X, a countywide 20-year, ½ cent sales tax approved by Contra Costa County voters. The ballot measure language stated that the intent of Measure X is “to keep Contra Costa’s regional hospital open and staffed; fund community health centers, emergency response; support crucial safety-net services; invest in early childhood services; protect vulnerable populations; and for other essential county services.”

The tax is not collected on the sale of food or on other transactions that are exempt from the sales tax under state law. At the time the ballot measure was drafted, the County estimated that Measure X would provide \$81 million annually. The ballot measure did not restrict the use of the sales tax proceeds to a specific governmental purpose. The tax is considered a general tax under Article XIII C of the California Constitution. A simple majority vote was required for adoption. Voters approved the sales tax with 58.5% voting “yes”. The tax was imposed through County Ordinance No. 2020-22, and collection of the tax began on April 1, 2021.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation and Accounting

The general fund of the County of Contra Costa, which includes the Measure X Contra Costa Transactions and Use Tax fund, is used to account for the County’s Measure X project activities.

The accompanying Schedule presents only the changes in financial position of the Measure X Contra Costa Transactions and Use Tax fund and does not purport to, and does not, present fairly the financial position of the County for the year ended June 30, 2025. Revenues are recognized when earned and expenditures are recognized when liability is incurred.

Transactions and Use Tax Revenues

Ordinance No. 2020-22, the Contra Costa Transactions and Use Tax, imposes a general tax under Article XIII C of the California Constitution. The tax is enacted solely for general governmental purposes and not for specific purposes. All proceeds of the tax are placed in the County’s general fund and used for general governmental purposes. Cash collected from this Ordinance is held in the County’s General Fund, and is allocated towards different programs, as directed by the Board of Supervisors.

Transactions and Use Tax Expenditures

Pursuant to Ordinance No. 2020-22, administered by the California Department of Tax and Fee Administration, the Contra Costa Transactions and Use Tax is a general tax under Article XIII C of the California Constitution. The Board of Supervisors allocates funds towards projects. Project expenditures are tracked similarly to a grant. Unspent allocations for each Measure X-funded project are treated as assignments to the general fund.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

**COUNTY OF CONTRA COSTA
MEASURE X SALES TAX**

Notes to the Schedule of Measure X Revenues and Expenditures
For the Year Ended June 30, 2025

NOTE 3 – ASSIGNED FUNDS

At June 30, 2025, the General Fund has related outstanding project assignments for Measure X-funded projects as follows:

Project	Cumulative Budgetary Appropriations	Cumulative Actuals	Unspent Budgetary Amount
Animal Services	\$ 750,000	\$ 155,976	\$ 594,024
Contra Costa Fire Protection District	61,990,200	38,252,114	23,738,086
Clerk-Recorder Elections Department	932,000	358,577	573,423
Conservation and Development Department	43,315,400	12,179,671	31,135,729
County Administrator's Office	28,031,230	4,469,986	23,561,244
Employment and Human Services	59,710,755	20,416,805	39,293,950
Health Services	265,889,067	153,713,928	112,175,139
Library	6,986,519	1,306,282	5,680,237
Office of Racial Equity and Social Justice	11,730,240	1,944,324	9,785,916
Probation	2,000,000	437,186	1,562,814
Public Defender	1,677,896	1,061,492	616,404
Public Works	18,537,000	5,571,922	12,965,078
Sheriff	6,134,061	5,928,570	205,491
Totals	<u>\$ 507,684,368</u>	<u>\$ 245,796,833</u>	<u>\$ 261,887,535</u>

In addition to the unspent budgetary amounts, the County has recognized Measure X revenues that exceed the cumulative Measure X budgetary appropriations. Therefore, the County has a portion of fund balance at June 30, 2025 that has yet to be appropriated, as follows:

Cumulative Measure X revenues	\$ 509,307,033
Less: Cumulative Measure X budget appropriations	<u>(507,684,368)</u>
Unappropriated Measure X revenues	<u>\$ 1,622,665</u>

The unappropriated balance at June 30, 2025 does not reflect allocations that apply to future fiscal years. The Board of Supervisors directed \$1,571,362 in one-time allocations for Fiscal Year 2025-2026, which is not reflected in the unappropriated Measure X revenue balance as of June 30, 2025.

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COUNTY OF CONTRA COSTA MEASURE X SALES TAX
Budgetary Comparison Schedule
For the Period from April 1, 2021 through June 30, 2025

	Cumulative Budgetary Appropriations	2020-2021	2021-2022	Actuals by Fiscal Year 2022-2023	2023-2024	2024-2025	Cumulative Actuals	Unspent Budgetary Amount
Revenues:								
Measure X Transactions and Use Tax	\$ 507,684,368	\$24,078,616	\$ 124,883,977	\$ 118,834,413	\$121,276,971	\$ 120,233,056	\$ 509,307,033	
Expenditures:								
Animal Services								
Spay/Neuter, Mobile Clinic, Pet Retention Grants	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 155,976	\$ 155,976	\$ 594,024
Contra Costa Fire Protection District								
Aerial firefighting capacity improvements/equipment	800,000	-	-	-	-	206,970	206,970	593,030
Build, Reopen and Staff Fire Stations	37,176,400	-	2,975,650	1,851,078	3,930,174	5,274,442	14,031,344	23,145,056
Fire/Wildland Mitigation/Fuel Reduction	15,563,400	-	-	3,142,087	5,941,519	6,479,794	15,563,400	-
Pinole Fire – Increase Service	6,250,400	-	-	2,000,000	2,100,000	2,150,400	6,250,400	-
South County Training Center and Communications	2,200,000	-	-	-	1,100,000	1,100,000	2,200,000	-
Clerk-Recorder Elections Department								
Diversity, Equity and Inclusion in Democracy Initiative	809,600	-	-	-	-	267,377	267,377	542,223
Mapping Prejudice Project	122,400	-	-	-	-	91,200	91,200	31,200
Conservation and Development Department								
Accessible Transportation Strategic Plan	4,375,280	-	-	840,000	1,407	562,082	1,403,489	2,971,791
Climate Equity and Resilience Investment	1,562,600	-	-	500,000	479,556	583,044	1,562,600	-
Illegal Dumping Initiative	1,875,120	-	-	115,563	491,548	226,776	833,887	1,041,233
Local Housing Trust Fund	35,502,400	-	-	-	3,325,078	5,054,617	8,379,695	27,122,705
County Administrator's Office								
Arts and Culture Programs	781,300	-	-	80,046	332,566	368,688	781,300	-
East County Community Organization Capacity Building	1,000,000	-	-	-	-	-	-	1,000,000
Emergency Management System Organizational Study	500,000	-	-	-	-	-	-	500,000
Innovation Fund	4,000,000	-	-	35,000	657,530	1,438,467	2,130,997	1,869,003
Language Access Equity for the MXCAB	128,130	-	44,178	19,635	23,845	24,550	112,208	15,922
MXCAB Retreat/Needs Assessment Consulting (over 3 yrs)	30,000	-	-	-	-	8,400	8,400	21,600
Measure X Needs Assessment Report Writer	20,000	-	-	20,000	-	-	20,000	-
Measure X Reserve Fund	20,000,000	-	-	-	-	-	-	20,000,000
Sales Tax Consulting, Administration Expense & Staff	831,600	-	65,000	77,497	160,360	374,024	676,881	154,719
SRVFPD Behavioral Health Crisis Response	740,200	-	-	-	546,587	193,613	740,200	-
Employment and Human Services								
Children with Disabilities/Childcare Support	993,283	-	-	-	134,899	743,165	878,064	115,219
Community-Based Services for Seniors and Disabled Residents	1,000,000	-	-	-	-	-	-	1,000,000
County Youth Centers	26,922,285	-	-	380,080	598,613	6,213,110	7,191,803	19,730,482
Develop Additional Childcare Providers	4,552,800	-	-	-	-	1,882,488	1,882,488	2,670,312
Early Childhood Education/Childcare	6,754,567	-	-	-	-	5,149,237	5,149,237	1,605,330
Empowering Enrollment	2,500,000	-	-	-	-	39	39	2,499,961
Family Navigators	1,353,421	-	-	99,357	402,511	759,381	1,261,249	92,172
Food Security	2,579,200	-	-	-	-	147	147	2,579,053
Guaranteed Income Pilot	3,250,000	-	-	-	-	3,249	3,249	3,246,751
Master Plan for Aging/Community Based Services	5,250,400	-	-	59,499	675,392	2,039,332	2,774,223	2,476,177
Refugee Resettlement Resources	979,799	-	-	175,918	764,576	39,305	979,799	-
SAFE Center	1,300,000	-	-	-	-	-	-	1,300,000
South County Family Justice Center Start-Up Costs	2,275,000	-	-	-	-	296,507	296,507	1,978,493
Health Services								
A3 Contra Costa Community Crisis Initiative	47,504,000	-	-	842,760	4,158,938	14,325,720	19,327,418	28,176,582
Contra Costa CARES	2,093,467	-	-	883,866	459,425	437,500	1,780,791	312,676
Contra Costa Regional Medical Center	125,008,000	-	-	40,000,000	42,000,000	43,008,000	125,008,000	-
Contra Costa Regional Medical Center Capital Projects	80,000,000	-	-	-	-	-	-	80,000,000
EPSDT Leverage Fund/Children's Mental Health Svcs	3,250,000	-	-	2,277,576	972,424	-	3,250,000	-
Mental Health Services for 26 and under, and LGBTQ+	2,833,600	-	-	-	-	-	-	2,833,600
Permanent Supportive Housing (Net of Match)	5,200,000	-	-	-	166,781	4,180,938	4,347,719	852,281
Library								
Library Building Improvements	6,417,241	-	-	63,419	485,799	187,786	737,004	5,680,237
Library Literacy Program	519,278	-	-	125,892	178,346	215,040	519,278	-
Startup Costs for the Library Foundation	50,000	-	-	-	34,600	15,400	50,000	-
Office of Racial Equity and Social Justice								
African-American Holistic Wellness - Feasibility Study	180,000	-	-	-	-	180,000	180,000	-
African-American Holistic Wellness Ctr & Resource Hub	8,500,000	-	-	-	-	500,000	500,000	8,000,000
Office of Racial Equity and Social Justice	3,050,240	-	-	23,778	428,350	812,196	1,264,324	1,785,916
Probation								
Community Based Restorative Justice	2,000,000	-	-	-	182,400	254,786	437,186	1,562,814
Public Defender								
Stand Together Contra Costa	1,677,896	-	-	-	212,596	848,896	1,061,492	616,404
Public Works								
Climate Sustainability - Sustainability Trust	7,813,000	-	11,785	145,475	3,414,643	1,536,440	5,108,343	2,704,657
County Facilities Deferred Maintenance	3,750,000	-	-	32,526	115,214	69,709	217,449	3,532,551
Parks in Unincorporated Communities	2,024,000	-	-	-	5,196	81,419	86,615	1,937,385
Schroder Bridge Repair (Iron Horse Trail)	1,200,000	-	-	-	-	27,503	27,503	1,172,497
Veterans Halls Deferred Maintenance	3,750,000	-	-	-	-	132,012	132,012	3,617,988
Sheriff								
Body Worn and In-Car Cameras	6,134,061	-	-	1,617,648	1,687,067	2,623,855	5,928,570	205,491
Total expenditures	\$ 507,684,368	\$ -	\$ 3,096,613	\$ 55,408,700	\$ 76,167,940	\$ 111,123,580	\$ 245,796,833	\$ 261,887,535

Reconciliation of total unspent budgetary amount to the
Fund Balance on a GAAP basis:

Total unspent budgetary amount	\$ 261,887,535
Unappropriated Measure X revenues	1,622,665
Fund Balance at June 30, 2025	<u>\$ 263,510,200</u>

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**Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of the Schedule of Measure X Revenues and
Expenditures Performed in Accordance With *Government Auditing Standards***

Board of Supervisors and
Members of the Measure X Community Fiscal Oversight Committee
Martinez, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the Schedule of Measure X Revenues and Expenditures (Schedule), a Countywide half-cent sales tax fund of the County of Contra Costa (County), for the year ended June 30, 2025, and the related notes to the Schedule, and have issued our report thereon dated October 15, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the Schedule, we considered the County's internal control over the Fund's financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Schedule, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's Schedule will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's Schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the Schedule. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Macias Gini & O'Connell LLP

Walnut Creek, California

October 15, 2025

Independent Accountant's Report on Compliance with Measure X

Board of Supervisors and
Members of the Measure X Community Fiscal Oversight Committee
Martinez, California

We have examined the County of Contra Costa's (County) compliance with certain provisions of Measure X for the year ended June 30, 2025.

Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about the County's compliance with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the County's compliance with the specified requirements.

In our opinion, the County complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2025.



Walnut Creek, California
October 15, 2025

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CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 25-4464

Agenda Date: 10/22/2025

Agenda #: 5

Advisory Board: MEASURE X COMMUNITY FISCAL OVERSIGHT COMMITTEE
Subject: Discuss the Committee's Report, Recommendations, and Next Steps
Presenter: Greg Marvel, Chair

Information:

The Measure X Community Fiscal Oversight Committee is responsible for reviewing the expenditure of tax revenue generated by Measure X to ensure that it conforms to the stated intent of the ballot measure and the Board of Supervisors' direction for specific allocations. The Committee also oversees an annual audit of expenditures of tax revenue generated by Measure X, and prepares an annual report of expenditures of tax revenue generated by Measure X. The Committee's role is to advise the Board of Supervisors on these matters. The Committee will not make any funding recommendations.

At the Committee's June 9, 2025 meeting, the Committee received a report on the audit plan. With the independent audit now concluded, and the auditor's report finalized, the Committee will now discuss the Committee's report, recommendations, and next steps for completing the report.

Attachment(s):

- Attachment A: Ballot Measure Language
- Attachment B: Table of FY 24-25 Measure X Allocations
- Attachment C: Table of FY24-25 Measure X Allocation Descriptions
- Attachment D: Measure X Community Fiscal Oversight Committee Report on Fiscal Oversight Findings for Period 4/1/21 to 6/30/24

Recommendation(s)/Next Step(s):

Discuss the Committee's Report, recommendations, and next steps for completing the report.

Date: 11/21/24

To: Board of Supervisors
Contra Costa County

From: Measure X Fiscal Oversight Committee Report

Subject: Committee Report on Fiscal Oversight Findings for Period 4/1/2021 – 6/30/2024

Thank you for the opportunity to present this annual report on the Measure X Fiscal Oversight Committee's findings for the period of April 1, 2021 through June 30, 2024.

The Fiscal Oversight Committee is tasked with the following responsibilities:

Responsibilities on a Fiscal Year Basis

1. Review the expenditures of tax revenue generated by Measure X, to ensure that those expenditures conform to the stated intent of the ballot measure that was approved by the voters of Contra Costa County.
2. Review the Measure X expenditures to ensure the funds were spent in conformance with the Board of Supervisors' specific directions and allocations.
3. Oversee an annual audit of expenditures of the tax revenue generated by Measure X.
4. Prepare an annual report of expenditures of tax revenue generated by Measure X.

Findings of the Committee of Allocations and Expenditures Through 6/30/2024

The Committee reviewed the stated intent of the Measure X tax measure and the directed allocations of the resulting tax revenue through June 30, 2024. This effort included both review by members of the Committee as well as receipt and review of staff and outside audit reports. It should be noted that the external audit (attached to this transmittal letter) conducted by the audit firm MGO found all financial reports, allocations and expenditures to be fairly presented in all material respects. In short, a clear audit finding. The determination of the Committee is as follows:

1. A review of the expenditures of Measure X tax revenue found all expenditures and allocations conformed to the stated intent of the ballot measure as approved by the voters of Contra Costa County.
2. A review of the Measure X expenditures found that all expenditures and allocations were spent in conformance with the specific directions and allocations of the Board of Supervisors.

3. The committee approved the outside audit report conducted by the firm MGO for the period of 4/1/2021 through 6/30/2024, which found no material errors and the financial reports accurately reflected the allocations and expenditures for the time period in question.

Of particular note, the Committee would like to thank the County staff for its development of the Measure X website. It is comprehensive, fairly easy to navigate and allows taxpayers and community groups to “dig into” the allocations and expenditures so as to feel comfortable about how the tax measure’s funds are being utilized in conformance with the will of the voters.

/s/

Greg Marvel, Chair

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.

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?

FY24-25 - Adopted Measure X Funding Allocations

Measure X Allocations	FY21-22 One-time	FY22-23	FY23-24 Revised	FY23-24 One-Time	FY24-25	FY24-25 One-Time	Agency
Spay/neuter, mobile clinic, pet retention grants (one-time)				750,000			Animal Services
Aerial firefighting capacity improvements/equipment						800,000	CCC Fire Protection District
Build, Reopen and Staff Fire Stations	18,800,000	3,500,000	7,350,000		7,526,400		CCC Fire Protection District
Fire/Wildland Mitigation/Fuel Reduction		4,500,000	4,725,000		4,838,400	1,500,000	CCC Fire Protection District
Pinole Fire – Increase Service		2,000,000	2,100,000		2,150,400		CCC Fire Protection District
South County Training Center and Communications			1,100,000		1,100,000		CCC Fire Protection District
Diversity, Equity and Inclusion in Democracy Initiative			400,000		409,600		Clerk Recorder-Elections
Mapping Prejudice Project (one-time)				50,000		72,400	Clerk Recorder-Elections
Accessible Transportation Strategic Plan		1,400,000	1,470,000		1,505,280		Conservation and Development
Climate Equity and Resilience Investment		500,000	525,000		537,600		Conservation and Development
Illegal Dumping Initiative		600,000	630,000		645,120		Conservation and Development
Local Housing Trust Fund		10,000,000	12,600,000		12,902,400		Conservation and Development
Arts and Culture Programs		250,000	262,500		268,800		County Administration
East County Community Orgs Capacity Building (one-time)				1,000,000			County Administration
Emergency Management System Organizational Study						500,000	County Administration
Innovation Fund	2,000,000					2,000,000	County Administration

Measure X Allocations	FY21-22 One-time	FY22-23	FY23-24 Revised	FY23-24 One-Time	FY24-25	FY24-25 One-Time	Agency
Language Access Equity for the MXCAB	50,000	25,000	26,250		26,880		County Administration
MXCAB Retreat/Needs Assessment Consulting (over 3 yrs)						30,000	County Administration
Measure X Reserve Fund	20,000,000						County Administration
Measure X Staff Support			275,000	(180,000)	281,600		County Administration
Sales Tax Consulting Administrative Expense	65,000	200,000	210,000	(220,000)	200,000		County Administration
SRVFPD Behavioral Health Crisis Response	740,200						County Administration
Children with Disabilities/Childcare Support		450,000	472,500		483,840	(413,057)	Employment and Human Services
Community-Based Services for Seniors and Disabled Residents						1,000,000	Employment and Human Services
County Youth Centers	10,000,000	1,750,000	3,500,000	1,693,000	3,623,898	6,355,387	Employment and Human Services
Develop Additional Childcare Providers		1,500,000	1,575,000		1,612,800	(3,546,967)	Employment and Human Services
Early Childhood Education/Childcare		4,000,000	4,200,000		4,300,800	(2,334,266)	Employment and Human Services
Empowering Enrollment						2,500,000	Employment and Human Services
Family Navigators		584,000	788,200		807,117	(825,896)	Employment and Human Services
Food Security			800,000		819,200	960,000	Employment and Human Services
Guaranteed Income Pilot						3,250,000	Employment and Human Services
Master Plan for Aging/Community Based Services	250,000	1,000,000	2,100,000		2,150,400	(250,000)	Employment and Human Services
Refugee Resettlement Resources	1,000,000					(20,201)	Employment and Human Services

Measure X Allocations	FY21-22 One-time	FY22-23	FY23-24 Revised	FY23-24 One-Time	FY24-25	FY24-25 One-Time	Agency
SAFE Center						1,300,000	Employment and Human Services
South County Family Justice Center Start-Up Costs						2,275,000	Employment and Human Services
A3 Contra Costa Community Crisis Initiative	5,000,000		21,000,000		21,504,000		Health Services
CCRMC Capital Projects	80,000,000						Health Services
Contra Costa CARES		750,000	750,000	(156,533)		750,000	Health Services
Contra Costa Regional Medical Center		40,000,000	42,000,000		43,008,000		Health Services
EPSDT Leverage Fund/Children's MH Services	3,250,000						Health Services
Mental Health Services for 26 and under, and LGBTQ+			1,400,000		1,433,600		Health Services
Permanent Supportive Housing (Net of Match)	5,200,000						Health Services
Library Building Improvements	4,000,000					2,417,241	Library
Library Literacy Program		200,000	210,000		215,040	(105,762)	Library
Startup Costs for the Library Foundation	50,000						Library
African-American Holistic Wellness - Feasibility Study (one-time)			80,000				Office of Racial Equity and Social Justice
African-American Holistic Wellness Center (one-time)				1,000,000		7,500,000	Office of Racial Equity and Social Justice
Office of Racial Equity and Social Justice		600,000	1,260,000		1,290,240		Office of Racial Equity and Social Justice
Community Based Restorative Justice	2,000,000						Probation
Stand Together Contra Costa			829,000		848,896		Public Defender

Measure X Allocations	FY21-22 One-time	FY22-23	FY23-24 Revised	FY23-24 One-Time	FY24-25	FY24-25 One-Time	Agency
Climate Sustainability-Sustainability Trust		2,500,000	2,625,000		2,688,000		Public Works
County Facilities Deferred Maintenance	3,750,000						Public Works
Parks in Unincorporated Communities			1,000,000		1,024,000		Public Works
Schroder Bridge Repair (Iron Horse Trail)						1,200,000	Public Works
Veterans Halls Deferred Maintenance						3,750,000	Public Works
Body Worn and In-Car Cameras	720,000	1,841,000	1,933,050	(339,432)	1,979,443		Sheriff-Coroner
Total Net Allocations	156,875,200	78,150,000	118,196,500	3,597,035	120,181,754	30,663,879	

Agency	Project Name	Summary Description	Category (Ballot Language)	Total Allocation (FY 21-22 thru FY24-25)
Animal Services	Spay/neuter, mobile clinic, pet retention grants (one-time)	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.	Fire, Safety and Emergency Response	750,000
CCC Fire Protection District	Aerial fire-fighting equipment	This allocation will enhance aerial firefighting capacity for the entire county, providing improvements for a permanent helipad at the Byron Wildfire Center, and Helo-Pods to provide remote water supplies for aerial firefighting.	Fire, Safety and Emergency Response	800,000
CCC Fire Protection District	Build, Reopen and Staff Fire Stations	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. Funding needs include the purchase of a ladder truck and station remodel to accommodate additional crew members.	Fire, Safety and Emergency Response	37,176,400
CCC Fire Protection District	Fire/Wildland Mitigation/Fuel Reduction	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.	Fire, Safety and Emergency Response	15,563,400
CCC Fire Protection District	Pinole Fire – Increase Service	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.	Fire, Safety and Emergency Response	6,250,400
CCC Fire Protection District	South County Training Center and Communications	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 (CCR FCC) in the event of a catastrophic failure.	Fire, Safety and Emergency Response	2,200,000

Agency	Project Name	Summary Description	Category (Ballot Language)	Total Allocation (FY 21-22 thru FY24-25)
Clerk Recorder-Elections	Diversity, Equity and Inclusion in Democracy Initiative	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.	Equity and Social Justice	809,600
Clerk Recorder-Elections	Mapping Prejudice Project (one-time)	The Contra Costa Mapping Prejudice project is a collaboration between the Contra Costa Clerk-Recorder Division, the University of Minnesota, and local National Park Service volunteers that 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.	Equity and Social Justice	122,400
Conservation and Development	Accessible Transportation Strategic Plan	The Accessible Transportation Strategic Plan (ATSP) defines how Contra Costa will improve transportation options for older adults, persons with disabilities, and veterans. The ATSP was collaboratively developed over several years in consultation with elected officials, non-profit based advocates, users of the system, and planning/operations staff. This effort was jointly conducted by the Contra Costa Transportation Authority (CCTA) and Contra Costa County with oversight provided by a Policy Advisory Committee (PAC) and Technical Advisory Committee.	Sustainability, Environment and Housing	4,375,280

Agency	Project Name	Summary Description	Category (Ballot Language)	Total Allocation (FY 21-22 thru FY24-25)
Conservation and Development	Climate Equity and Resilience Investment	The Climate Equity and Resilient Investment is an ongoing body of work that advances the County's climate action and environmental justice goals. This work includes: Taking action to address Sea Level Rise; Develop community-facing clean energy projects and programs; Support on-going work related to a Just Transition away from a fossil fuel-based economy; Financing programs for clean energy and energy efficiency; and Developing strategies to sequester carbon.	Sustainability, Environment and Housing	1,562,600
Conservation and Development	Illegal Dumping Initiative	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.	Sustainability, Environment and Housing	1,875,120
Conservation and Development	Local Housing Trust Fund	The Local Housing Trust Fund supports the development of affordable housing and housing/homelessness related activities. 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 prevention services.	Sustainability, Environment and Housing	35,502,400
County Administration	Arts and Culture Programs	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.	Community Development and Innovation	781,300
County Administration	East County Community Orgs Capacity Building (one-time)	This one-time allocation provides funding for capacity building for East County community organizations. Capacity building refers to the process of developing and strengthening the skills, resources, and processes needed to deliver services. Capacity building can refer to a variety of elements, including training, technical assistance, strategic planning, information sharing, coaching, resource development, and evaluation.	Community Development and Innovation	1,000,000
County Administration	Emergency Management System Organizational Study	This allocation will support an organizational study on the County's Emergency Management System.	Fire, Safety and Emergency Response	500,000

Agency	Project Name	Summary Description	Category (Ballot Language)	Total Allocation (FY 21-22 thru FY24-25)
County Administration	Innovation Fund	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.	Community Development and Innovation	4,000,000
County Administration	Language Access Equity for the MXCAB	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.	Administration	128,130
County Administration	MXCAB Retreat/Needs Assessment Consulting	This funding is to be utilized over three years for the Measure X Community Advisory Board (MXCAB) retreat facilitation consulting and consulting regarding the MXCAB's assessment of community needs.	Administration	30,000
County Administration	Measure X Reserve Fund	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. At that time, the Board of Supervisors set aside \$20 million in Measure X Reserve funds.	Reserves	20,000,000
County Administration	Measure X Staff Support	This allocation funds the cost of the contracted, independent audit for Measure X, as well as staffing for Measure X administration in the Contra Costa County Administrator's Office.		376,600
County Administration	Sales Tax Consulting Administrative Expense	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.	Administration	455,000
County Administration	SRVFPD Behavioral Health Crisis Response	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.	Fire, Safety and Emergency Response	740,200

Agency	Project Name	Summary Description	Category (Ballot Language)	Total Allocation (FY 21-22 thru FY24-25)
Employment and Human Services	Children with Disabilities/Childcare Support	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. Services are delivered in coordination with First 5 Contra Costa, which aims to lead a collaborative effort with local organizations supporting young children with disabilities and their families.	Children and Youth	993,283
Employment and Human Services	Community-Based Services for Seniors and Disabled Residents	This allocation provides funding for community-based services for seniors and disabled residents, to help support these individuals in being able to thrive and live independently. This is a one-time allocation, newly created in FY24-25.	Human Services and Safety Net	1,000,000
Employment and Human Services	County Youth Centers (three)	Develop three new Youth Centers in Contra Costa, one in each of the Contra Costa County Supervisorial 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. (Each Youth Center location may have slight variation in programming, due to unique community needs in each district.)	Children and Youth	26,122,285

Agency	Project Name	Summary Description	Category (Ballot Language)	Total Allocation (FY 21-22 thru FY24-25)
Employment and Human Services	Develop Additional Childcare Providers	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 501(c)(3) 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. This proposal goes hand in hand with the Early Childhood Education/Childcare proposal, since access and availability of quality childcare is contingent on the availability of a stable early childhood workforce.	Children and Youth	1,275,833
Employment and Human Services	Early Childhood Education/Childcare	This proposal requests Measure X allocations to fund additional childcare slots through a voucher program, primarily for infants and toddlers, for families who are over-income and do not currently qualify for a childcare subsidy, to be delivered in partnerships between CocoKids (the resource and referral agency for the County) and the Employment and Human Services, Community Services and Workforce Services Bureau. The Workforce Development Board of Contra Costa County facilitated the procurement of CocoKids as the CBO 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 501(c)(3) non-profit, CocoKids provides parent referrals, administers childcare subsidies, offers Child Health and Nutrition services, and operates a Learning Institute for early education.	Children and Youth	10,316,534

Agency	Project Name	Summary Description	Category (Ballot Language)	Total Allocation (FY 21-22 thru FY24-25)
Employment and Human Services	Empowering Enrollment	EHSD is creating an RFP to contract with community-based organizations (CBOs) to support households in applying for, managing, and renewing CalWORKs, CalFresh, Medi-Cal, and General Assistance. These CBOs will assist their communities with enrollment and case maintenance tasks that include but not limited to the following. Community members choosing to accept assistance from a CBO will sign a Release of Information (ROI) to authorize EHSD to communicate with the CBO on behalf of the community member. The goal of the project is to provide our communities with support and resources to access benefits.	Human Services and Safety Net	2,500,000
Employment and Human Services	Guaranteed Income Pilot	The Employment and Human Services Department is using data-driven insights to develop a guaranteed income program that will provide unconditional and recurring cash payments to support the basic needs of identified priority populations, including youth transitioning out of foster care, residents returning home from incarceration, families with young children experiencing financial hardship, and low-income older adults.	Human Services and Safety Net	1,353,421
Employment and Human Services	Family Navigators	Support provided by Family Navigators includes direct assistance through application processes, warm handoffs to community resources, and follow up as needed. Depending on the needs of the family, navigators connect these families with housing programs, food assistance, financial support, legal and immigration assistance, transportation, and medical (physical and behavioral health) services. 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.	Human Services and Safety Net	2,619,200
Employment and Human Services	Food Security	Address food insecurity in Contra Costa County (in development). 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 an RFP.	Human Services and Safety Net	3,250,000

Agency	Project Name	Summary Description	Category (Ballot Language)	Total Allocation (FY 21-22 thru FY24-25)
Employment and Human Services	Master Plan for Aging/Community Based Services	The Master Plan for Aging (MPA) is a 10-year blueprint to prepare for the rapidly graying California and to continue the state's leadership in aging, disability, and equity through five bold goals around housing, health, caregiving, affordable aging, and equity and inclusion. The Measure X allocation supports the planning process and provides direct support to community-based organizations to engage in capacity building work and implement priority initiatives.	Human Services and Safety Net	5,500,400
Employment and Human Services	Refugee Resettlement Resources	A one-time \$1 million allocation has been provided to improve access to comprehensive services for refugees. Contra Costa County administers state and federally funded programs providing cash aid for self-sufficiency in partnership with Jewish Family and Community Services (JFCS). Following the US military's withdrawal from Afghanistan, 235 Afghans were resettled by FCS East Bay, with hundreds more expected. The funding, not limited to Afghan refugees, will primarily support services through the County's community-based partner JFCS.	Human Services and Safety Net	979,799
Employment and Human Services	South County Family Justice Center Start-Up Costs	This one-time allocation provides startup funding to support the establishment of a Family Justice Center located in South Contra Costa County. Family Justice Centers serve families affected by domestic violence, sexual assault, child abuse, elder abuse, and human trafficking.	Human Services and Safety Net	2,500,000
Health Services	A3 Contra Costa Community Crisis Initiative	The Anyone, Anywhere, Anytime (A3) program provides behavioral crisis response services. The A3 Contra Costa Community Crisis Initiative, designed by Contra Costa Health Services, City Managers, and a consortium of community partners including individuals with lived experience, family members, law enforcement, fire and emergency medical responders, and community-based organizations, is requesting funding from the Board of Supervisors to implement the model of providing appropriate behavioral health crisis services in Contra Costa County for anyone, anywhere, anytime.	Health and Mental Health	47,504,000
Health Services	Contra Costa Regional Medical Center (CCRMC) Capital Projects	Since its construction, Contra Costa Regional Medical Center (CCRMC) and Health Center'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. \$80M in Measures X funding will be used for capital projects at CCRMC.	Health and Mental Health	80,000,000

Agency	Project Name	Summary Description	Category (Ballot Language)	Total Allocation (FY 21-22 thru FY24-25)
Health Services	Contra Costa CARES	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 November 2024, CARES 2.0 was funded as a health program for low-income, uninsured people who live in Contra Costa County regardless of their documentation status. The contracted medical services are provided by partnering community health centers in Contra Costa County.	Health and Mental Health	2,093,467
Health Services	Contra Costa Regional Medical Center	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.	Health and Mental Health	125,008,000
Health Services	EPSDT Leverage Fund/Children's Mental Health Services	Early and Periodic Screening, Diagnostic and Treatment (EPSDT) provides comprehensive and preventative health care services for children under age 21 who are enrolled in Medicaid. EPSDT is key to ensuring that children and adolescents receive appropriate preventative, dental, mental health and specialty health services. Measure X funds serve as the match portion of the EPSDT program to secure federal matching dollars.	Health and Mental Health	3,250,000
Health Services	Mental Health Services for 26 and under, and LGBTQ+	In December 2023, the Board of Supervisors directed a new allocation to augment Mental Health Services for individuals who are 26 and under, and for individuals who are LGBTQ+.	Health and Mental Health	2,833,600
Health Services	Permanent Supportive Housing (Net of Match)	Lack of affordable housing continues to be a significant contributing factor to homelessness across the community. A Measure X community needs assessment initially conducted in 2019 and updated in 2021 confirmed that homelessness and affordable housing remain a top concern for the community. A one-time investment of Measure X funds would leverage millions in Homekey funding to build permanent supportive housing programs in our community for housing units at the deepest affordability for residents who are unhoused in our community.	Health and Mental Health	5,200,000
Library	Library Building Improvements	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. A second round of one-time funding was allocated for FY24-25.	Community Development and Innovation	6,417,241

Agency	Project Name	Summary Description	Category (Ballot Language)	Total Allocation (FY 21-22 thru FY24-25)
Library	Library Literacy Program	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.	Children and Youth	519,278
Library	Startup Costs for the Library Foundation	\$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.	Community Development and Innovation	50,000
Office of Racial Equity and Social Justice	African-American Holistic Wellness - Feasibility Study (one-time)	In April 2023, BOS approved a one-time allocation of \$80K (MX funds) to conduct a feasibility study towards developing an African American Holistic Wellness and Resource Hub (AAHWRH) in Contra Costa County. 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.	Equity and Social Justice	80,000

Agency	Project Name	Summary Description	Category (Ballot Language)	Total Allocation (FY 21-22 thru FY24-25)
Office of Racial Equity and Social Justice	African-American Holistic Wellness Center (one-time)	The Board of Supervisors (BOS) has directed funds towards the creation of an African American Holistic Wellness and Resource Hub (AAHWRH) in Contra Costa County. 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. In FY23-24, the BOS allocated \$1M to fund services and programs that promote and support African American health, well-being and safety in CC County. 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. The Board of Supervisors allocated an additional \$7.5 million towards the AAHWRH in FY24-25.	Equity and Social Justice	8,500,000
Office of Racial Equity and Social Justice	Office of Racial Equity and Social Justice	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. The ORESJ was created by the Board of Supervisors in 2020. After a 2-year, community-led research and planning process, ORESJ was established in FY 2022-23. The inaugural 2 Co-Directors were selected and hired in October 2023 and November 2023.	Equity and Social Justice	3,150,240
Probation	Community Based Restorative Justice	The Probation Department's Community-based Restorative Justice project aims to embed restorative approaches within local systems and communities for youth and adults at risk of justice system involvement. A countywide needs assessment, funded by Measure X, identified areas of need, with findings shared in March-April 2024. The results will guide the procurement of community-based restorative services, funded by the remaining Measure X allocation, and coordinated with existing programs in schools and local justice systems.	Equity and Social Justice	2,000,000

Agency	Project Name	Summary Description	Category (Ballot Language)	Total Allocation (FY 21-22 thru FY24-25)
Public Defender	Stand Together Contra Costa	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 new STCC staff to include 3 Deputy Public Defender II (Immigration Defender Attorneys), 1 FTE Legal Assistant, and 1 FTE Clerk Experienced Level.	Equity and Social Justice	1,677,896
Public Works	Climate Sustainability-Sustainability Trust	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.	Sustainability, Environment and Housing	7,813,000
Public Works	County Facilities Deferred Maintenance	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.	Sustainability, Environment and Housing	3,750,000
Public Works	Parks in Unincorporated Communities	The Parks in Unincorporated Communities allocation funds 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.	Sustainability, Environment and Housing	2,024,000

Agency	Project Name	Summary Description	Category (Ballot Language)	Total Allocation (FY 21-22 thru FY24-25)
Public Works	Schroder Bridge	The Robert Schroder Bridge, also known as the Iron Horse Pedestrian Overcrossing over Treat, is located at the intersection of Treat Boulevard and Jones Road in the Contra Costa Centre area. The bridge was constructed in 2010 as part of the Iron Horse Regional Trail and allows trail users to cross Treat Boulevard uninterrupted by traffic. The bridge is supported by 2 steel reinforced elastomeric bearing pads at each abutment (4 total). The function of the bearing pads is to transfer the bridge vertical load to the foundation and are located where a particular type of movement is intended to take place. If they do not function adequately, other bridge components may suffer stress. During routine inspections, the County has observed the bearing pads at both abutments have been deteriorating. In 2023 the County commissioned an analysis of the bearing pad situation. The assessment is that all four bearing pads have deteriorated to the point where they are considered failed and need to be replaced. The \$1.2 million in Measure X funds will be utilized to complete the bearing pad project.	Sustainability, Environment and Housing	1,200,000
Public Works	Veterans Halls Deferred Maintenance	The County's eight Veterans Halls, located in Antioch, Brentwood, Concord, El Cerrito, Lafayette, Martinez, Pittsburg, and Richmond, have a significant backlog of deferred maintenance. Many are over 100 years old and do not meet current codes, particularly for electrical and accessibility. Maintenance needs are estimated at \$20-\$30 million. Public Works Facilities Maintenance has ranked priority needs based on a recent survey and user complaints. The \$3.75 million from Measure X funding will address critical fire, life, and safety projects, including repairs, fire alarm installation, ADA upgrades, roof replacements, and structural improvements. The work will be completed over two years.	Sustainability, Environment and Housing	3,750,000
Sheriff-Coroner	Body Worn and In-Car Cameras	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.	Fire, Safety and Emergency Response	6,134,061