



CONTRA COSTA COUNTY

AGENDA

Measure X Community Fiscal Oversight Committee

Thursday, November 21, 2024

5:00 PM

1026 Escobar St (Admin Building B),
2nd Floor (Rooms 238-239), Martinez

ZOOM LINK

<https://cccounty-us.zoom.us/j/85456820338>

or dial: USA 888 278 0254 US Toll-free

Conference code: 832395

Webinar ID: 854 5682 0338

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 October 23, 2024 meeting. [24-3981](#)
Attachments: [2024.10.23 MXCFOC Draft Record of Action](#)
4. Discuss Committee report and transmit Committee report to the Board of Supervisors. [24-3982](#)
Attachments: [ATTACHMENT A - Draft Measure X Committee Report 4-1-21 to 6-30-24](#)
[ATTACHMENT B - Measure X Audit Report FY2024](#)
6. Discuss administrative Advisory Body Annual Report, to be transmitted to the Board of Supervisors by the Chair. [24-3983](#)
Attachments: [ATTACHMENT: Advisory Body Annual Report Template](#)

5. DISCUSS and consider tentative 2025 Committee work plan. [24-3984](#)
Attachments: [ATTACHMENT A - 2025 Draft Work Plan](#)
[ATTACHMENT B - 2024 Work Plan](#)
7. Receive informational update on Measure X reports heard by the Board of Supervisors in a joint meeting held November 12, 2024. [24-3985](#)

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

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 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.

For Additional Information Contact:

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



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 24-3981

Agenda Date: 11/21/2024

Agenda #: 3.

Advisory Board: MEASURE X COMMUNITY FISCAL OVERSIGHT COMMITTEE
Subject: Receive and Approve Draft record of Action for Oct. 23, 2024 Meeting

Information:

Receive and approve the Record of Action for the Measure X Community Fiscal Oversight Committee meeting held October 23, 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 October 23, 2024 meeting.

Recommendation(s)/Next Step(s):

Receive and approve the Record of Action for the Measure X Community Fiscal Oversight Committee meeting held October 23, 2024.



Meeting Minutes - Draft

CONTRA COSTA COUNTY Measure X Community Fiscal Oversight Committee

Wednesday, October 23, 2024

5:00 PM

1025 Escobar St, Martinez, CA

Zoom Link:

<https://cccounty-us.zoom.us/j/87356780918?pwd=JAHNpo0bYw7iKhLkxGe3r5aZhA8Jj9.1>

Webinar ID 873 5678 0918 // Passcode: 873448
Or Telephone: USA 888 278 0254 US Toll-free
Conference 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

Present

Maya Greenfield, Michael Handlin, and Greg Marvel

Absent

Madhan Guna

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 September 4, 2024 meeting. [24-3575](#)

Attachments: [Corrected 2024.09.04 Record of Action MXCFOC](#)

The record of action was approved with a correction to the vote tally for item #8, selection of officers.

4. Receive report from independent auditor on Measure X revenues and expenditures for the period from April 1, 2021 through June 30, 2024. [24-3576](#)

Attachments: [County of Contra Costa - Measure X Report FY2024](#)

The County's independent external auditor, Macias, Gini, and O'Connell, LLP, presented their Measure X audit report for FY20-24. They audited the Schedule of Measure X Revenues and Expenditures for the period from April 1, 2021 through June 30, 2024. In their opinion, the Schedule presented fairly, in all material respects, the changes in financial position for Measure X related funds. There were no requests for public comment. A motion was made to accept the report by Mike Handlin and seconded by Maya Greenfield. The Committee voted 3-0 to accept the audit report.

5. Discuss the Committee's Report, Including the Committee's [24-3577](#)

Recommendations and Next Steps.

Attachments: [ATTACHMENT A - Measure X Ballot Language](#)
[ATTACHMENT B - Measure X Allocations FY21-24](#)
[ATTACHMENT C - Measure X Descriptions FY21-24](#)
[ATTACHMENT D - San Mateo Measure K Oversight Report 2022](#)

The Committee discussed their vision for a report, and assigned two members to assist with preparing a draft report. The draft report will be discussed by the full Committee at the November meeting.

6. Review Committee Work Plan and look ahead to next meeting, scheduled [24-3578](#) for Thursday, November 21, 2024 at 5:00 PM.

Attachments: [MXCFOC - Revised 2024 Workplan](#)

The next meeting is currently scheduled for November 21, 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, Martinez, during normal business hours. Staff reports related to items on the agenda are also accessible on line at 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



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 24-3982

Agenda Date: 11/21/2024

Agenda #: 4.

Advisory Board: MEASURE X COMMUNITY FISCAL OVERSIGHT COMMITTEE
Subject: Committee Report Discussion and Transmittal
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 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 second meeting, the Committee received a report on the audit plan. At the Committee's third meeting held October 23, 2024, a report was received from the independent auditor. The Committee discussed the Committee's report, recommendations, and next steps for completing the report. At the Committee's fourth meeting, scheduled for November 21, 2024, the Committee will discuss and finalize the Committee report. Once finalized, the Committee will transmit the report to the Board of Supervisors.

Attachment(s):

- Attachment A: Draft Committee Report
- Attachment B: FY 2021-2024 Measure X Audit Report

Recommendation(s)/Next Step(s):

Discuss and finalize Measure X Community Fiscal Oversight Committee report and transmit final report to the Board of Supervisors.

Date: 11/15/2024
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.

DRAFT

**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 Period from April 1, 2021 through June 30, 2024

**COUNTY OF CONTRA COSTA
MEASURE X SALES TAX**
For the Period from April 1, 2021 through June 30, 2024

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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 period from April 1, 2021 through June 30, 2024, 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 period from April 1, 2021 through June 30, 2024 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 period from April 1, 2021 through June 30, 2024 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 period from April 1, 2021 through June 30, 2024, 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 period from April 1, 2021 through June 30, 2024 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 period from April 1, 2021 through June 30, 2024 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 18, 2024 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.

Macias Gini & O'Connell LLP

Walnut Creek, California

October 18, 2024

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COUNTY OF CONTRA COSTA
Schedule of Measure X Revenues and Expenditures by Fiscal Year
For the Period from April 1, 2021 through June 30, 2024

| | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Cumulative Totals |
|--|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | | |
| Measure X Transactions and Use Tax | \$ 24,078,616 | \$ 124,883,977 | \$ 118,834,413 | \$ 121,276,971 | \$ 389,073,977 |
| Expenditures: | | | | | |
| Animal Services | - | - | - | - | - |
| Contra Costa Fire Protection District | - | 2,975,650 | 6,993,166 | 13,071,693 | 23,040,509 |
| Clerk-Recorder Elections Department | - | - | - | - | - |
| Conservation and Development Department | - | - | 1,455,563 | 4,297,589 | 5,753,152 |
| County Administrator's Office | - | 109,178 | 232,178 | 1,720,888 | 2,062,244 |
| Employment and Human Services | - | - | 714,854 | 2,575,991 | 3,290,845 |
| Health Services | - | - | 44,004,202 | 47,757,568 | 91,761,770 |
| Library | - | - | 189,311 | 698,745 | 888,056 |
| Office of Racial Equity and Social Justice | - | - | 23,778 | 428,350 | 452,128 |
| Probation | - | - | - | 182,400 | 182,400 |
| Public Defender | - | - | - | 212,596 | 212,596 |
| Public Works | - | 11,785 | 178,001 | 3,535,053 | 3,724,839 |
| Sheriff | - | - | 1,617,648 | 1,687,067 | 3,304,715 |
| Total expenditures | - | 3,096,613 | 55,408,701 | 76,167,939 | 134,673,253 |
| Revenues over expenditures | 24,078,616 | 121,787,363 | 63,425,713 | 45,109,032 | 254,400,724 |
| Fund Balance, beginning of year | - | 24,078,616 | 145,865,979 | 209,291,692 | - |
| Fund Balance, end of year | <u>\$ 24,078,616</u> | <u>\$ 145,865,979</u> | <u>\$ 209,291,692</u> | <u>\$ 254,400,724</u> | <u>\$ 254,400,724</u> |

See accompanying notes to the Schedule.

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

Notes to the Schedule

For the Period from April 1, 2021 through June 30, 2024

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 period from April 1, 2021 through June 30, 2024. 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 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. 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.

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

Notes to the Schedule
For the Period from April 1, 2021 through June 30, 2024

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.

NOTE 3 – ASSIGNED FUNDS

At June 30, 2024, the General Fund has related outstanding project assignments for Measure X-funded projects as follows:

| <u>Project</u> | <u>Cumulative Budgetary Appropriations</u> | <u>Cumulative Expenditures</u> | <u>Unspent Budgetary Amount</u> |
|--|--|------------------------------------|---|
| Animal Services | \$ 750,000 | \$ - | \$ 750,000 |
| Contra Costa Fire Protection District | 44,075,000 | 23,040,509 | 21,034,491 |
| Clerk-Recorder Elections Department | 450,000 | - | 450,000 |
| Conservation and Development Department | 27,725,000 | 5,753,152 | 21,971,848 |
| County Administrator's Office | 24,723,950 | 2,062,244 | 22,661,706 |
| Employment and Human Services | 35,662,700 | 3,290,845 | 32,371,855 |
| Health Services | 199,193,467 | 91,761,770 | 107,431,697 |
| Library | 4,460,000 | 888,056 | 3,571,944 |
| Office of Racial Equity and Social Justice | 2,940,000 | 452,128 | 2,487,872 |
| Probation | 2,000,000 | 182,400 | 1,817,600 |
| Public Defender | 829,000 | 212,596 | 616,404 |
| Public Works | 9,875,000 | 3,724,839 | 6,150,161 |
| Sheriff | 4,154,618 | 3,304,715 | 849,903 |
| Totals | <u>\$ 356,838,735</u> | <u>\$ 134,673,253</u> | <u>\$ 222,165,482</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, 2024 that has yet to be appropriated, as follows:

| | |
|--|----------------------|
| Cumulative Measure X revenues | \$ 389,073,977 |
| Less: Cumulative Measure X budget appropriations | <u>(356,838,735)</u> |
| Unappropriated Measure X revenues | <u>\$ 32,235,242</u> |

The unallocated balance at June 30, 2024 does not include allocations that apply to future fiscal years. The Board of Supervisors directed allocation of \$17,502,400 in one-time allocations for Fiscal Year 2024-2025, which is not included in the Unallocated Measure X revenue balance as of June 30, 2024.

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COUNTY OF CONTRA COSTA
Budgetary Comparison Schedule
For the Period from April 1, 2021 through June 30, 2024

| | Cumulative Budgetary Appropriations | Expenditures by Fiscal Year | | | | Cumulative Expenditures | Unspent Budgetary Amount |
|---|---|-----------------------------|---------------------|----------------------|----------------------|----------------------------|--------------------------------|
| | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | | |
| Expenditures: | | | | | | | |
| Animal Services | | | | | | | |
| Spay/Neuter, Mobile Clinic, Pet Retention Grants | \$ 750,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 750,000 |
| Contra Costa Fire Protection District | | | | | | | |
| Build, Reopen and Staff Fire Stations | 29,650,000 | - | 2,975,650 | 1,851,078 | 3,930,174 | 8,756,902 | 20,893,098 |
| Fire/Wildland Mitigation/Fuel Reduction | 9,225,000 | - | - | 3,142,087 | 5,941,519 | 9,083,606 | 141,394 |
| Pinole Fire – Increase Service | 4,100,000 | - | - | 2,000,000 | 2,100,000 | 4,100,000 | - |
| South County Training Center and Communications | 1,100,000 | - | - | - | 1,100,000 | 1,100,000 | - |
| Clerk-Recorder Elections Department | | | | | | | |
| Diversity, Equity and Inclusion in Democracy Initiative | 400,000 | - | - | - | - | - | 400,000 |
| Mapping Prejudice Project | 50,000 | - | - | - | - | - | 50,000 |
| Conservation and Development Department | | | | | | | |
| Accessible Transportation Strategic Plan | 2,870,000 | - | - | 840,000 | 1,407 | 841,407 | 2,028,593 |
| Climate Equity and Resilience Investment | 1,025,000 | - | - | 500,000 | 479,556 | 979,556 | 45,444 |
| Illegal Dumping Initiative | 1,230,000 | - | - | 115,563 | 491,548 | 607,111 | 622,889 |
| Local Housing Trust Fund | 22,600,000 | - | - | - | 3,325,078 | 3,325,078 | 19,274,922 |
| County Administrator's Office | | | | | | | |
| Arts and Culture Programs | 512,500 | - | - | 80,046 | 332,566 | 412,612 | 99,888 |
| East County Community Organization Capacity Building | 1,000,000 | - | - | - | - | - | 1,000,000 |
| Innovation Fund | 2,000,000 | - | - | 35,000 | 657,530 | 692,530 | 1,307,470 |
| Language Access Equity for the MXCAB | 101,250 | - | 44,178 | 19,635 | 23,845 | 87,658 | 13,592 |
| 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 | 350,000 | - | 65,000 | 77,497 | 160,360 | 302,857 | 47,143 |
| SRVFPD Behavioral Health Crisis Response | 740,200 | - | - | - | 546,587 | 546,587 | 193,613 |
| Employment and Human Services | | | | | | | |
| Children with Disabilities/Childcare Support | 922,500 | - | - | - | 134,899 | 134,899 | 787,601 |
| County Youth Centers | 16,943,000 | - | - | 380,080 | 598,613 | 978,693 | 15,964,307 |
| Develop Additional Childcare Providers | 3,075,000 | - | - | - | - | - | 3,075,000 |
| Early Childhood Education/Childcare | 8,200,000 | - | - | - | - | - | 8,200,000 |
| Family Navigators | 1,372,200 | - | - | 99,357 | 402,511 | 501,868 | 870,332 |
| Food Security | 800,000 | - | - | - | - | - | 800,000 |
| Master Plan for Aging/Community Based Services | 3,350,000 | - | - | 59,499 | 675,392 | 734,891 | 2,615,109 |
| Refugee Resettlement Resources | 1,000,000 | - | - | 175,918 | 764,576 | 940,494 | 59,506 |
| Health Services | | | | | | | |
| A3 Contra Costa Community Crisis Initiative | 26,000,000 | - | - | 842,760 | 4,158,938 | 5,001,698 | 20,998,302 |
| Contra Costa CARES | 1,343,467 | - | - | 883,866 | 459,425 | 1,343,291 | 176 |
| Contra Costa Regional Medical Center | 82,000,000 | - | - | 40,000,000 | 42,000,000 | 82,000,000 | - |
| 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+ | 1,400,000 | - | - | - | - | - | 1,400,000 |
| Permanent Supportive Housing (Net of Match) | 5,200,000 | - | - | - | 166,781 | 166,781 | 5,033,219 |
| Library | | | | | | | |
| Library Building Improvements | 4,000,000 | - | - | 63,419 | 485,799 | 549,218 | 3,450,782 |
| Library Literacy Program | 410,000 | - | - | 125,892 | 178,346 | 304,238 | 105,762 |
| Startup Costs for the Library Foundation | 50,000 | - | - | - | 34,600 | 34,600 | 15,400 |
| Office of Racial Equity and Social Justice | | | | | | | |
| African-American Holistic Wellness - Feasibility Study | 80,000 | - | - | - | - | - | 80,000 |
| African-American Holistic Wellness Ctr & Resource Hub | 1,000,000 | - | - | - | - | - | 1,000,000 |
| Office of Racial Equity and Social Justice | 1,860,000 | - | - | 23,778 | 428,350 | 452,128 | 1,407,872 |
| Probation | | | | | | | |
| Community Based Restorative Justice | 2,000,000 | - | - | - | 182,400 | 182,400 | 1,817,600 |
| Public Defender | | | | | | | |
| Stand Together Contra Costa | 829,000 | - | - | - | 212,596 | 212,596 | 616,404 |
| Public Works | | | | | | | |
| Climate Sustainability - Sustainability Trust | 5,125,000 | - | 11,785 | 145,475 | 3,414,643 | 3,571,903 | 1,553,097 |
| County Facilities Deferred Maintenance | 3,750,000 | - | - | 32,526 | 115,214 | 147,740 | 3,602,260 |
| Parks in Unincorporated Communities | 1,000,000 | - | - | - | 5,196 | 5,196 | 994,804 |
| Sheriff | | | | | | | |
| Body Worn and In-Car Cameras | 4,154,618 | - | - | 1,617,648 | 1,687,067 | 3,304,715 | 849,903 |
| Total expenditures | \$ 356,838,735 | \$ - | \$ 3,096,613 | \$ 55,408,701 | \$ 76,167,939 | \$ 134,673,253 | \$ 222,165,482 |

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

| | |
|--------------------------------------|-----------------------|
| Total unspent budgetary amount | \$ 222,165,482 |
| Unappropriated Measure X revenues | 32,235,242 |
| Fund Balance at June 30, 2024 | \$ 254,400,724 |

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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 Schedule
Performed in Accordance With *Government Auditing Standards***

Board of Supervisors and
Members of the Measure T 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), as of and for the period from April 1, 2021 through June 30, 2024, and the related notes to the Schedule, and have issued our report thereon dated October 18, 2024.

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 18, 2024

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 period from April 1, 2021 through June 30, 2024.

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 with the specified requirements, 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 period from April 1, 2021 through June 30, 2024.



Walnut Creek, California
October 18, 2024

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CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 24-3983

Agenda Date: 11/21/2024

Agenda #: 6.

Advisory Board: MEASURE X COMMUNITY FISCAL OVERSIGHT COMMITTEE
Subject: Discuss Advisory Body Annual Report

Information:

Discuss administrative Advisory Body Annual Report, to be transmitted to the Board of Supervisors by the Chair.

Pursuant to Resolution 2020/1, each advisory body must submit an annual report on its activities, accomplishments, membership attendance, required training/certification, and proposed work plan or objectives for the following year. Annual reports are to be submitted to the Board of Supervisors in December. A suggested template is provided. The template is not required and bodies may use another format to provide their report, if desired.

The annual report can be completed by the Chair, although it is a best practice for the body to discuss and determine any pertinent information they would like to include. At tonight's meeting, the Committee is asked to review the report template and discuss any information they would like to include.

Attachment(s):

- Advisory Body Annual Report Template



ADVISORY BODY ANNUAL REPORT

Advisory Body Name: _____
Advisory Body Meeting Time/Location: _____
Chair (during the reporting period): _____
Staff Person (during the reporting period): _____
Reporting Period: _____

I. Activities

(estimated response length: 1/2 page)

Describe the activities for the past year including areas of study, work, special events, collaborations, etc.

II. Accomplishments

(estimated response length: 1/2 page)

Describe the accomplishments for the past year, particularly in reference to your work plan and objectives.

III. Attendance/Representation

(estimated response length: 1/4 page)

Describe your membership in terms of seat vacancies, diversity, level of participation, and frequency of achieving a quorum at meetings.

IV. Training/Certification

(estimated response length: 1/4 page)

Describe any training that was provided or conducted, and any certifications received, either as a requirement or done on an elective basis by members. NOTE: Please forward copies of any training certifications to the Clerk of the Board.

V. Proposed Work Plan/Objectives for Next Year

(estimated response length: 1/2 page)

Describe the advisory body's workplan, including specific objectives to be achieved in the upcoming year.



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 24-3984

Agenda Date: 11/21/2024

Agenda #: 5.

Advisory Board: MEASURE X COMMUNITY FISCAL OVERSIGHT COMMITTEE
Subject: Discuss and consider tentative 2025 Committee work plan

Information:

The Committee regularly reviews its Work Plan to ensure that the Committee's objectives are met, and to assist with preparation for upcoming meetings.

At the last meeting of 2024, the Committee is asked to discuss its potential plan for 2025.

Pursuant to the bylaws, the Committee met four times in its first year and will meet a minimum of two times in the following year. To ensure that the Committee will be able to provide input on the audit plan, receive audit reports, and draft its own Committee report, staff recommends three meeting dates to meet these objectives. A proposed work plan is included for discussion. Following discussion of the proposed work plan, scheduling survey will be sent to members to assist with selecting potential meeting dates and times.

Attachment(s):

- Attachment A - Proposed Discussion Draft of 2025 Work Plan
- Attachment B-2024 Work Plan

Measure X Community Fiscal Oversight Committee

Discussion Draft - 2025 Work Plan

Drafted November 15, 2024

| Proposed Meeting Date | Agenda Items |
|---|--|
| Meeting #1 June 2025 Date/Time TBD | Select Officers (Chair and Vice Chair) Review Measure X allocations from April 1, 2021 to June 30, 2024 Review and discuss audit work plan Discuss Committee report components and format Discuss Work Plan and Adopt Meeting Schedule |
| Meeting #2 October 2025 Date/Time TBD | Presentation from independent auditor on audit report Discuss audit opinion Discuss Committee's annual report and recommendations |
| Meeting #3 November 2025 Date/Time TBD | Finalize Committee report and recommendations Discuss potential 2025 Committee Work Plan Complete Annual Advisory Body Report Select Officers (Chair and Vice Chair) |

Measure X Community Fiscal Oversight Committee

2024 Work Plan

Revised August 30, 2024

| Proposed Meeting Date | Agenda Items |
|--|--|
| Special Meeting Wednesday June 5, 2024 5:00 PM | Review Committee Bylaws and responsibilities Review major policies pertaining to advisory bodies Discuss Work Plan Adopt Meeting Schedule |
| CANCELED Wednesday July 24, 2024 5:00 PM | July 24, 2024 meeting canceled due to lack of quorum. |
| Special Meeting Wednesday September 4, 2024 5:00 PM | 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) |
| Special Meeting Wednesday October 23, 2024 5:00 PM | Presentation from independent auditor Discuss audit opinion Discuss Committee's annual report and recommendations |
| Special Meeting Thursday November 21, 2024 5:00 PM | Finalize Committee report and recommendations Discuss potential 2025 Committee Work Plan Complete Annual Advisory Body Report |



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 24-3985

Agenda Date: 11/21/2024

Agenda #: 7.

Advisory Board: MEASURE X COMMUNITY FISCAL OVERSIGHT COMMITTEE
Subject: Receive informational update on Measure X reports heard by the Board of Supervisors November 12, 2024.
Presenter: Adam Nguyen, County Finance Director

Information:

On Tuesday, November 12, the Board of Supervisors held a hearing to receive updates on the progress of Measure X-funded projects in a joint session with the Measure X Community Advisory Board. Following presentations from thirteen departments on nearly fifty different programs, the Board of Supervisors discussed Measure X finances.

At the afternoon meeting, the Board of Supervisors directed \$7.4 million in new, one-time allocations from Measure X surplus. New allocations were directed towards capital projects for Veterans' Halls and libraries, a study on the County's Emergency Management System, fire protection equipment, community health clinics, and repairs for the Schroder Bridge bicycle/pedestrian path on the Iron Horse Trail. The Board also approved reallocations of unspent funds to be used for behavioral health facilities, youth centers capital budgets, and for the Stand Together Contra Costa program.

This informational update is being provided for informational purposes to help inform the Committee's future work.

Attachment(s):

- Link to November 12, 2024 Board of Supervisors Agenda Packet:

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<https://contra-costa.legistar.com/View.ashx?M=A&ID=1181731&GUID=0B3F5D1B-70CE-4C49-A57B->
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