



CONTRA COSTA COUNTY

AGENDA

Measure X Community Fiscal Oversight Committee

Monday, November 17, 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 October 22, 2025 meeting. [25-4757](#)
Attachments: [MXCFOC 10.22.25 Draft Record of Action.pdf](#)
4. Discuss Committee report and transmit Committee report to the Board of Supervisors. [25-4758](#)
Attachments: [ATTACHMENT A - Measure X Committee Report 7-1-24 - 6-30-25.pdf](#)
[ATTACHMENT B - Measure X Audit Report FY2025](#)
5. Discuss administrative Advisory Body Annual Report, to be transmitted to the Board of Supervisors by the Chair. [25-4759](#)
Attachments: [ATTACHMENT: MXCFOC Advisory Body Annual Report 2025](#)
6. DISCUSS and consider tentative 2026 Committee work plan. [25-4760](#)
Attachments: [ATTACHMENT A - 2026 Draft Work Plan](#)
[ATTACHMENT B - 2025 Work Plan](#)

The next meeting is currently scheduled for a date to be determined in June 2026.

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 #: 25-4757

Agenda Date: 11/17/2025

Agenda #: 3

Advisory Board: MEASURE X COMMUNITY FISCAL OVERSIGHT COMMITTEE
Subject: Receive and Approve Draft Record of Action for October 22, 2025 Meeting

Information:

Receive and approve the Record of Action for the Measure X Community Fiscal Oversight Committee meeting held October 22, 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 October 22, 2025 meeting.

Recommendation(s)/Next Step(s):

Receive and approve the Record of Action for the Measure X Community Fiscal Oversight Committee meeting held October 22, 2025.



CONTRA COSTA COUNTY

Committee Meeting Minutes

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/89672554704>
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

Present

Tim Fares, 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).

Public comment was received by two (2) members of the public.

- 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](#)

The record of action was approved as received.

There were no requests for public comment.

- 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 Reports 6.30.2025 - FINAL](#)

Corbitt Nixon, CPA, Senior Manager with the independent, external auditor, Macias, Gini, and O'Connell, LLP, presented their Measure X audit report for Fiscal Year 2024-2025. In their opinion, 1) the Schedule of Measure X Revenues and Expenditures presented fairly, in all material respects, the changes in financial position for Measure X related funds, and 2) the allocations conformed to the stated intent of the ballot measure and the direction of the Board of Supervisors. Mike Handlin motioned to accept the report, and was seconded by Timothy Fares. The Committee voted 4-0 to accept the audit report. There were no requests for public comment.

- 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 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 Committee reviewed the Measure X Committee Report for the period of 4/1/21 to 6/30/24 and discussed updates to be made for Measure X Committee Report for the period of 7/1/24 to 6/30/25. The draft report will be discussed by the full Committee at the November meeting.

There were no requests for public comment.

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

Adjourn



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 25-4758

Agenda Date: 11/17/2025

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 an advisory body to the Board of Supervisors and is responsible for reviewing Measure X allocations to ensure they conform to the stated intent of the ballot measure and the Board of Supervisors' direction for specific allocations. The Committee also oversees an annual, external audit of the expenditures of tax revenue generated by Measure X, and the Committee prepares its own annual report. The Committee does not make any funding recommendations.

At the Committee's June 9, 2025 meeting, the Committee received a report on the audit plan. The independent, external auditor, Macias, Gini, and O'Connell, LLP, (MGO) presented their final report at the Committee's October 22, 2025 meeting. In MGO's opinion, 1) the Schedule of Measure X Revenues and Expenditures presented fairly, in all material respects, the changes in financial position for Measure X related funds, and 2) the allocations conformed to the stated intent of the ballot measure and the direction of the Board of Supervisors. The Committee accepted the auditor's report and then the Committee discussed the recommendations and next steps for its own report.

During open public comment at the October meeting, two members of the public alleged misappropriation of Measure X funds assigned to Animal Services. Staff subsequently investigated the allegations, which were concluded to be unfounded; the funds were bid out and awarded through a public, competitive process, and the service providers have met all deliverables and reporting milestones to date, including 941 subsidized spay/neuters thus far. Staff reviewed the related documentation with the Committee Chair and closed the investigation.

At the Committee's next meeting, scheduled for November 17, 2025, 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: 11/12/2025

To: Board of Supervisors
Contra Costa County

From: Measure X Fiscal Oversight Committee Report

Subject: Committee Report on Fiscal Oversight Findings for Period 7/1/2024 - 6/30/2025

Thank you for the opportunity to present this annual report on the Measure X Fiscal Oversight Committee's findings for the period of July 1, 2024 through June 30, 2025.

The Fiscal Oversight Committee is tasked with the following responsibilities:

Responsibilities on a Fiscal Year Basis

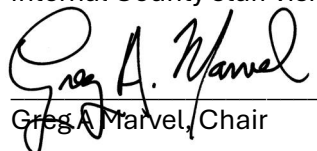
1. Review the expenditures of tax revenue generated by Measure X, to ensure that those expenditures conform to the stated intent of the ballot measure that was approved by the voters of Contra Costa County.
2. Review the Measure X expenditures to ensure the funds were spent in conformance with the Board 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, 2025. 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 7/1/2024 through 6/30/2025, which found no material errors and the financial reports accurately reflected the allocations and expenditures for the time period in question.

The Committee would also like to point out the success of the Measure X website. It is comprehensive, fairly easy to navigate and allows taxpayers, community groups, and County staff to get critical information on the Measure X allocations and expenditures. This ease of access and transparency engenders a high level of confidence that the tax measure's funds are being utilized in in conformance with the will of the voters and the actions of the Board of Supervisors. For 2024-25 fiscal year total traffic on the site amounted to 3,391 visitors, with 2,640 external visits and 751 internal County staff visits. That is an excellent result.


Greg A. Marvel, Chair

**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 E O'Connell LPA". 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.

Macias Gini & O'Connell LLP

Walnut Creek, California
October 15, 2025

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CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 25-4759

Agenda Date: 11/17/2025

Agenda #: 5

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 and discuss any additional 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 #: 25-4760

Agenda Date: 11/17/2025

Agenda #: 6

Advisory Board: MEASURE X COMMUNITY FISCAL OVERSIGHT COMMITTEE
Subject: Discuss and consider tentative 2026 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 2025, the Committee is asked to discuss its potential plan for 2026.

Pursuant to the bylaws, the Committee met four times in its first year and three times in its second year. The Committee 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 2026 Work Plan
- Attachment B-2025 Work Plan

Measure X Community Fiscal Oversight Committee 2026 Work Plan

Proposed Meeting Date	Agenda Items
Meeting #1	Select Officers (Chair and Vice Chair)
June 2026	Review Measure X allocations from July 1, 2025 to June 30, 2026
Date/Time TBD	Review and discuss audit work plan
Meeting #2	Presentation from independent auditor on audit report
October 2026	Discuss audit opinion
Date/Time TBD	Discuss Committee report components and format
Meeting #3	Finalize Committee report and recommendations
November 2026	Discuss potential 2027 Committee Work Plan
Date/Time TBD	Complete Annual Advisory Body Report

Measure X Community Fiscal Oversight Committee 2025 Work Plan

Proposed Meeting Date	Agenda Items
Meeting #1 June 2025 June 9, 2025 4:00 PM	Select Officers (Chair and Vice Chair)
	Review Measure X allocations from July 1, 2024 to June 30, 2025
	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 2026 Committee Work Plan
	Complete Annual Advisory Body Report
	Select Officers (Chair and Vice Chair)