



ADVISORY BODY ANNUAL REPORT

Advisory Body Name: Measure X Fiscal Oversight Committee
Advisory Body Meeting Time/Location: At Least Quarterly - 5:00 PM - County Administrative Offices, Martinez, CA
Chair (during the reporting period): Greg Marvel
Staff Person (during the reporting period): Emlyn Struthers
Reporting Period: 1/1/24 - 12/31/2024

I. Activities

(estimated response length: 1/2 page)

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

The Fiscal Oversight Committee undertook the following activities during the reporting period:

1. Had our first meeting with four of the five committee assignments filled.
2. Committee's charge was reviewed and the committee selected a chair.
3. Determined the areas of study under the purview of the committee and then reviewed staff reports and outside audit reports of the Measure X allocations and expenditures.
4. Prepared a report outlining the committee's findings and submittal to the Board of Supervisors.

II. Accomplishments

(estimated response length: 1/2 page)

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

1. Normal review is fiscal year based. However, as this committee was just recently appointed, the period of our initial review was 4/1/21 through 6/30/24. The committee reviewed the expenditures of tax revenue generated by Measure X, to ensure that those expenditures conformed to the stated intent of the ballot measure that was approved by the voters of Contra Costa County.
2. Reviewed the Measure X expenditures to ensure the funds were spent in conformance with the Board of Supervisors' specific directions and allocations.
3. Oversaw an annual audit of expenditures of the tax revenue generated by Measure X.
4. Prepared an annual report of expenditures of tax revenue generated by Measure X.
5. The Committee approved the annual report and found that the allocations and expenditures during the period 4/1/21 through 6/30/24 were in conformance and compliance with the stated intent of Measure X.

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.

The membership of the committee is composed of one representative from each of the supervisorial areas. There are currently two vacancies, the District III and District V seat. This number fulfilled the requirements of a quorum and thus meetings could be held. All appointed committee members meet in the Fall of 2024 in our committee's first organizing meeting to establish what needed to be accomplished. There were sufficient committee members in attendance at each meeting to constitute a quorum and continue the work of the committee.

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.

At our first committee meeting, County staff provided invaluable training and information about the role of the committee, the the committee's mandates under Measure X. Staff was very helpful in bringing the new committee members up-to-speed on committee's functions and responsibilities. All three of the current members have completed the required Brown Act, Ethics and Implicit Bias trainings.

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.

1. Normal review is fiscal year based. The committee will review the Measure X allocations and expenditures from 7/1/24 through 6/30/25. The purpose of the review will be to ensure that those allocations and expenditures related to Measure X are in conformance with 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. for the period 7/1/24 through 6/30/25.
4. Prepare an annual report of expenditures of tax revenue generated by Measure X for the period 7/1/24 through 6/30/25.
5. Have the committee approve the annual report that makes findings on the appropriateness of the allocations and expenditures related to Measure X for the period 7/1/24 through 6/30/2025 and have that reported submitted to the Board of Supervisors.