



Agenda

MEASURE X COMMUNITY ADVISORY BOARD

April 28, 2021
5:00 P.M.

VIRTUAL MEETING

The Public may observe and participate in
the Virtual Zoom Meeting by using this link:

<https://cccouny-us.zoom.us/j/81176769191>

Meeting ID: 811 7676 9191

Or by dialing (888) 278-0254

Conference Code: 468751

1025 Escobar St., Martinez

Mariana Moore, Chair
BK Williams, Vice Chair

Agenda Items:

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

1. Introductions
2. Roll Call
3. Public comment on any item under the jurisdiction of the Committee and not on this agenda (speakers may be limited to three minutes).
4. CONSIDER approving the Record of Action for the April 21, 2021, Measure X Community Advisory Board meeting (Lisa Driscoll, County Finance Director)
5. DISCUSS/APPROVE operating principles for MXCAB (Mariana Moore, Chair)
6. APPROVE plan for holding a series of focused presentations and discussions at upcoming MXCAB meetings (Mariana Moore, Chair)
7. RECEIVE presentation regarding the County budget and revenues (Lisa Driscoll, County Finance Director)
8. RECEIVE an overview of County needs and trends (Jamila Henderson, PolicyLink)
9. The next meeting is currently scheduled for May 5, 2021.
10. Adjourn

The Measure X Community Advisory Board will provide reasonable accommodations for persons with disabilities planning to attend Measure X 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 Measure X Community Advisory Board less than 96 hours prior to that meeting are available for public inspection at 1025 Escobar St., 4th Floor, Martinez, during normal business hours.

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:

Lisa Driscoll, Committee Staff

Phone (925) 655-2047

lisa.driscoll@cao.cccounty.us



Contra Costa County Board of Supervisors

Subcommittee Report

MEASURE X COMMUNITY ADVISORY BOARD

Meeting Date: 04/28/2021

Subject: Record of Action for April 21, 2021 Measure X Community Advisory Board Meeting

Submitted For: FINANCE COMMITTEE,

Department: County Administrator

Referral No.: N/A

Referral Name: Record of Action

Presenter: Lisa Driscoll, County Finance Director

Contact: Lisa Driscoll (925) 655-2047

Referral History:

County Ordinance requires that each County body keep a record of its meetings. Though the record need not be verbatim, it must accurately reflect the agenda and the discussions made in the meetings.

Referral Update:

Attached for the Board's consideration is the Record of Action for its April 21, 2021 meeting.

Recommendation(s)/Next Step(s):

Staff recommends approval of the Record of Action for the April 21, 2021 meeting.

Fiscal Impact (if any):

No fiscal impact.

Attachments

Record of Action MXCAB 4-21-21

Public Comments received 4-19-21



MEASURE X COMMUNITY ADVISORY BOARD

April 21, 2021

5:00 P.M.

1025 Escobar St., Martinez (via Zoom)

Mariana Moore, Chair
BK Williams, Vice Chair

Agenda Items:

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

Present: Chair Mariana Moore; Vice Chair BK Williams; Edith Pastrano; Kathryn Chiverton; Jim Cervantes; Odessa LeFrancois; David Cruise; Dr. Michelle Hernandez; Sharon Quezada Jenkins; Michelle Stewart; Ali Saidi; Jerry Short; Kimberly Aceves-Iniguez; Ruth Fernandez; Debbie Toth; Sandra Wall; Susan Kim; Cathy Hanville; Sandro Trujillo; Gigi Crowder; Geneveva Calloway; Melissa Stafford Jones; Diana Honig; Lindy Lavender; Peter Benson

Absent: Pello Walker

Staff Lisa Driscoll, County Finance Director; Enid Mendoza, Senior Deputy County

Present: Administrator; Chris Wikler, BOS District IV; Jill Ray, BOS District II

1. Introductions

Prior to introductions, members asked that a reminder be sent out regarding required Advisory Board training. There were 35 participants. Participants introduced themselves.

2. Roll Call - Assignment of Alternates

Staff conducted a roll call. All voting members were present.

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

The attached public comments were received on 4/19/2021. There were no other comments for items not on the agenda.

4. Staff recommends approval of the Record of Action for the April 21, 2021 meeting.

Jill Ray pointed out that she attended the meeting of April 13 and was not listed under staff present. The minutes were updated and posted. No other omissions were noted.

5. DISCUSS/APPROVE operating principles for MXCAB (Mariana Moore, Chair)

Mariana Moore began a discussion of operating principles for MXCAB using the Measure X Working Group principles as a starting point. BK Williams asked members to be mindful of time constraints and to try not to repeat comments. The Board discussed the value statements focussing on not limiting equity. Language equity was discussed at some length. Languages in addition to Spanish were discussed. Members asked if the Advisory Board had a budget for translation. Staff responded that there was no budget for the group and all members and staff were volunteering their time. There was further discussion regarding possibly making a request to the Board of Supervisors for a budget allocation. The larger issue of language equity for the Board of Supervisor meetings and all community advisory boards was discussed. Language equity could be an area of recommended allocation of Measure X funds. Staff was asked and responded that the funds would be available for allocation as of July 1, 2021. Closed captioning of MXCAB meetings was discussed. David Cruise offered to work with staff to test a free PowerPoint option. At this point in the meeting Kimberly Aceves-Iniquez had to leave for another Board meeting and was replaced by At-Large alternate Diana Honig.

Geneveva Calloway MOVED that Mariana Moore prepare draft operating principles for discussion at the next meeting. The Motion was seconded by Jerry Short.

AYE: Chair Mariana Moore, Vice Chair BK Williams, Edith Pastrano, Kathryn Chiverton, Jim Cervantes, Odessa LeFrancois, David Cruise, Dr. Michelle Hernandez, Sharon Quezada Jenkins, Michelle Stewart, Ali Saidi, Jerry Short, Ruth Fernandez, Debbie Toth, Sandra Wall, Susan Kim, Diana Honig

Passed

6. DISCUSS and approve plan for holding a series of focused presentations and discussion at upcoming MXCAB meetings (Mariana Moore, Chair)

Mariana Moore mapped topics for the next nine meetings. A discussion of order took place. The topic recommendations and schedule will be included in the next agenda.

7. Recommendations for discussion items for next MXCAB meeting (Mariana Moore, Chair)

Mariana Moore made recommendations for discussion items for the next meeting - continuation of discussion and approval of operating principles, approval of plan for holding a series of focused presentations, an overview of County needs and trends, and a brief presentation of County budget process and revenues.

8. The next meeting is currently scheduled for Wednesday, April 28, 2021.

No change to standing meeting date and time.

9. Adjourn

The meeting adjourned at approximately 6:50 PM.

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For Additional Information Contact:

Lisa Driscoll, Committee Staff
Phone (925) 655-2047
lisa.driscoll@cao.cccounty.us

Public Comments, MX Community Advisory Board
April 21, 2021
Bryan Scott, Chair, East County Voters for Equal Protection

Good afternoon, Members and Alternates of the Measure X Community Advisory Board. My name is Bryan Scott, and I want to thank all of you for stepping up and participating in this essential public service.

I especially want to thank Chairperson Moore for her previous work on Measure X, and for accepting the role of Chairperson on this Board. Board Member Cruise also deserves a special thank you, for last week bringing up one of the most significant public policy issues in the County, namely, the public safety emergency in East County.

As I mentioned last week, the regional fire district serving East County has declared an emergency, and limits its firefighting activities to defensive practices only. Emergency response times in East County are two-to-three times stated goals, and the fire district is unable to respond, AT ALL, for significant periods of time each month.

People are dying, and experiencing unnecessary injury, due to the lengthy response times. Homes are burning down. And insurance premiums for the nearly 130,000 residents East County are increasing significantly.

Included in this Public Comment submission is a white paper that explains the history of this government spending calamity, and suggests that this Community Board recommend to the Board of Supervisors that it dedicate 15% of the Measure X sales tax revenue to address this emergency situation.

Also included, as an Appendix, is a page from a LAFCO study that states on how much money, on a per-resident basis, the various fire districts in the County spend on fire and emergency medical services.

If anyone has any questions, or would like to talk about my public comments, or the documents I have submitted, feel free to contact me by email at scott-dot-bryan-at-comcast-dot-net, or by telephone: 925-418-4428.

Again, Thank You for your service.

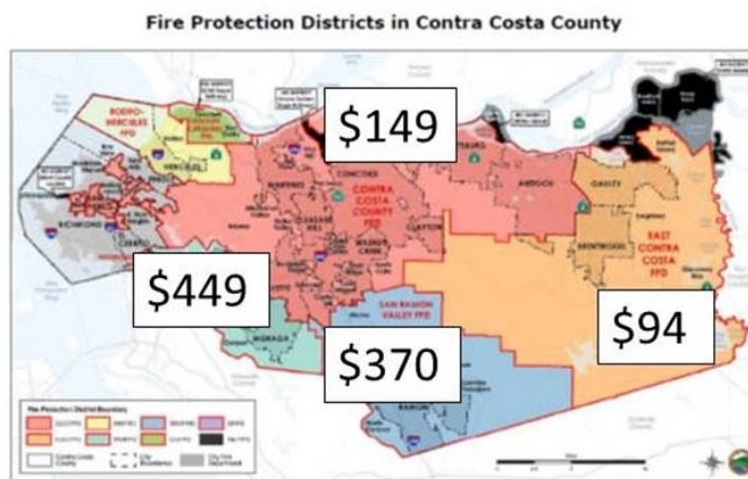
A Partial Timeline of a Public Safety Emergency

Statement of Facts

The provision of essential services to the Public is the primary purpose of government. Special Districts are created within Counties, the political subdivisions of the State, to provide these essential services.

Fire districts, such as the East Contra Costa Fire Protection District (ECCFPD), provide a range of emergency medical and fire response services to the communities served.

In the period of 2000 through 2002, the Contra Costa County Board of Supervisors (BoS) became aware of the decreasing level of fire and emergency medical services being provided to the eastern 31% of the County, an area experiencing dramatic growth. After extensive study, the BoS initiated the consolidation of three existing fire districts, all Dependent Special Districts under its control, that were then providing services to the eastern-most 249-square miles of the County into one agency.



Annual per-person expenditures by fire districts in Contra Costa County

Consequently, and as a result of state and local government spending policies, a huge disparity in public safety services has developed across the County. The above illustration presents data from Page 32 of a 2016 Local Agency Formation Commission study, included as Appendix A.

In 2002 the BoS made application for regulatory approval for the consolidation to the **Contra Costa County Local Agency Formation Commission (LAFCO)**. The cities of Brentwood and

Oakley filed concerns and objections to the consolidation, and the BoS responded to these concerns and objections.

Included in these County responses were promises to the Public that LAFCO received, stating in an official report, **dated July 10, 2002**, “The applicant has also stated that its future plans include funding and service levels that will be on an equal status with the remainder of the Bay Area communities.”

A second LAFCO staff report, dated August 7, 2002, stated when referring to the County, “that a) it intends to fully fund the required services and to ensure uniform and consistent service quality throughout the newly-consolidated district, and b) its future plans include funding and service levels that will be on an equal status with the remainder of Bay Area communities.”

These County communications were to the Public, through the city councils of Brentwood and Oakley. The East County residents, including the residents of the cities of Brentwood and Oakley, waited patiently for the BoS to fulfill their promises, during the entire time the ECCFPD was a Dependent Special District, under the control of the BoS.

During the time between the formation of ECCFPD and the present, funding levels increased slowly in comparison to the dramatic growth of the region. The need for these essential government services grew dramatically, as did ECCFPD’s cost of providing these services. Because of these divergent financial trends, the fire district staff was forced to reduce staff and close fire stations.

What was a minor funding discrepancy in 2002 became a significant public safety emergency by 2017. By that time ECCFPD was experiencing a \$13 million annual funding deficit, and the Public throughout the fire district’s service area was experiencing increased loss of life and property, as well as increased property insurance premiums.

Published on October 21, 2015, a Fire and Medical Services Task Force “Report to Elected Officials” states:

“SUMMARY FINDINGS: 1. The ECCFPD has on-going, structural financial deficiencies to the extent that it is unable to provide adequate fire suppression and medical response services to the communities in the East Contra Costa Fire Protection District.”

On May 11, 2016, the Contra Costa Local Agency Formation Commission (LAFCO), Minutes of Meeting states:

“Gil Guerrero, (ECCFPD Captain) also with IAFF Local 1230, stressed that time and staffing are of the essence. Discovery Bay has lost three residents to cardiac arrest because engines were unavailable to respond. ECCFPD has no paramedics, no fire boat, and no ladder truck.”

On June 15, 2016, CityGate Consultants LLC, published a consulting study for ECCFPD, “Deployment Performance and Headquarters Staffing Adequacy Study,” which states:

“The District cannot meet its needs through its own fire response resources, and is dependent on its neighbors in the regional mutual aid system for assistance on serious, not just catastrophic

emergencies. The District's deployment system does not meet the risks in Brentwood and Oakley if the fire Department is expected to prevent more than a catastrophic loss. ***The District is the most under-deployed and administratively understaffed fire department we have seen*** in over a decade for the size of the communities to be protected.” (Emphasis added)

In April, 2017, Assembly Member Jim Frazier's Field Director, Erica Rodriguez-Langley, in a statement to the Brentwood City Council, said:

“Assemblyman Frazier ... believes that East Contra Costa Fire Protection District is facing a fiscal emergency, and that we have a public safety emergency. He is concerned ... that additional station closures are not far off, and that we need to find additional resources to continue to sustain what we have.”

Published on March 27, 2018, an East Contra Costa Fire Protection District Press Release, titled “East Contra Costa Fire's Critical Infrastructure Update & Next Steps,” states:

“Although the District is not able to provide service levels that adequately protect the community's residents at this time, we are well on our way to building a solid foundation from which service levels can be efficiently increased when the residents move to provide additional revenue.”

The region's lack of these essential services is further documented in LAFCO Municipal Services Reviews and County Grand Jury reports.

The Relative Issues

Fire districts in California are funded primarily with property taxes. Because of the estimated 1,500% population growth the eastern Contra Costa County region has experienced, and the inflexibility of the state-mandated property tax funds distribution methodology, the region's emergency medical and fire services are increasingly under-funded.

The California Legislature, in its Health and Safety Code, has declared “that the local provision of fire protection services, rescue services, emergency medical services, hazardous material emergency response services, ambulance services, and other services relating to the protection of lives and property is critical to the public peace, health, and safety of the state.”

The County, as a political subdivision of the State, bears responsibility for the equitable distribution of state benefits to residents. Both the United States and California Constitutions provide for the equal protection of citizens. Citizens comparably situated must legally be treated comparably, and this is not the case when comparing residents of the eastern 31% of the County and the rest of the County.

The elements of a promissory estoppel claim in California are (1) a promise clear and unambiguous in its terms; (2) reliance by the party to whom the promise is made; (3) [the] reliance must be both reasonable and foreseeable; and (4) the party asserting the estoppel must be injured by this reliance.

During communications leading up to the fire district consolidation approval, the County made promises to the Public. The Public has relied on these promises, and it was “reasonable and foreseeable” that the Public would do so. The Public is and continues to be injured by this reliance.

Using the largest fire district in the County, the Contra Costa County Fire Protection District, as a benchmark, it has been calculated that an annual funding deficit of about \$13 million exists.

The Relief Sought

The Public is asking the Measure X Community Advisory Board to recommend that the County and the BoS perform, as promised in 2002. Justice requires that the funding for public safety services in eastern Contra Costa County be increased by an amount in the range of \$11 million to \$13 million annually. This translates to roughly 15% of the expected \$81 million of Measure X revenue.

Promissory Estoppel is a legal doctrine in which one party has an obligation to fulfill its obligations, as per the terms of a contract, in order to prevent another party from experiencing injustice or losses.

Equal Protection Under the Law is a constitutional provision which ensures all citizens are treated in a similar fashion, given similar situations.

The BoS has an obligation to improve the level of emergency medical and fire services funding in East County, so that all residents of Contra Costa County receive a comparable level of essential government services. The Measure X Community Advisory Board has a duty to recommend that the BoS fulfill its promises, so that all residents of the county equally receive comparable services.

FINANCING

As shown in **Table 4**, below, the primary revenue source for the fire districts is property taxes, which depend on the district's share of taxes generated by assessed value within district boundaries. A low share of property taxes, combined with relatively low assessed values, contributes to the significant financial problems of the ECCFPD and RHFPD, which receive on average 6% to 7% of each property tax dollar paid within their districts, compared to other districts that receive two to three times that tax share. Except in rare cases of district dissolutions or certain reorganizations, shifting property taxes from one entity to a fire service agency is highly unlikely to occur, either at the State or the local level.

Table 4
Financing of Fire and EMS Expenditures (FY 2014-15)

AREA	Expenditures		Revenues				
Agency	Fire & EMS	per Resident	Property Taxes (1)	% of 1% Tax	Assessments & Spec. Taxes	Other Sources	TOTAL
WEST COUNTY							
City of Richmond	\$29,388,000	\$274	\$6,346,000	28%		\$23,042,000	\$29,388,000
City of El Cerrito	5,742,000	\$239	1,268,000	18%		4,474,000	5,742,000
City of Pinole (2)	3,469,000	\$184	530,000	12%	\$1,006,600	1,932,400	3,469,000
Kensington FPD	3,009,000	\$593	3,264,000	30%	\$200,000		3,464,000
Rodeo-Hercules FPD	6,637,000	\$201	2,743,000	6%	\$2,277,000	1,617,000	6,637,000
Crockett-Carquinez FPD	<u>436,000</u>	<u>\$132</u>	444,000	12%			444,000
Subtotal	\$48,681,000	\$254					
CENTRAL COUNTY							
San Ramon Valley FPD	\$55,703,000	\$370	\$56,838,000	14%		\$4,479,270	\$61,317,270
Moraga-Orinda FD	<u>18,842,000</u>	<u>\$449</u>	16,150,000	17%		2,692,000	18,842,000
Subtotal	\$74,545,000	\$387					
EAST COUNTY							
East Contra Costa FPD	\$10,791,000	\$94	\$10,363,000	7%		\$428,000	\$10,791,000
OTHER							
ConFire	\$89,200,000	\$149	\$96,600,000	12%			\$96,600,000

(1) City property taxes allocated to fire/EMS estimated based on property taxes as % of GF revenues.

(2) City of Pinole Fund 105 FY14-15 Revised Measure "S-2006" for fire expenditures.

(3) El Cerrito excludes approx. \$2.4 million of reimbursement for KFPD contract.

In limited circumstances, new developments have been required to fund public safety operations through creation of a special tax by a city or the County, with concurrence of the developer. If the County or a city does not take advantage of the opportunity to require and create a special tax for fire services before residents move into a community, the tax will require two-thirds voter approval, which has proven difficult in areas already burdened by special taxes for infrastructure and by lack of voter support.



Contra Costa County Board of Supervisors

Subcommittee Report

MEASURE X COMMUNITY ADVISORY BOARD

Meeting Date: 04/28/2021
Subject: Operating Principles for the Measure X Community Advisory Board
Submitted For: MEASURE X Com Advisory Board,
Department: County Administrator
Referral No.: 2/2/21 D.4
Referral Name: Community Advisory Committee for Measure X
Presenter: Mariana Moore **Contact:** Lisa Driscoll, County Finance Director (925) 655-2047

Referral History:

DISCUSS/APPROVE operating principles for MXCAB.

Referral Update:

Continued discussion from meeting of 4/21/21.

Recommendation(s)/Next Step(s):

ADOPT attached operating principles.

Attachments

MXCAB Operating Principles

Measure X Community Advisory Board

Operating principles

VISION STATEMENT

Contra Costa County will have the necessary funds to invest in and sustain a robust system of care and the social and public services necessary to support a vibrant community and ensure that all county residents have equitable opportunities to thrive.

OPERATING PRINCIPLES

Assumptions and commitments that inform our work together:

1. Shared responsibility to practice the values of equity, justice, inclusion and compassion.
2. Sustaining a strong social safety net is important for the health and prosperity of all.
3. Investments will prioritize prevention as well as addressing current system gaps.
4. Investments will help leverage other funding sources when feasible.
5. Needs and issues are intersectional and interconnected. Think about needs and services from the point of view of residents.
6. Name inequities and disparities, and be specific in naming and recognizing those who are most harmed by them, especially Black and Latinx residents, disabled people and poor people.
7. Economic opportunity and equity are at the heart of our purpose.
8. Seek transformative solutions, in addition to filling current service gaps.
9. Fostering a culture of inclusion, welcoming, and belonging demonstrates our commitment to equity and will improve our work process and outcomes.

How we conduct ourselves in meetings:

1. Consider not repeating a point someone else has already made (or briefly agree).
2. Treat each other and all participants with mutual respect.
3. Be curious; practice active listening; seek to understand.
4. To fully embody our principle of inclusion: Support the accessibility needs of all participants to the extent feasible, including language access (interpretation and translation), technical support, and visual/audio support.



Contra Costa County Board of Supervisors

Subcommittee Report

MEASURE X COMMUNITY ADVISORY BOARD

Meeting Date: 04/28/2021
Subject: Plan for Series of Focused Presentations and Discussion
Submitted For: MEASURE X Com Advisory Board,
Department: County Administrator
Referral No.: 2/2/21 D.4
Referral Name: Community Advisory Committee for Measure X
Presenter: Mariana Moore **Contact:** Lisa Driscoll, County Finance
Director (925) 655-2047

Referral History:

Item was introduced at the April 21, 2021, MXCAB meeting (item #6).

Referral Update:

Formal plan was requested for the April 28, 2021 meeting.

Recommendation(s)/Next Step(s):

Approve attached plan.

Attachments

Proposed presentation, Topics, schedule, and format

Measure X Community Advisory Board
Proposed presentation schedule, topics and format

MEETING DATE	TOPIC(S)	PRESENTER(S)
April 28	County budget overview Overview of county needs/trends	Lisa Driscoll PolicyLink (TBC)
May 5	Healthcare	
May 12	Mental and behavioral health	
May 19	Safety net (jobs/income, public benefits, etc.)	
May 26	Housing & homelessness	
June 2	Early childhood	
June 9	Youth, young adults	
June 16	Seniors	
June 23	Community safety: justice systems	
June 30	Community safety: fire protection	
July 7	Immigration Racial equity across systems	
July 14	Develop draft priorities & recommendations	
July 21	Finalize priorities & recommendations to submit to BOS	

Presentation format:

- Panel of speakers (up to 5) includes county staff, community-based organizations, issue-specific experts, and residents with lived experience of the need or issue being discussed
- Each panelist has up to 10 minutes to present
- Questions/discussion with MXCAB members and alternates (20-30 min.)
- Public comment

Panelist guidance:

- **For service providers/issue expertis** (county and community-based):
 - County staff: Brief explanation of county services/structure
 - Limited number of data points that demonstrate the core issue/needs
 - Disaggregate data by race/ethnicity whenever possible
 - Name and focus on populations that are most underserved (race/ethnicity, geographic area, ability, gender, sexual orientation, age, etc.)
 - **Trends:** What is emerging or changing, and what are the implications?
 - **Gaps:** What are the 2-3 most significant unmet needs in this issue area?
 - **Prevention:** What more can be done to help residents avoid being in crisis around this need/issue?
 - **Bold ideas:** What bold experiments or innovative steps could we take to meet these key needs?
 - **Success:** What will success look like if Measure X is successful in funding in this issue/need?
- **For resident speakers:**
 - What has your experience of this need/issue/system been like? What has worked well? What hasn't?
 - What do county- and community-based service providers need to understand to make these systems work better?
 - What would you most like to see happen in this county over the coming year that would improve your well-being and opportunity to thrive?
 - What will success look like if Measure X is successful in funding in this issue/need?



Contra Costa County Board of Supervisors

Subcommittee Report

MEASURE X COMMUNITY ADVISORY BOARD

Meeting Date: 04/28/2021

Subject: Budget and Revenue Presentation

Submitted For: MEASURE X Com Advisory Board,

Department: County Administrator

Referral No.: 2/2/21 D.4

Referral Name: Community Advisory Committee for Measure X

Presenter: Lisa Driscoll, County
Finance Director

Contact: Lisa Driscoll, County Finance
Director (925) 655-2047

Referral History:

At the Finance Committee meeting of March 29, 2021, Supervisor Gioia requested that staff present a budget presentation to the MXCAB. Due to the timing of the County Budget Hearings staff was unable to provide the presentation on 4/21/21.

Referral Update:

At the meeting of 4/21/21, Mariana Moore requested that staff present a budget presentation at the 4/28/21 meeting of the MXCAB.

Recommendation(s)/Next Step(s):

Receive attached report.

Attachments

FY 2021-22 Recommended Budget 101 (corrected)

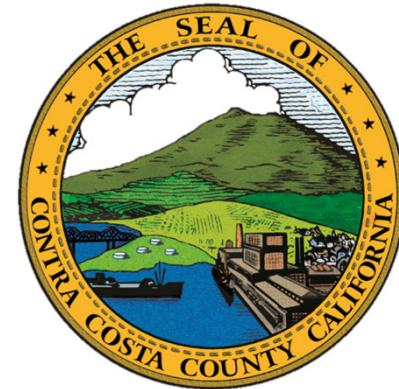


FISCAL YEAR 2021/22 RECOMMENDED BUDGET 101

April 28, 2021

Topics for Today

- County Profile
- Budget Mandates
- Budget Process
- Where to find the County Financial Information
- Measure X Sales Tax Projections



Contra Costa County Profile

- Contra Costa County was incorporated in 1850 as one of the original 27 counties of California.
- A five-member Board of Supervisors, each elected to four-year terms, serves as the legislative body of the County, which has a general law form of government.
- Also elected are the County Assessor, Auditor-Controller (the 'County Auditor-Controller'), Clerk-Recorder, District Attorney, Sheriff-Coroner and Treasurer-Tax Collector (the 'County Treasurer').
- The County Administrator, Monica Nino, is appointed by the Board and is responsible for running the day-to-day business of the County. The County Administrator is also responsible for presenting the Board with a Recommended Budget for consideration of adoption as the Final (Adopted) Budget, which will serve as the foundation of the County's financial planning and control.

Employment by Industry

Annual Averages – Ranked for 2019

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	
Wage & Salary Employment						
Educational & Health Services	64,100	67,300	69,300	70,700	71,200	19.0%
Trade, Transportation & Utilities	62,500	64,900	65,200	64,200	62,200	16.6%
Professional & Business Services	50,900	52,100	54,300	55,300	56,200	15.0%
Government	49,300	50,400	50,500	50,800	50,800	13.6%
Leisure & Hospitality	38,300	40,500	40,700	41,300	43,300	11.6%
Goods Producing	37,800	40,200	41,100	41,800	42,100	11.2%
Financial Activities	26,300	27,000	27,400	27,000	27,200	7.3%
Other Services	12,700	13,000	13,000	13,500	13,600	3.6%
Information	8,300	8,100	8,000	7,800	7,200	1.9%
Farm	700	800	800	700	800	0.2%

Source: State of California, Employment Development Department, Labor Market Information Division, March 2020 Benchmark

Principal Employers: Current and Eleven Years Ago (Excluding Government Employers)

Employer	2020 ⁽¹⁾	2009 ⁽²⁾	
	Estimated Employees	Estimated Employees	Rank
Chevron Corporation	10,000+	4,700	1
La Raza Market	1,000 - 4,999		
Martinez Medical Offices	1,000 - 4,999		
Kaiser Permanente	1,000 - 4,999	1,700	2
John Muir Medical Center	1,000 - 4,999	1,900	3
Bio-Rad Laboratories, Inc.	1,000 - 4,999	2,300	4
USS-POSCO Industries	1,000 - 4,999	975	8
St. Mary's College of California	1,000 - 4,999		
Job Connections	1,000 - 4,999		
John Muir/Mt. Diablo Medical Center		1,500	5
24-hour Fitness		1,300	6
Doctors Medical Center		1,000	7
Contra Costa Newspapers, Inc.		900	9
Bank of the West		800	10
All Others	<u>439,500</u>	<u>456,725</u>	
Total	<u>473,500</u>	<u>473,800</u>	

¹⁾ Source: *State of California Employment Development Department, June 2020*

⁽²⁾ Source: *Rich's everyday Sales Prospecting Directory (2009) – Contra Costa County*



Budget Mandates

- County budgets are not easy to compare. As a General Law County, Contra Costa has more restrictions than a Charter County and therefore has less revenue generating authority than other counties.
- Contra Costa also operates a hospital. Most California county hospitals have closed due to lack of funding.
- Contra Costa has mandated functions, which it is required to provide, regardless of funding. Some of these functions are mandated, but the service level is not.
- Functions identified as 'discretionary' are often those most desired by the community. Homeless programs, Meals on Wheels/senior nutrition, child abuse, disaster planning, administration, economic development, and veterans services as examples.
- The annual budget book has two thorough listings of County programs by discretionary level. One is sorted by department and the other by service and level.

Not
within
the
County's
Purview

Schools

Courts

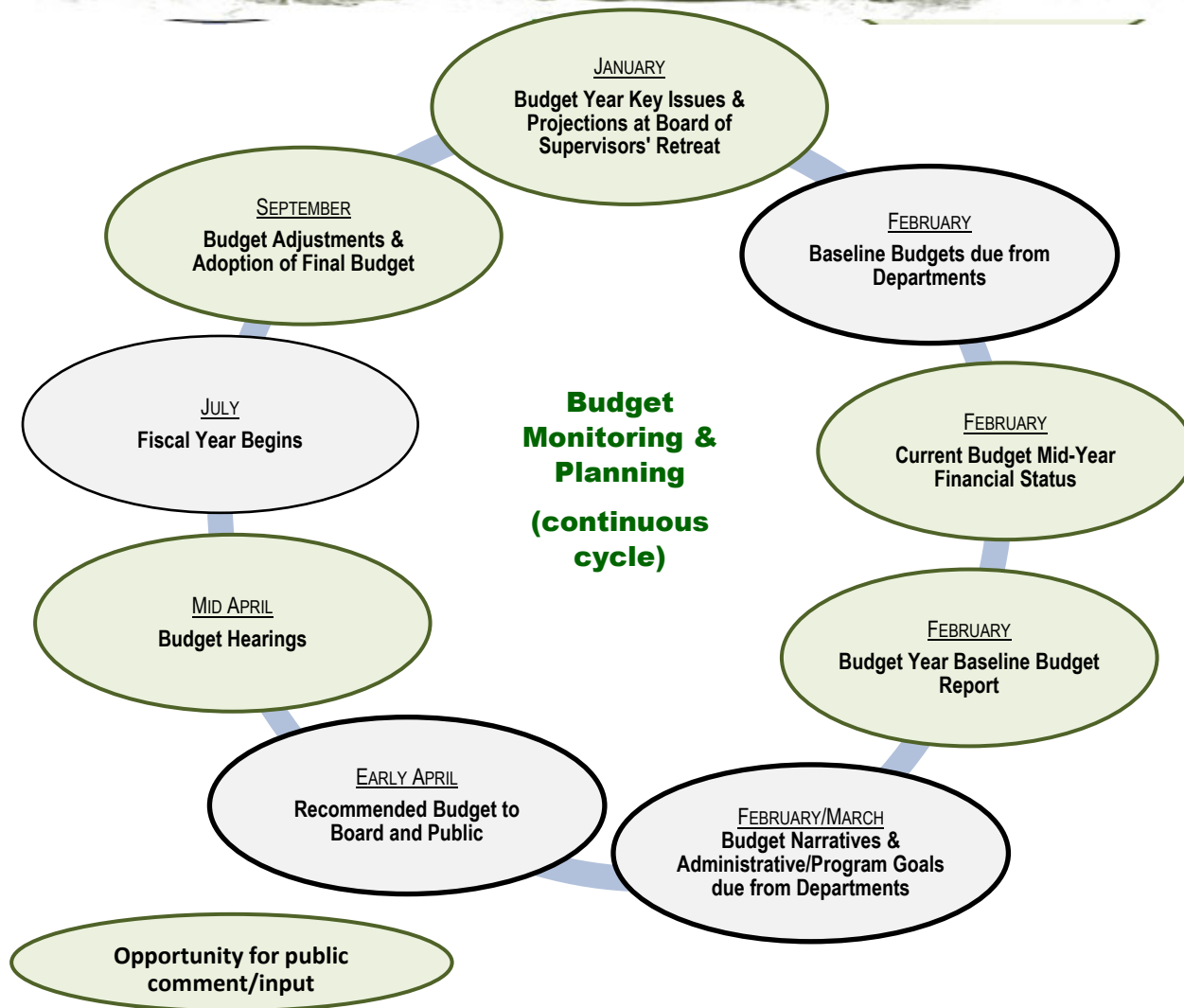
City police
departments



Budget Process


'Normal Budget Process'

The County budget process is a continuous cycle of developing, monitoring and planning, with specific steps each year to achieve adoption of the Final Budget





Financial Information



County Finance
website Includes:
<https://www.contracosta.ca.gov/756/Financial-Information>

- **Budget Information**
 - Learn about the budget process and review current year and past years' budget documents.
- **Debt Information**
 - Read about Tax Revenue Anticipation Notes (TRANS), Bonds and other County debt.
- **Financial Policies**
 - Access current County policies regarding budget, investment, reserves, debt, and workers compensation.
- **Other Post Employment Benefits (OPEB)**
 - Learn about OPEB, read Board Orders & reports regarding how Contra Costa is handling the OPEB liability.
- **PARS Public Agencies Post Retirement Health Care Plan Trust Agreement**
 - Access current County policies, reports, meeting information and materials.
- **Pension**
 - Learn about County Pension issues and changes.
- **Sales Tax**
 - Access Sales Tax information for Contra Costa County.
- **Board Administered Special Revenues**
 - See a list of Board Administered Special Revenues



County Auditor
website Includes:
<https://www.contra Costa.ca.gov/6543/Divisions>

- Administration / Systems Support

To provide general management of the financial information and accounts of all departments, districts, and other agencies governed by the Board of Supervisors.

- Property Tax

To build the countywide tax roll and allocate and account for property tax apportionments and assessments for all jurisdictions in the County.

- Payroll

To process payroll for all County departments, most fire districts, some special districts, and some non-county regional agencies.

- General Accounting / Accounts Payable

To manage the countywide Financial System and process various types of fiscal information for county departments, special districts, and other non-county agencies. To maintain the general ledger. To enforce accounting policies, procedures, and processes.

- Internal Audit

To develop and execute audit programs for the examination, verification, and analysis of financial records, procedures, and internal controls of the county departments.

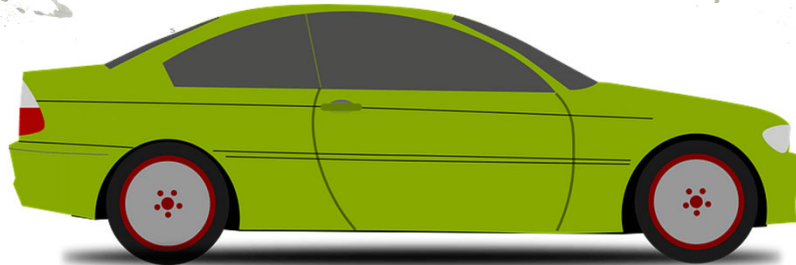
- Special Accounting

To assist in preparing the budget documents for the County and special districts, including monitoring expenditures for budget compliance. To prepare the countywide Cost Allocation Plan.

Difference between a Budget and the Comprehensive Annual Financial Report (CAFR)

CAFR shows where
we have been –
Rearview Window

Budget shows where
we are going –
Windshield



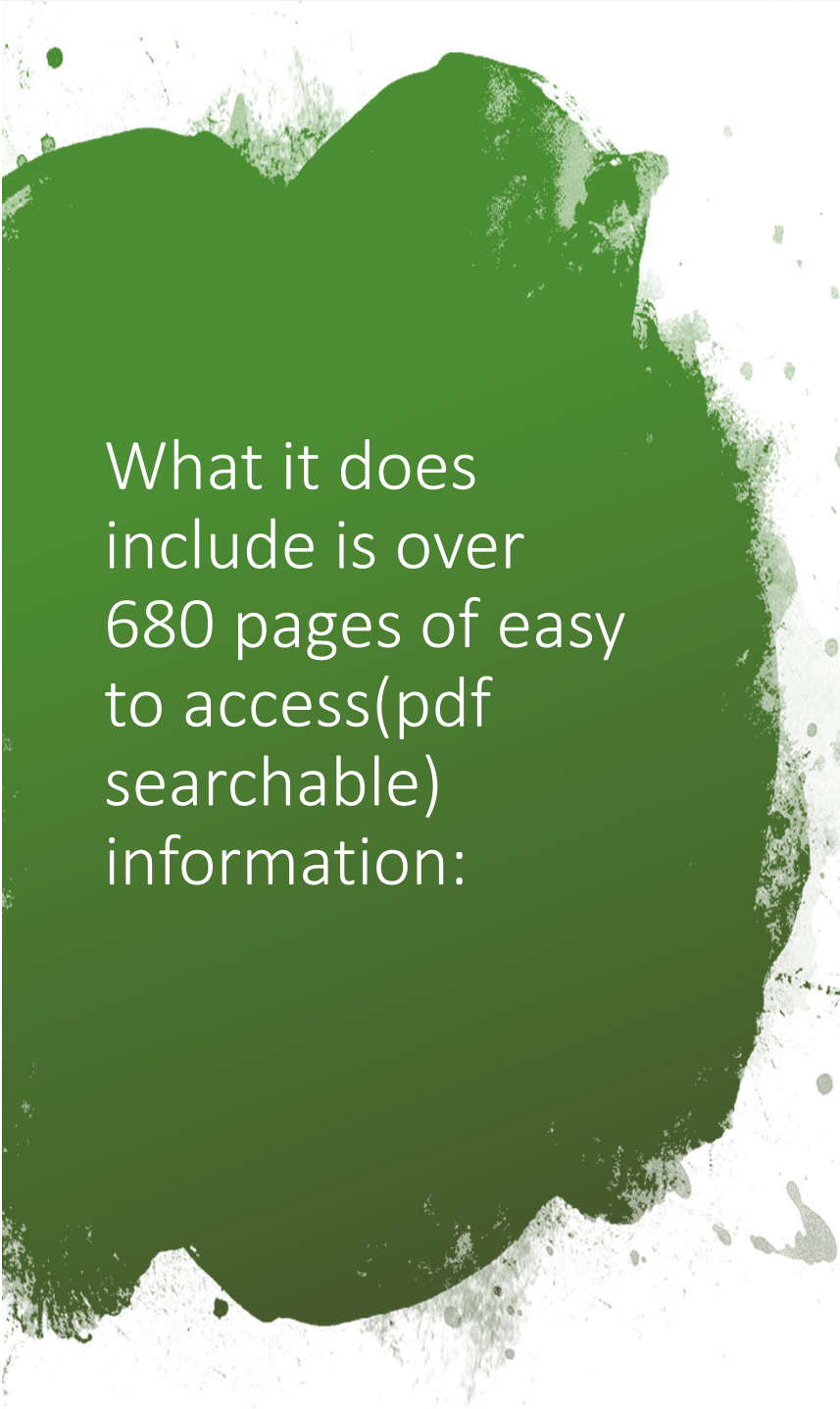
Fiscal Year 2021 – 2022 Recommended Budget



County of Contra Costa
California



The Recommended Budget as
printed does not include ANY
Financial/Programmatic
Impacts of COVID-19



What it does
include is over
680 pages of easy
to access(pdf
searchable)
information:

- A Budget Message,
- An overview of the County including a County Profile, historical perspective, and Org chart,
- Detailed descriptions of programs operated by the County from Airports to Zoning
- In-depth discussion of major revenue sources
- Changes in Projected Fund balance, history, and definitions
- Capital Improvement Projects
- Current Debt Position
- Financial Policies
- List of programmatic changes from the previous budget
- Standing Committees of the Board, Advisory Bodies, etc.
- Mandatory/discretionary listings by program
- Fund definitions
- Budgetary Fund Structure
- Table of Funds
- Glossary of Acronyms & Terms
- Subject Index
- and more

Agriculture General Government					
General Fund	2019-20 Actuals	2020-21 Budget	2021-22 Baseline	2021-22 Recommended	Change
Expenditures					
Salaries and Benefits	4,730,546	5,007,235	5,180,000	5,180,000	0
Services and Supplies	1,055,462	1,454,730	1,250,000	1,250,000	0
Fixed Assets	20,220	8,500	9,000	9,000	0
Expenditure Transfers	475,155	485,495	424,000	504,000	80,000
Expenditure Total	6,281,383	6,955,960	6,863,000	7,043,000	180,000
Revenue					
Other Local Revenue	1,006,668	1,185,806	1,395,000	1,395,000	0
State Assistance	3,050,279	3,377,384	3,474,000	3,474,000	0
Total Revenue	4,056,947	4,563,190	4,869,000	4,869,000	0
Net County Cost (NCC)	2,224,436	2,392,770	2,000,000	2,174,000	174,000
Allocated Positions (FTE)	46.8	44.3	44.3	44.3	0
FINANCIAL INDICATORS					
Ratio as % of Total Exp	72%	72%	73%	73%	0%
% Change in Total Exp	6%	2%	0%	0%	0%
% Change in Total Rev	13%	3%	0%	0%	0%
% Change in NCC	(6%)	0%	0%	0%	0%
Compensation Information					
Permanent Salaries	3,059,579	3,380,536	3,403,743	3,403,743	0
Temporary Salaries	3,541	0	0	0	0
Permanent Contract	26,250	36,840	38,359	38,359	0
Deferred Comp	203,551	281,104	286,476	286,476	0
PFA/Medical	7,361	9,350	9,300	9,300	0
Ret. Exp-Plan 107 Retirees	731,843	762,662	766,798	766,798	0
Retiree Group Insurance	110,227	141,100	147,433	147,433	0
Unfunded Health Insurance	10,122	103,259	107,387	107,387	0
CRRA Health	91,662	82,252	87,844	87,844	0
Unfunded Life Insurance	1,677	3,429	3,687	3,687	0
Workers Comp Insurance	69,625	44,586	39,383	39,383	0

Department Description
The preceding table is a summary of expenditures, payables and net County costs for the budget units administered by the Agriculture/Weights and Measures Department. Included are data for the following categories: Agriculture/Weights and Measures Administration, Agriculture and Land Management, Weights and Measures, and Cooperative Extension.

Key Department Responsibilities
The Agriculture/Weights and Measures Department promotes and protects the County's agricultural interests while protecting the public health and environment, protects the public interest in the commercial movement of goods where value is determined by weights and measures, educates the public and targeted clientele, including other County departments, in commercial agriculture, urban agriculture, horticulture, youth development, nutrition and natural resources, and develops service programs including 4-H Youth Development, Extension, and two Healthy Food and Nutrition education programs.

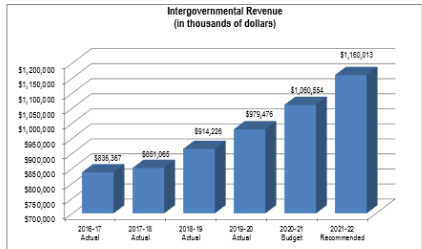
County Summary Information

DISCUSSION OF MAJOR REVENUE SOURCES

All County Funds

Intergovernmental Revenue: \$1,160 Billion/28.8% of Total Sources

This major revenue source includes allocations from other government entities, primarily Federal and State, a large portion of which is various State Realignment revenue streams and Public Safety Services (commonly referred to as Prop 172) revenue. The State has achieved significant policy improvements several times over the past 20 years by reviewing State and local government programs and realigning responsibilities to a level of government more likely to achieve good outcomes. During years of fiscal difficulty, realignment proposals by the legislature or administration often included additional revenues earmarked for the transferred programs, such as health, mental health and various social service programs. Note that a significant portion of the increase in FY 2020-21 was due to reassigning \$72.2 million from the "Charges for Services" revenue category to the "Intergovernmental" revenue category.



State Aid Realignment-Sales Tax (\$230.7 million): Contra Costa's total Realignment-Sales Tax revenue is budgeted at \$230.7 million, 82.3% of which is comprised of 2011 Realignment Plan revenues. The 2011 realignment plan shifted the responsibility and funding for a series of major programs from the State to local level. In total, the realignment plan provides \$8.2 billion to local governments to fund various criminal justice, mental health and social services programs in the current year and \$8.0 billion is estimated in FY 2021-22. In FY 2021-22, Contra Costa County's share of community corrections base allocation will be increased; however, while our "Base" is increasing in FY 2021-22 over FY 2020-21, the percentage share that our County receives of the statewide allocation remains fixed. Realignment revenue is dependent on a statewide pool of funds, which is derived from Vehicle License Fees and a portion of the State sales tax. Base Realignment revenue is projected to increase in FY 2021-22, based on current estimates in the Governor's January Proposed Budget.

Organization of the Recommended Budget Book

The Fiscal Year 2021-22 Recommended Budget book is designed to be both informative and easy-to-use and is divided into the sections described below:

BUDGET MESSAGE

The opening pages of the FY 2021-22 Recommended Budget book is the official transmittal document for the Recommended Budget to the Board of Supervisors and citizens of Contra Costa County from the County Administrator, Monica Miles.

OVERVIEW

Information contained in this section includes a general profile of Contra Costa County, (size, population, employment and personal income, etc.), long-term financial planning and policies adopted to manage County operations, the process used for developing and adopting the Recommended Budget, key budget issues, historical perspective and the County's organizational chart.

DEPARTMENTAL BUDGET SUMMARIES BY FUNCTIONAL GROUP

In the section, County Departments are divided into three Functional Groups: General Government, Health and Human Services and Law and Justice. The General Government Functional Group includes those Departments or Funds that provide general governmental services to residents and/or support services to other County Departments and are not included in the other two Functional Groups. The Health and Human Services Functional Group includes those Departments that provide health and family, individual and child support services. The Law and Justice Functional Group includes those departments that provide public protection and/or provide services to the criminal justice system.

Each Departmental Summary provides a variety of information about each Department including: expenditure and revenue information; narrative explanation of Department's programs and its administrative and program goals; number of allocated positions; a summary of County Administrator's recommendations; and summary of recommended service modifications by program, if applicable. (See Navigation information for Department Budget Summary below for further information.)

The Departmental Summaries include financial information for All County Funds, unless otherwise noted, the summaries do not include financial information of component units. Component units are legally separate organizations for which the elected officials of a primary government are financially accountable. Component units are blended (i.e., treated as if they are funds of the County) or discretely presented (i.e., reported in a separate column in the County's financial statements). Blended component units include the Successor Agency to the County Redevelopment Agency, the County Public Financing Authority, the In-House Support Services Public Authority, Special Districts and Service Areas whose Board is the County Board of Supervisors. The only blended component units reported on in the Recommended Budget document are the Contra Costa County Fire Protection District, the Crockett-Camanche Fire Protection District and In-House Support Services Public Authority.

ROUNDING

All figures are shown in whole numbers; therefore, due to independent rounding, figures shown may not sum to subtotals and totals.

County Summary Information

CAPITAL IMPROVEMENT PLAN

The County policy for capital asset accounting and budgeting conforms to State definitions and regulations as set forth in the Manual of Accounting Procedures for Counties and reflects current values. The policy establishes the basis for financial classification.

Capital assets are assets of significant value having a utility that extends beyond the current year. An improvement is replacement of a component part of a capital asset by an improved or superior part, an addition of new parts, or an alteration or a structural change to a capital asset that results in a functional improvement over its original state that materially adds to the value of the asset or appreciably extends its life. Capital expenditures are defined as those expenditures incurred for the improvement to or acquisition of land, facilities and infrastructure.

Land improvements enhance the value of land itself (such as grading or ditching for drainage). Ground improvements add other items to the basic land. Examples of ground improvements are lawns, trees and shrubs, sprinkler systems, and paving.

The following capital assets are to be capitalized and individually budgeted and controlled:

Land: All land acquisitions and land improvements, without regard to cost.

Structures and Improvements: Permanent structures costing \$100,000 or more; additions, structural alterations and ground improvements that cost \$100,000 or more.

Equipment: Equipment includes movable personal property with a unit cost of \$5,000 or more, including sales tax, and delivery and installation charges; additions to capitalized equipment costing \$5,000 or more per item.

Infrastructure: Infrastructure assets are long-lived assets that normally are stationary in nature and can be preserved for a significantly greater number of years than other capital assets. Infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

Intangibles: Intangible assets lack physical substance, have a non-financial nature, and have a useful life that extends beyond a single reporting period; examples of intangible assets include, easements, water rights, timber rights, patents, trademarks, and computer software, including internally generated software. Capitalization thresholds for intangible assets are as follows:

- \$100,000 for all intangible assets acquired after June 30, 2006 - excluding internally developed or modified software and other internally developed intangibles.
- \$100,000 for all internally developed intangible assets acquired after June 30, 2009.
- \$1,000,000 for retroactive reported intangible assets.

Per Budget Policy, the FY 2021-22 budget process again includes strategic planning and financing elements for facilities renewal and new construction projects (fixed and long-term capital budgets) and a comprehensive management program for the County's general government real estate relative to acquisition, use, disposition and maintenance. This element includes funding decisions for maintaining the County's facility assets, allowing the Board of Supervisors to weigh competing funding decisions using credible information.

County Summary Information

CHANGES IN PROJECTED FUND BALANCE Major Governmental Funds (in thousands)

	Beginning Fund Balance July 1, 2020	Ending Fund Balance June 30, 2021	Change 2020-21	Beginning Fund Balance July 1, 2021	Ending Fund Balance June 30, 2022	Change 2021-22
General Fund (Major Fund)						
Nonrevenue	7,011	6,897	(114)	6,894	6,874	(20)
Revenue	5,233	30,358	25,125	44,015	45,016	1,001
Commodities	1,144	1,386	242	1,381	1,381	0
Accounts	13,057	19,871	6,814	20,762	20,762	0
Unexpended	(8,827)	(1,362)	7,465	(1,362)	(1,362)	0
Total	42,518	46,350	3,832	67,110	67,110	0
CCC Fire Protection District Special Revenue						
Nonrevenue	543	1,582	1,039	1,582	1,582	0
Revenue	4,660	14,876	10,216	17,147	17,147	0
Accounts	(3,846)	(39,371)	(35,525)	(39,611)	(39,611)	0
Total	67	73,693	73,626	88,118	88,118	0
All Other Major Governmental Funds in the Aggregate						
Nonrevenue	2,108	2,089	(19)	2,089	2,089	0
Revenue	52,495	48,037	(4,458)	47,438	47,438	0
Commodities	947	947	0	947	947	0
Accounts	18,144	10,381	(7,763)	15,337	15,337	0
Unexpended	(5,786)	(653)	(5,133)	(653)	(653)	0
Total	57,858	51,888	(5,970)	67,130	67,130	0
Total Governmental Funds						
Nonrevenue	11,458	11,418	(40)	11,414	11,414	0
Revenue	57,750	89,271	31,521	63,493	63,493	0
Commodities	1,792	1,742	(50)	1,828	1,828	0
Accounts	20,793	30,252	9,459	30,767	30,767	0
Unexpended	(28,448)	(20,367)	8,081	(20,367)	(20,367)	0
Total	1,088,481	1,162,487	74,006	1,287,723	1,287,723	0

Fund Balance represents unencumbered resources or other liquidizable convertible assets in process of fund liabilities. For budgetary purposes, this represents the net of encumbered or unencumbered revenues and unspent appropriations or reserves at the end of each fiscal year. The County Administrator's projected fund balances each year over or under 10% presented in the table above are the County's Major Governmental Funds (including CCC Fire Protection District and CCC Fire Protection District Special Revenue) in the County's FY 2021-22 budget, and the total Governmental Fund balance.

The County's General Fund, which is the primary operating fund of the county, had a FY 2020-21 beginning fund balance of \$67.1 million representing a 0.6% growth over the previous year. Revenues have increased strongly recently, especially due to property taxes and property taxes in lieu of vehicle license fees. Intergovernmental revenue increased by \$67,010,000 (11.5%), mainly due to an increase in Contra Relief Fund revenue for the CCC's 19 wildfires and state aid realignment vehicle license fees. Charge for Services decreased by \$10,255,000 (6.4%) due mainly to a decrease in Medi-Cal payments for Mental Health services in total. General Fund revenues increased by 3.5% (\$3.7 million) and expenditures increased by 3.9% (\$3.8 million).

County Summary Information

CURRENT DEBT POSITION

The most recent Debt Report was issued by the Debt Affordability Advisory Committee on March 15, 2021. Information on the current Debt Position of the County follows:

Outstanding Debt: As of June 30, 2020, the County had a total of \$318.116 million of outstanding Pension Obligation Bonds (POBs) and Lease Revenue Bonds (LRBs)/Lease Revenue Obligations (together the LRBs). As of June 30, for each year the total amount of County outstanding POBs and LRBs was \$389.4 (2019); 447.8 million (2018); \$506.9 million (2017); \$458.8 million (2016); \$498.4 million (2015); \$532.7 million (2014); \$506.1 million (2013); \$534.3 million (2012); \$717.9 million (2011); and \$729.8 million (2010). The County's entire debt portfolio is comprised of fixed-rate debt issues. The County Debt Management Policy permits variable rate financial products such as variable rate demand obligations (VRDOs) only under special circumstances and does not presently permit derivatives such as swaps at any time. Even prior to the implementation of its formal Debt Management Policy, the County took a conservative approach to its debt portfolio and had issued only fixed rate debt. This continued approach shields the County from the various risks associated with derivative instruments ensuring a level of certainty in long term financial and capital project planning. It should be noted that POBs are taxable securities whereas the majority of the County's Lease Revenue Bonds are tax-exempt securities. The exceptions are the 2010 Series A-2 and A-3 bonds, which were issued as Build America Bonds (BABs) and Recovery Zone Economic Development Bonds (RZEDBs), and are taxable, but receive a federal subsidy to offer a portion of the taxable interest on the bonds. Thus, the True Interest Costs (TIC) for the taxable POBs and LRBs are generally higher than those for tax-exempt LRBs. A detailed, audited list of outstanding lease revenue and pension obligation bonds as of June 30, 2020 is shown below.

County of Contra Costa (County Only) Outstanding Lease Revenue and Pension Obligation Bonds and True Interest Cost (as of June 30, 2020) (in thousands)					
Bond Issues	Date of Issue	Final Maturity Date	Principal Amount Issued	Outstanding Principal	True Interest Cost (%)
Lease Revenue Bond and Obligation Issues (LRBs)					
2010 Series A-2 (Capital Project) - Taxable BABs					
2010 Series A-2 (Capital Project) - Taxable BABs	11/16/10	06/01/30	13,130	13,130	4.15%
2010 Series A-3 (Capital Project) - Taxable RZBs	11/16/10	06/01/40	20,700	20,700	4.15%
2012 Series A (Refunding)	11/16/10	06/01/25	17,425	7,425	3.64%
2012 Lease Revenue Obligations	11/11/12	06/01/27	13,102	7,158	2.68%
2015 Series A (Refunding and Capital Projects)	08/26/15	06/01/35	19,055	14,740	3.10%
2015 Series B (Refunding and Capital Projects)	08/26/15	06/01/35	52,000	30,475	2.40%
2017 Series A (Refunding and Capital Projects)	03/03/17	06/01/27	55,910	55,915	2.23%
2017 Series B (Capital Projects)	05/26/17	06/01/32	100,255	82,695	2.39%
Total LRBs and LROs			\$55,577	\$237,424	
Pension Obligation Bonds (POBs)					
Series 2003 A (Taxable)	05/01/03	06/01/22	322,710	122,585	5.36%
Total POBs			\$322,710	\$122,585	
Grand Total			\$555,287	\$360,009	

- The yield shown is the blended TIC for all three indicated series, net of the receipt of federal subsidies of interest cost.

Glossary of Acronyms & Terms

AAS – Adult and Aging Services. Within the Employment and Human Services Department assists older adults and people with disabilities to maximize self-sufficiency, safety and independence.

AB – Assembly Bill

ACA – Affordable Care Act. The short name for the Patient Protection and Affordable Care Act, a federal overhaul of the U.S. healthcare system.

ACCJIN – All County Criminal Justice Information Network

Accrual – an accounting adjustment that recognizes revenues and expenses in the period earned or spent, regardless of the timing of related cash flows.

ACER – Arraignment Court Early Representation

ACFR—Annual Comprehensive Financial Report (ACFR) is a set of government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

ACR – Ambulatory Care Redesign

Actuarial Accrued Liability (AAL) – as assessed by an actuary, relating to benefits, represents the present value of fully projected benefits attributable to service credit that has been earned (or accrued) as of the valuation date. The portion attributed to future employee service is excluded. For retirees, this is equal to the present value of benefits. For active employees, this is equal to the present value of benefits prorated by service to date over service at the expected retirement age.

Ad Valorem Tax (AV) – An ad valorem tax is a tax based on the assessed value of real estate or personal property. Ad valorem taxes can be property tax or even duty on imported items. Property ad valorem taxes are the major source of revenue for state and municipal governments.

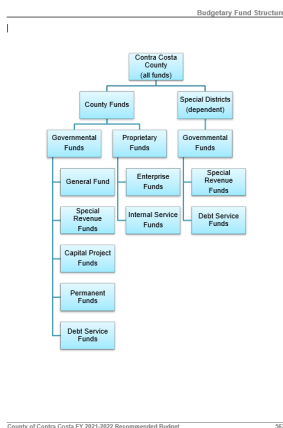
Adjusted Budget – the spending authority for a fiscal year, adjusted pursuant to State statute and/or County policy, to reflect actual expenditures and/or revenue realized to ensure the budget remains in balance.

ADL – Activities for Daily Living

AED – Automated External Defibrillator

AFDC – Aid to Families with Dependent Children

AIM – Access for Infants and Mothers

[illegible][illegible]

County Fund Definitions

Fund: a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Governmental Funds are generally used to account for tax supported activities; it accounts for the majority of funds; except for those categorized as proprietary or fiduciary funds.

Types of Governmental funds include:

General Fund is used to account for the general operations of government and any activity not accounted for in another fund.

Special Revenue Funds are used to account for resources legally designated for specific purposes and separately reported.

Debt Service Funds are used to account for resources dedicated to pay principal and interest on general obligation debt.

Capital Project Funds are used to account for resources dedicated to acquiring or constructing major capital facilities.

Permanent Funds are used to account for resources legally restricted so only earnings (and not principal) may be used to support governmental programs.

Proprietary Funds are used by governmental activities that operate in a manner similar to that of private sector businesses in that they charge fees for services. Proprietary Funds rely on the full accrual basis of accounting where revenues are recognized when earned and expenditures are recorded when incurred.

Types of Proprietary funds include: Enterprise and Internal Service Funds

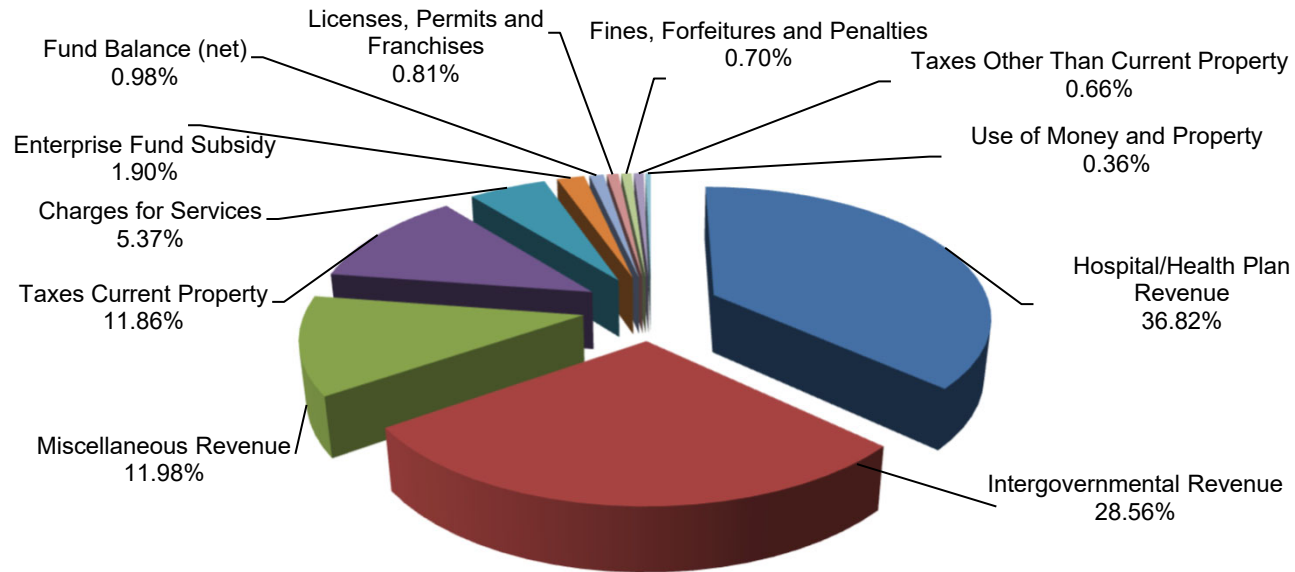
Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises (e.g. water, gas and electric utilities; airports; parking garages; or transit systems). The governmental body intends that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds are proprietary funds used to account for the financing of goods or services provided by one department to other departments of the County or other governmental units, on a cost reimbursement basis.

Recommended Budget FY 2021/22

- Began with position allocations as of 1/1/21
- Projected salaries & benefits based upon FY 2021/22 data
- Thoroughly reviewed all revenues – for the most part increased revenues
- Updated allocations for occupancy, telephone, data processing, etc.
- Increased or decreased positions based upon funding available
- Finalized Recommended Schedules
- Long-term impact of COVID-19 beginning to emerge

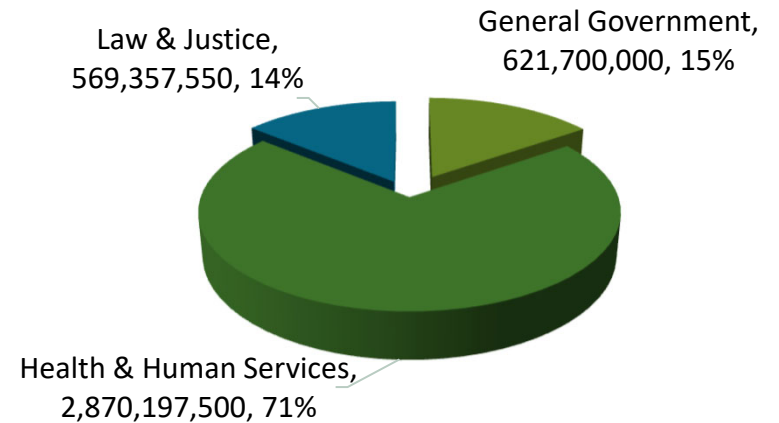
FY 2021-22 Recommended Sources



Source of Funds	Recommended FY 2021-22	Percent of Total
Hospital/Health Plan Revenue	\$1,495,307,000	36.82%
Intergovernmental Revenue	1,160,012,500	28.56%
Miscellaneous Revenue	486,628,500	11.98%
Taxes Current Property	481,748,000	11.86%
Charges for Services	218,049,525	5.37%
Enterprise Fund Subsidy	77,231,000	1.90%
Fund Balance (net)	39,684,000	0.98%
Licenses, Permits and Franchises	32,697,000	0.81%
Fines, Forfeitures and Penalties	28,570,145	0.70%
Taxes Other Than Current Property	26,920,000	0.66%
Use of Money and Property	14,407,380	0.36%
TOTAL RECOMMENDED SOURCES	\$4,061,255,050	100.00%

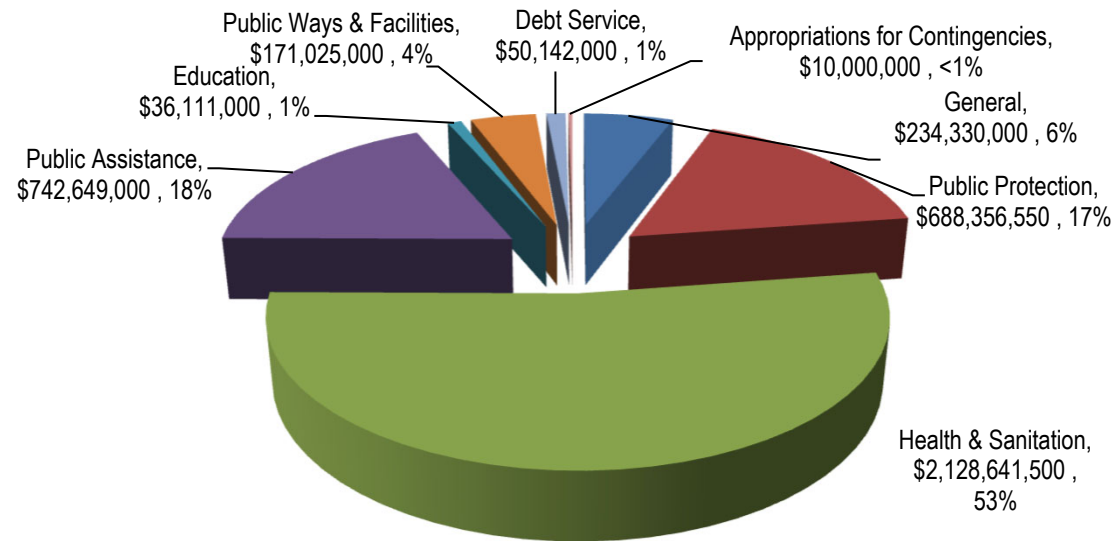
Appropriations by Function FY 2021-22

	County Funds (Excluding Special Districts)	General Government	Health & Human Services	Law & Justice
Expense				
Salaries And Benefits	1,612,311,500	239,453,500	984,420,000	388,438,000
Services And Supplies	1,662,530,224	298,318,500	1,303,807,500	60,404,224
Other Charges	547,985,050	122,104,000	398,247,000	27,634,050
Fixed Assets	48,256,000	30,628,000	14,537,000	3,091,000
Provisions For Contingencies	10,000,000	10,000,000	0	
Net Expenditure Transfers	180,172,276	(78,804,000)	169,186,000	89,790,276
Expense Total	4,061,255,050	621,700,000	2,870,197,500	569,357,550
Revenue				
Other Local Revenue	1,169,942,230	361,743,832	656,656,553	151,541,845
Federal Assistance	418,879,724	59,983,871	356,025,296	2,870,557
State Assistance	1,903,749,096	45,642,297	1,669,190,651	188,916,148
General Purpose Revenue	529,000,000	116,550,000	188,325,000	224,125,000
Revenue Total	4,021,571,050	583,920,000	2,870,197,500	567,453,550
Net Fund Cost (NFC):	39,684,000	37,780,000	0	1,904,000
Allocated Positions (FTE)	9,577.0	1,576.1	6,117.3	1,883.6

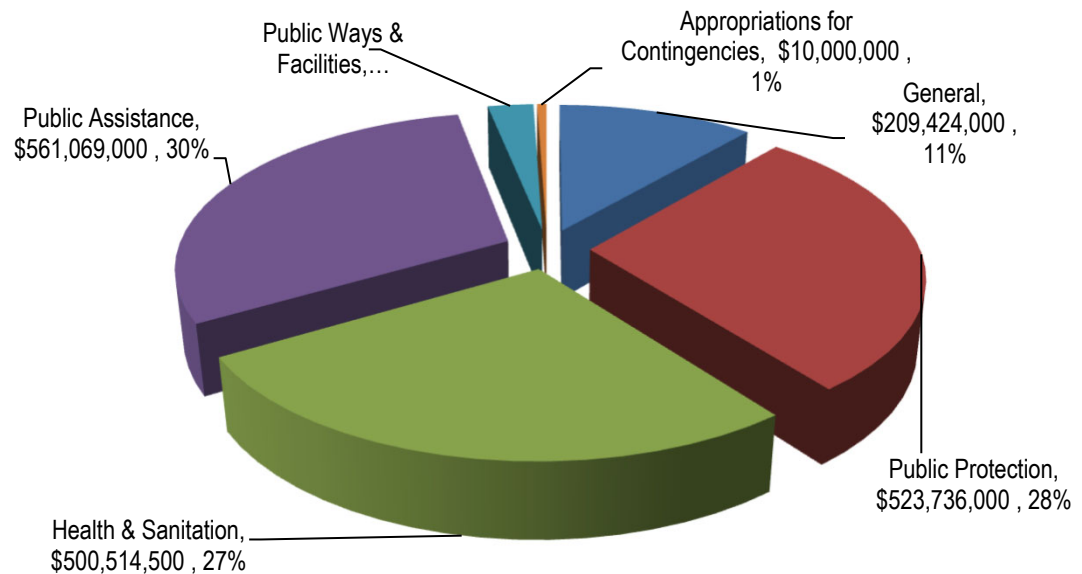


Appropriations by State Code

All Funds:
\$4.06 Billion



General Fund:
\$1.85 Billion

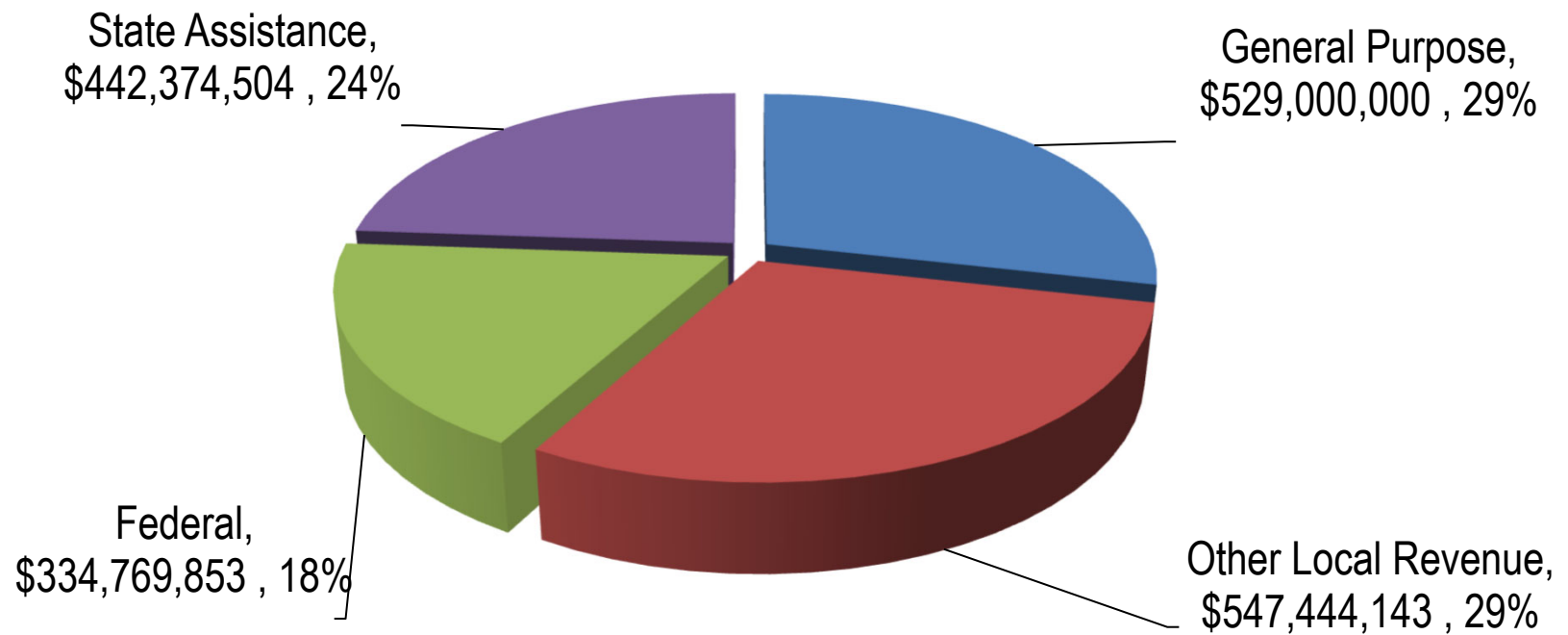


General Purpose Revenue Projected \$529 Million

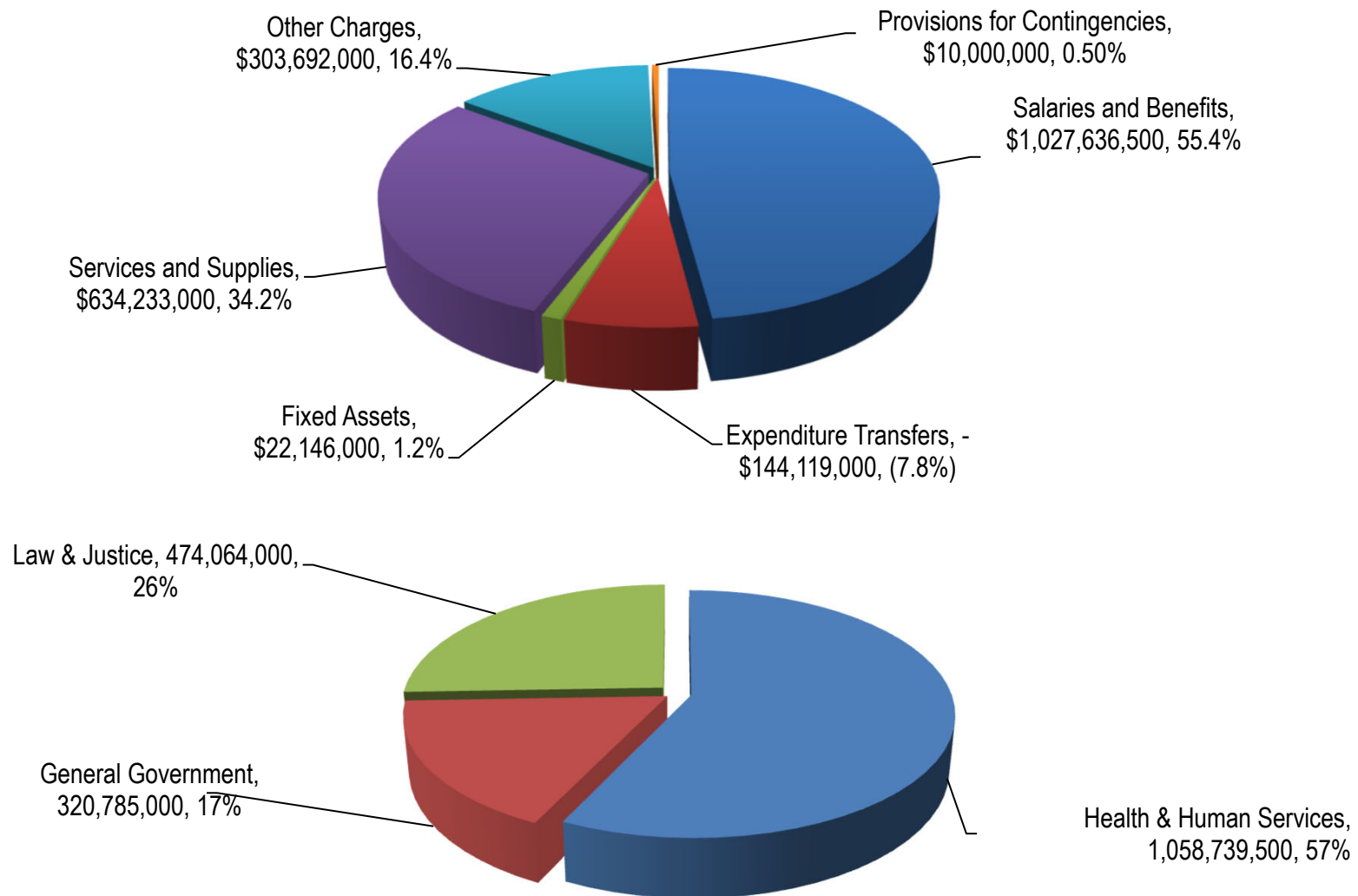
Funding Sources:

Property Taxes	84.7%	\$447,800,000
Other Taxes	5.0%	26,330,000
Fines Penalties	3.9%	20,600,000
Intergovernmental	1.8%	9,700,000
License Franchise	1.8%	9,670,000
Charges for Service	1.7%	8,700,000
Use of Money	0.7%	3,900,000
Miscellaneous Rev	0.4%	2,300,000

General Fund Revenue - \$1.853 Billion



General Fund Appropriations \$1.853 Billion





Net County Cost

- Net County cost is an Agency's share of general purpose revenue
- Non-General Fund Departments have a net Fund cost.
- The total net County cost of all general fund agencies is the total general purpose revenue (if the budget is balanced) – if there is a difference – that remainder is either fund balance or reserve use

	2021-22 Baseline	Share of Total	2021-22 Recommended	Share of Total
Health Services	162,456,000	30.2%	162,456,000	30.7%
Sheriff-Coroner	107,303,000	19.9%	104,668,000	19.8%
Probation	45,681,000	8.5%	45,000,000	8.5%
Public Works	30,552,000	5.7%	30,552,000	5.8%
Public Defender	30,548,000	5.7%	30,548,000	5.8%
Employment and Human Services	32,694,194	5.4%	26,073,000	4.9%
District Attorney	22,368,000	4.2%	21,730,000	4.1%
Assessor	17,797,417	3.3%	16,666,000	3.2%
Capital Improvements	14,850,000	2.8%	14,850,000	2.8%
Superior Court Related Functions	11,506,000	2.1%	11,506,000	2.2%
Contingency Reserve	10,000,000	1.9%	10,000,000	1.9%
Central Support Services:	7,760,000	1.4%	7,760,000	1.5%
Board Of Supervisors	7,316,000	1.4%	7,316,000	1.4%
County Administrator	6,750,000	1.3%	6,750,000	1.3%
Clerk-Recorder Elections	5,600,000	1.0%	5,600,000	1.1%
Conflict Defense Services	5,561,000	1.0%	5,561,000	1.1%
Animal Services	4,112,000	0.8%	4,112,000	0.8%
Auditor-Controller	4,192,940	0.8%	3,309,000	0.6%
Employee/Retiree Benefits	2,796,000	0.5%	2,796,000	0.5%
Treasurer-Tax Collector	2,822,969	0.5%	2,633,000	0.5%
Human Resources	2,613,000	0.5%	2,613,000	0.5%
Agriculture-Weights/Measures	2,393,000	0.4%	2,393,000	0.5%
Veterans Service	1,475,000	0.3%	1,475,000	0.3%
County Counsel	1,305,000	0.2%	1,305,000	0.2%
Justice System Development/Planning	1,000,000	0.2%	1,000,000	0.2%
Conservation & Development	682,000	0.1%	682,000	0.1%
Crockett-Rodeo Revenues	560,000	0.1%	560,000	0.1%
Department Of Information Technology	86,000	<0.1%	86,000	<0.1%
Debt Service	(1,000,000)	(0.2%)	(1,000,000)	(0.5%)
	537,880,520	100.0%	529,000,000	100.0%

85.5

14.5%

Where is the net County cost? 9 Departments receive 85.5% of the General Purpose Revenue, and 2 receive over half

All Fund - Position Summary

	<u>2018-19 Actuals</u>	<u>2019-20 Actuals</u>	<u>2020-21 Budget</u>	<u>2021-22 Baseline</u>	<u>2021-22 Recommended</u>	<u>Net Change</u>
County Departments						
Agriculture-Weights/Measures	44.6	45.6	44.3	44.3	44.3	0.0
Animal Services	77.0	77.0	71.0	71.0	71.0	0.0
Assessor	122.0	112.0	112.0	112.0	112.0	0.0
Auditor-Controller	60.0	60.0	60.0	60.0	60.0	0.0
Board Of Supervisors	32.3	31.8	31.8	31.8	31.8	0.0
Central Support Services	44.0	43.0	43.0	43.0	43.0	0.0
Child Support Services	144.0	152.0	143.0	134.0	134.0	0.0
Clerk-Recorder Elections	82.5	81.5	81.5	81.5	81.5	0.0
Conservation & Development	177.0	189.0	188.0	191.0	191.0	0.0
County Administrator	34.0	36.3	33.3	34.6	34.6	0.0
County Counsel	52.0	52.0	52.0	52.0	52.0	0.0
Dept of Information Technology	84.0	85.0	88.0	88.0	90.0	2.0
District Attorney	221.5	223.6	225.6	225.6	226.6	1.0
Employ't and Human Services	1,902.5	1,852.0	1,872.0	1,900.0	1,900.0	0.0
Health Services	3,917.1	3,879.7	3,987.5	4,041.4	4,075.8	34.4
Human Resources	52.0	51.0	50.0	50.0	50.0	0.0
Justice System Dev/Planning	5.0	5.0	5.0	5.0	5.0	0.0
Library	200.7	204.3	194.5	192.5	192.5	0.0
Probation	367.5	330.5	334.5	338.5	338.5	0.0
Public Defender	137.1	145.0	145.0	145.0	145.0	0.0
Public Works	542.8	549.0	550.0	550.0	559.0	9.0
Sheriff-Coroner	1,058.5	1,062.5	1,087.5	1,087.5	1,097.5	10.0
Treasurer-Tax Collector	29.5	30.5	30.5	30.5	30.5	0.0
Veterans Service	9.5	10.0	11.0	11.5	11.5	0.0
Total County FTE	9,397.0	9,308.2	9,440.9	9,520.6	9,577.0	56.4
Special Districts						
CCC Fire District-Consolidated	397.6	413.6	418.6	418.6	422.6	4.0
CCCYPD Ems Transport Fund	11.0	12.0	13.0	13.0	13.0	0.0
Special Districts (Not Fire)	17.0	17.0	17.0	17.0	17.0	0.0
All Funds FTE	9,822.6	9,750.8	9,889.5	9,969.2	10,029.6	60.4


General Fund - Position Summary

	2018-19 Actuals	2019-20 Actuals	2020-21 Budget	2021-22 Baseline	2021-22 Recommended	Net Change
General Fund Departments						
Agriculture-Weights/Measures	44.6	45.6	44.3	44.3	44.3	0.0
Animal Services	77.0	77.0	71.0	71.0	71.0	0.0
Assessor	122.0	112.0	112.0	112.0	112.0	0.0
Auditor-Controller	60.0	60.0	60.0	60.0	60.0	0.0
Board Of Supervisors	32.3	31.8	31.8	31.8	31.8	0.0
Central Support Services	44.0	43.0	43.0	43.0	43.0	0.0
Clerk-Recorder Elections	71.5	70.5	70.5	70.5	70.5	0.0
Conservation & Development	3.0	5.0	4.0	4.0	4.0	0.0
County Administrator	34.0	36.3	33.3	34.6	34.6	0.0
County Counsel	52.0	52.0	52.0	52.0	52.0	0.0
Dept Of Information Tech	84.0	85.0	88.0	88.0	90.0	2.0
District Attorney	221.5	223.6	225.6	225.6	226.6	1.0
Employ' and Human Svc	1,792.5	1,751.0	1,769.0	1,803.0	1,803.0	0.0
Health Services	1,385.7	1,413.7	1,455.3	1,468.9	1,503.3	34.4
Human Resources	52.0	51.0	50.0	50.0	50.0	0.0
Justice System Dev/Planning	5.0	5.0	5.0	5.0	5.0	0.0
Probation	367.5	330.5	334.5	338.5	338.5	0.0
Public Defender	137.1	145.0	145.0	145.0	145.0	0.0
Public Works	504.8	510.0	511.0	511.0	517.0	6.0
Sheriff-Coroner	1,035.5	1,039.5	1,064.5	1,064.5	1,074.5	10.0
Treasurer-Tax Collector	29.5	30.5	30.5	30.5	30.5	0.0
Veterans Service	9.5	10.0	11.0	11.5	11.5	0.0
Total General Fund FTEs	6,165.0	6,128.0	6,211.3	6,264.7	6,318.1	53.4

Homeless/Mental Health/Housing from all Sources - \$439.3 Million

\$2.87 Billion on Health and Human Services, including **\$411.8 million** on services directly related to homeless; mental health, and housing. And, an **additional \$27.5 million** in homeless housing and wraparound services directly related to COVID-19 assuming current level of programming continues in FY 2021/22.

	FY 2021/22 Recommended Budget			COVID-19 Non-Congregate Shelter		
	Appropriations	Federal/State	General Fund	Annualized Expenditures	Unidentified Funding	FEMA Funding*
Homeless	\$76,937,245	\$68,977,305	\$7,959,940	\$8,640,291	\$6,480,218	\$2,160,073
Mental Health	\$270,031,451	\$240,203,234	\$29,828,217	\$0	\$0	\$0
Housing	\$47,125,120	\$46,284,653	\$840,467	\$0	\$0	\$0
Homeless/Housing	<u>\$17,736,719</u>	<u>\$15,452,719</u>	<u>\$2,284,000</u>	<u>\$18,845,721</u>	<u>\$14,134,291</u>	<u>\$4,711,430</u>
Total	\$411,830,535	\$370,917,911	\$40,912,624	\$27,486,012	\$20,614,509	\$6,871,503



This is
what is
happening
now

- Anticipating State Budget Impacts by Program
- Carefully reviewing potential impacts on all revenues
- Working closely with departments to retain balanced budgets
- Anticipating American Recovery Act Guidance
- Projecting COVID costs/ impacts going forward

Exposure to Recommended Budget

- State Budget – May Revise – Unknown
- Cumulative effect of wage increases coupled with significant increases to benefits may exceed projected revenues and stress future year budgets
- California Nurses Association contract expires September 30, 2021, previous contract has an on-going annual cost of \$36 million
- Additional funding requests from Departments and the public in the next few years are likely to be more than can be provided from current general purpose revenues. Those approved by the Board of Supervisors will likely be funded with Measure X funds
- COVID costs
- Without alternative funding sources or service delivery models, maintaining services in the County Hospital and clinics may force us to identify service level reductions in other County departments to maintain a structurally balanced budget

What is and Isn't
Included in the
Recommendation
Budget:

Included:

- \$10.0 million contingency
- \$7.5 million in additional staff costs for mental health services in the jails (40.6 FTE)
- \$1.2 million for Administration Building Security
- \$600,000 for the Office of Racial Equity and Social Justice

Not Included:

- \$15.3 million for the New Finance System (anticipate funding with one-time reserves)
- \$2.0 million in healthcare reopener costs (anticipate individual departments absorbing)
- \$1.6 million for Detention Security Cameras (anticipate funding with current year dollars)
- \$300,000 for Redistricting costs are not included in the recommended appropriations
- COVID Costs
- Unknown costs associated with labor negotiations

Measure X Sales Tax Revenue Projection

- We are basing our estimates on Measure J CCTA (below) because they are very similar taxes

Industry Group	FY 2019-20	FY 2020-21		FY 2021-22		FY 2022-23	
	Actuals	Projection	%	Projection	%	Projection	%
Autos & Transportation	17,201,808	18,390,419	6.9%	18,434,419	0.2%	18,987,419	3.0%
Building & Construction	9,823,139	10,431,282	6.2%	10,441,182	0.1%	10,963,282	5.0%
Business & Industry	14,939,123	14,676,220	-1.8%	14,824,720	1.0%	15,417,720	4.0%
Food & Drugs	5,824,215	6,890,869	18.3%	6,718,369	-2.5%	6,852,769	2.0%
Fuel & Service Stations	8,049,674	7,014,660	-12.9%	8,311,460	18.5%	8,560,760	3.0%
General Consumer Goods	28,526,418	30,812,321	8.0%	29,696,921	-3.6%	30,290,821	2.0%
Restaurants & Hotels	9,241,837	8,591,336	-7.0%	9,529,436	10.9%	10,101,236	6.0%
Transfers & Unidentified	828,808	1,023,558	23.5%	1,023,558	0.0%	1,023,558	0.0%
Total	94,435,021	97,830,665	3.6%	98,980,065	1.2%	102,197,565	3.3%
Administration Cost	(962,910)	(918,122)		(1,138,271)		(1,175,272)	
Total	93,472,111	96,912,543	3.7%	97,841,794	1.0%	101,022,293	3.3%
With Accrual	93,472,111	96,912,543	3.7%	97,841,794	1.0%	101,022,293	3.3%

Questions?





Contra Costa County Board of Supervisors

Subcommittee Report

MEASURE X COMMUNITY ADVISORY BOARD

Meeting Date: 04/28/2021

Subject: Overview of County Needs and Trends

Submitted For: MEASURE X Com Advisory Board,

Department: County Administrator

Referral No.: 2/2/21 D.4

Referral Name: Measure X Community Advisory Board

Presenter: Jamila Henderson,
PolicyLink

Contact: Lisa Driscoll, County Finance
Director (925) 655-2047

Referral History:

Item was introduced at the April 21, 2021, MXCAB meeting (item #7).

Referral Update:

Attached report.

Recommendation(s)/Next Step(s):

Receive attached report from PolicyLink.

Attachments

Bay Area Equity Atlas - Advancing Equitable Recovery in Contra Costa County

Bay Area Equity Atlas

Advancing Equitable Recovery in Contra Costa County

April 28, 2021

to the Measure X Community Advisory Board

by Jamila Henderson, Senior Associate, PolicyLink

OVERVIEW

An equitable recovery requires bold, targeted solutions

- The Covid recession is extremely unequal: Contra Costa's low-wage workers and communities of color have been the hardest hit and face major obstacles to recovery.
- For an equitable recovery, we must:
 - Protect and stabilize vulnerable households and workers;
 - Connect low-wage workers with economic opportunities;
 - "Build back better" through equitable investments in a stronger, fairer, more sustainable economy.

HEALTH IMPACT

The county's communities of color have suffered disproportionately from Covid-19

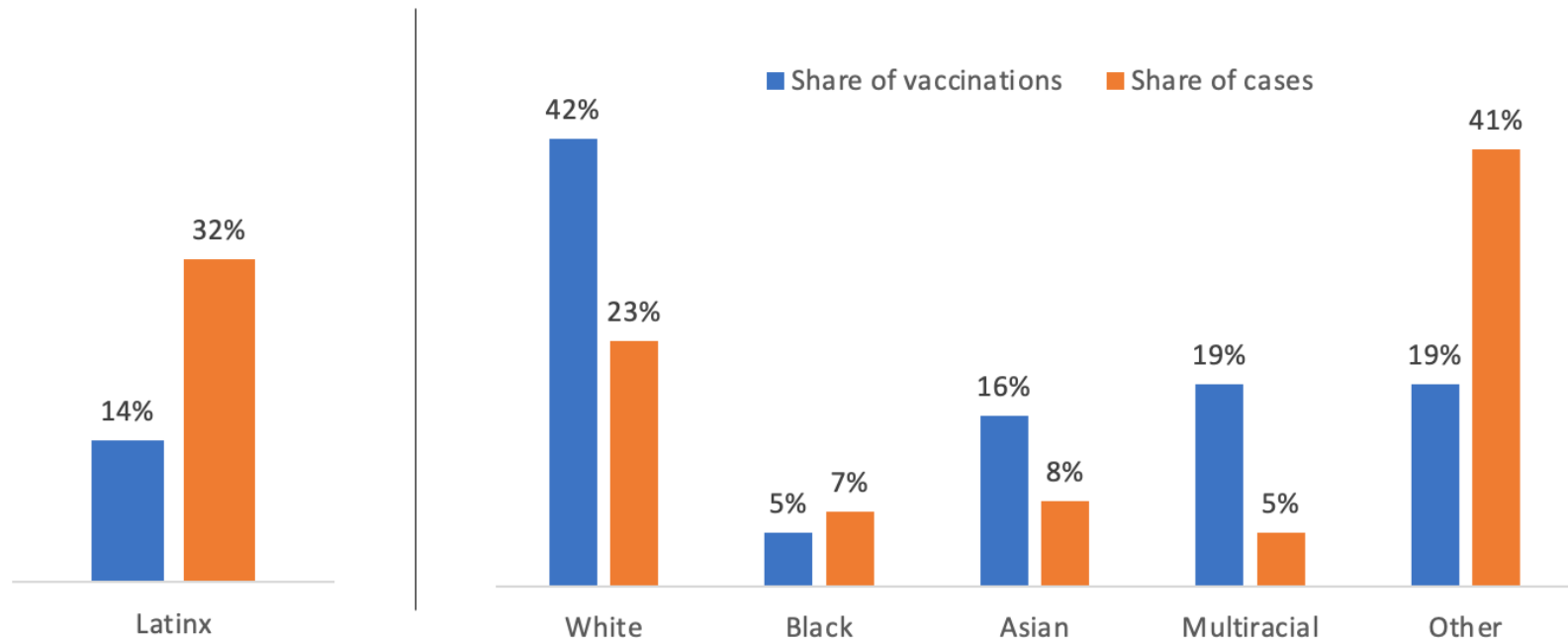
Covid-19 cases and deaths relative to the White population: Contra Costa County, December 2020

	African-American	Latino	Asian
Cases	2.5x	6.0x	1.4x
Deaths	1.3x	1.7x	0.9x

Source: Contra Costa County COVID-19 Coordinating Body: December 19, 2020 Equity Presentation Summary

HEALTH IMPACT

Vaccine distribution raises racial equity concerns



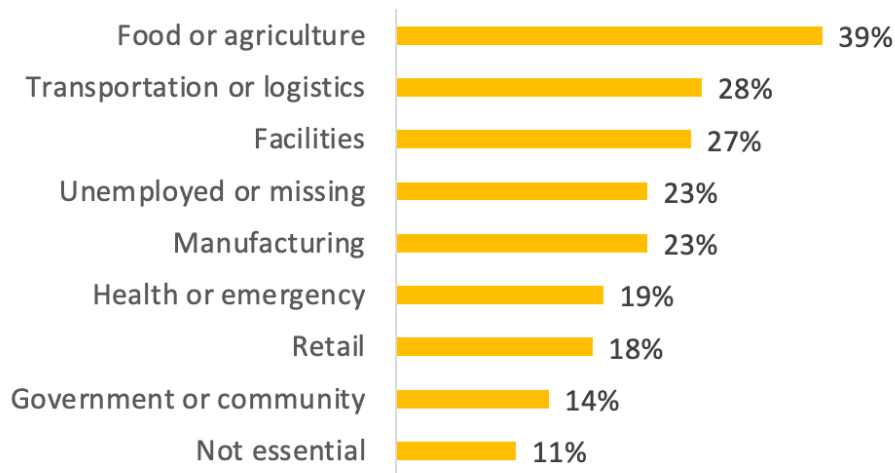
Source: Bay Area Equity Atlas analysis of data from the Contra Costa County Public Health Department.

HEALTH IMPACT

People of color & immigrants are disproportionately essential workers and more exposed to Covid risk

- Essential workers have experienced more deaths from Covid-19
- In Contra Costa county, workers of color, Latinxs, and immigrants are concentrated in essential jobs
- The county's Latinx and immigrant workers disproportionately work in food, agriculture, and facilities

Excess mortality among working-age adults: California, Mar - Oct 2020



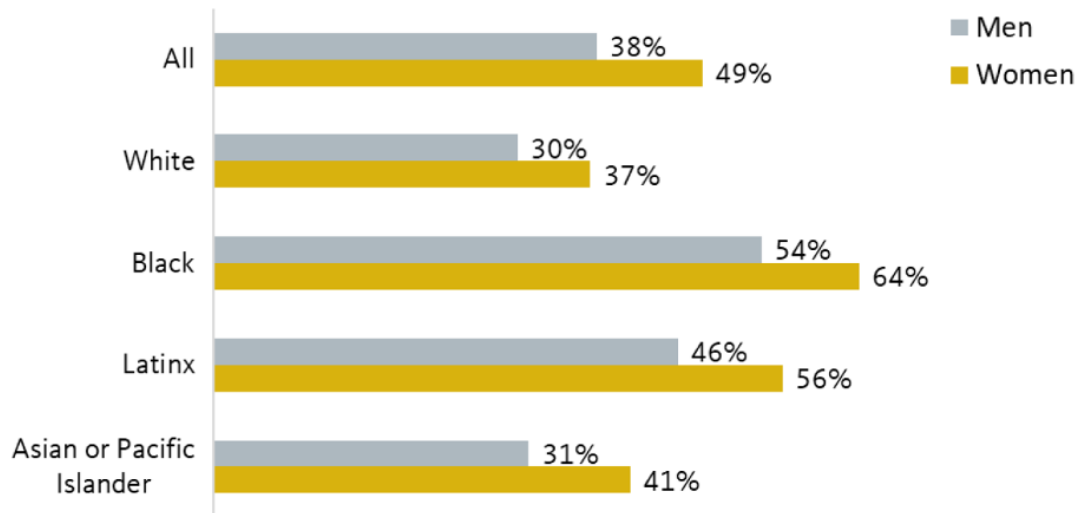
Sources: Yea-Hung Chen et al., Excess mortality associated with the COVID-19 pandemic among Californians 18-65 years of age by occupational sector and occupation: March through October 2020, and Bay Area Equity Atlas Profile of Frontline Workers in the Bay Area.

BASELINE OF INSECURITY

Renters of color were already facing a housing crisis

- The majority of the county's Black, Latinx, and immigrant residents rent
- Most Black and Latinx renters, especially women, were already economically insecure and rent-burdened before the pandemic

Share of renter households that have low incomes and are rent-burdened: Contra Costa County, 2018



Source: Bay Area Equity Atlas of 2018 5-Year data from the American Community Survey. Low-income is below 350 percent of the Federal Poverty Line (about \$87,000 for a family of four or \$44,000 for one person). Rent-burdened is paying more than 30% of income on rent and utilities.

ECONOMIC IMPACT

Low-wage, Black, Latinx, women workers hardest hit by job and income losses

- 13,800 workers left the county's labor force in 2020
- 248,352 workers filed for unemployment March - December
- Low-wage workers have disproportionately lost their jobs
- Latinx & Black workers face higher unemployment

Percent change in employment by worker wage Level: Contra Costa County, Jan - Nov. 2020



Sources: Bay Area Equity Atlas analysis of employment data from the CA Employment Development Department and data on employment change by worker wages from Opportunity Insights' Economic Tracker

HOUSING IMPACT

Job and income loss during the pandemic is driving eviction risk and rent debt

11,200

Contra Costa county
households behind on rent
in late March

\$58.8m

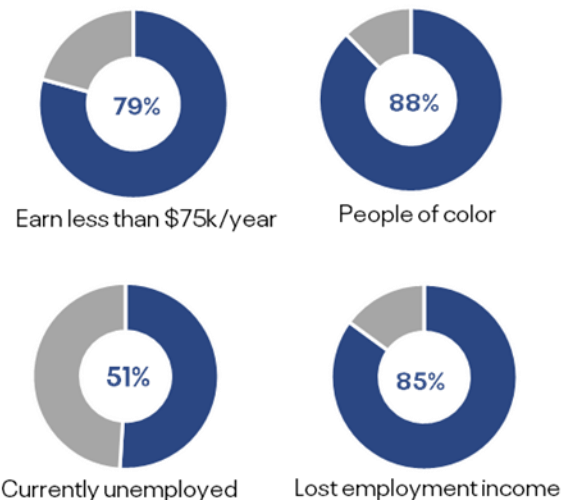
Estimated rent debt in the
county, approximately
\$5,233 per behind
household

Sources: Bay Area Equity Atlas analysis of Census Household Pulse Survey (Table: Last month's payment status for renters) and American Community Survey data on rent by household income

Low-wage workers and families of color face mounting debt

- The vast majority of renters behind on rent are low-income, Covid-impacted, and renters of color
- Most low-income renters are current on rent, but many are relying on credit cards and borrowing from family and friends to meet household needs

Characteristics of renters with rent debt: 5-County Bay Area, Feb 2021 – Mar 2021



Source: Census Household Pulse Survey data last month's rent payment for the San Francisco-Oakland-Berkeley, CA Metro Area. The data reflects average responses across three surveys to improve accuracy.

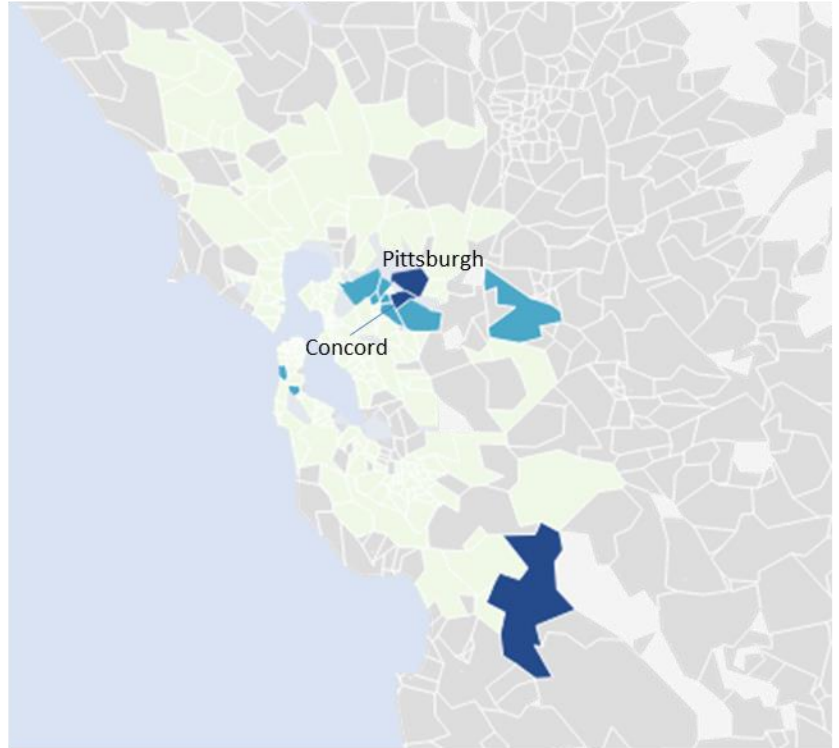
ECONOMIC IMPACT

Rent debt is not the only debt

- Contra Costa has the most water debt among Bay Area counties
- 30,600 Contra Costa county households have water debt of \$5.8 million+
- 600+ households with over \$1,000 in water debt

Households with water debt, by zip code

<1,600 1,600 - 3,200 3,200 - 10,158

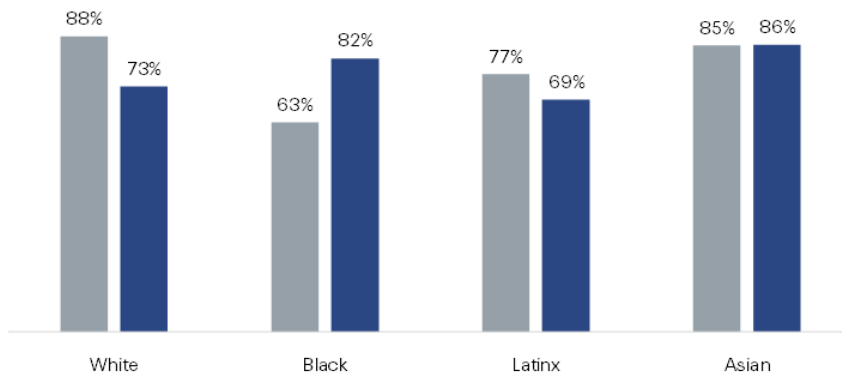


EDUCATION IMPACT

Consistent access to online education is uneven due to the persistent digital divide

- Only 7 in 10 Latinx students always have Internet access

Share of households with school children that always have Internet available at home by race/ethnicity: 5-County Bay Area, Nov 2020 - Jan 2021 and Feb 2021 - Mar 2021



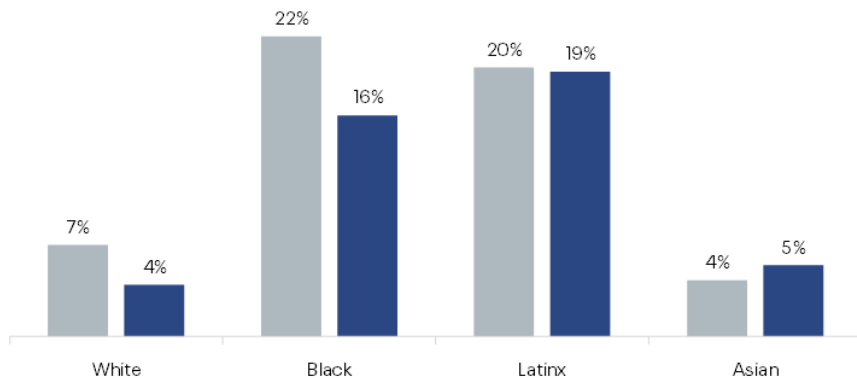
Source: Census Household Pulse Survey data (Table 3) on internet availability ("always available") in households with children in public or private school for the San Francisco-Oakland-Berkeley, CA Metro Area. The data reflects average responses across three surveys to improve accuracy. The mixed/other racial and ethnic category has been excluded due to small sample size.

HEALTHIMPACT

Black, Latinx, and mixed race residents are disproportionately experiencing food insecurity

- Black and Latinx adults are most likely to be food insecure
- Households with children experience greater food insecurity

Share of adults who sometimes or often did not have enough to eat in the past week: 5-County Bay Area, Nov 2020 - Jan 2021 and Feb 2021 - Mar 2021



Source: Census Household Pulse Survey data food sufficiency for households in the last 7 days for the San Francisco-Oakland-Berkeley, CA Metro Area. The data reflects average responses across three surveys to improve accuracy. The mixed/other racial and ethnic category has been excluded due to small sample size.

Bay Area Equity Atlas

Thank you!

Explore more data about our region on the Bay Area Equity Atlas at:
<http://bayareaequityatlas.org>

Questions? Contact us at: jamila@policylink.org