

Measure A: Annual Report

MEASURE A OVERSIGHT COMMITTEE
FY 2013-14



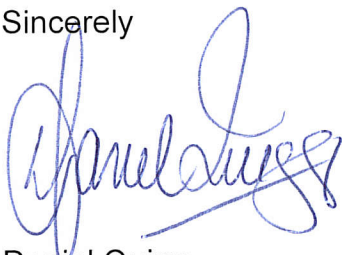
COUNTY OF SAN MATEO
COUNTY MANAGER'S OFFICE

February 24, 2015

Honorable Board of Supervisors,

On behalf of the Measure A Oversight Committee, I present the annual report of the Measure A Oversight Committee for the Fiscal Year 2013-14 funding cycle. The annual report describes the activities of the Committee during this past year and constitutes the Committee's report on the Measure A Sales and Use Tax revenues for the period June 26, 2013 through June 30, 2014. In addition, the annual report contains the Committee's recommendations regarding the performance measures used to evaluate the initiatives and programs funded by Measure A revenues.

Sincerely

A handwritten signature in blue ink, appearing to read "Daniel Quigg", with a stylized flourish at the end.

Daniel Quigg
Chair, Measure A Oversight Committee

I. Measure A Oversight Committee: Overview of Activities

San Mateo County voters in November 2012 passed a half-cent sales and use tax for 10 years officially titled Measure A. This measure passed 65.4 percent (169,661 votes) to 34.6 percent (89,788 votes). The tax took effect on April 1, 2013. Measure A requires the appointment of “a committee to perform an annual audit of the general fund revenues generated by [the] Retail Transactions (Sales) and Use Tax.” The Measure A Oversight Committee is bound by a set of Bylaws and Rules of Procedure (“Bylaws”), which set forth the operating procedures and duties of the Measure A Oversight Committee.

One of the requirements laid out in the Bylaws is for the Committee to present an annual report to the Board of Supervisors with the Committee’s review of the annual audit of receipts, results of the Agreed-Upon Procedures (AUP), and performance measure recommendations for existing Measure A initiatives.

The Measure A Oversight Committee is comprised of ten Board-appointed community members, two from each supervisorial district. The first meeting of the Committee was on February 4, 2014, at which time the Committee discussed and adopted its Bylaws and Rules of Procedure. The Committee held additional meetings over the course of the year during which County staff presented information regarding the programs and initiatives funded by Measure A revenues and the methods used to track and measure the performance of those programs and initiatives. At its November 20, 2014 meeting, the Committee was presented with the Controller’s report on Measure A funds and a detailed status report of each funded initiative through the end of the fiscal year ending June 30, 2014.

II. Audit

Section 5.150.140 of the Measure A ballot states that “within 60 days of the Operative Date, the Board of Supervisors will designate, by resolution, a committee to perform an annual audit of the general fund revenues generated by this Retail Transactions (Sales) and Use Tax”.

The Committee has ensured that an internal audit of the Measure A revenues received by the County has been completed. In addition, the Controller’s Office also performed agreed-upon procedures on the Measure A expenditures.

The Controller’s audit and agreed-upon procedures are included in the annual report. Please see Attachment A.

III. Recommendations – Performance Measures

Article I, section 1-3 of the Measure A Oversight Committee Bylaws states that the Committee shall “develop recommendations for the County Manager’s consideration regarding appropriate metrics by which the County can assess the impact of Measure A funds on programs and services funded in whole or in part by Measure A proceeds”.

In accordance with the Bylaws, the Oversight Committee formed a work group to provide recommendations on the performance of existing Measure A programs and initiatives. The County Manager’s Office provided the working group with a comprehensive list of performance measures to review, as well as some preliminary suggestions for new measures.

Please see Attachment B for the Oversight Committee’s performance measure recommendations.

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County of San Mateo
Office of the Controller

Bob Adler
Controller

Juan Raigoza
Assistant Controller

Shirley Tourel
Deputy Controller

DATE: November 17, 2014
TO: Measure A Oversight Committee
FROM: Bob Adler, Controller 
SUBJECT: Report on Measure A Sales and Use Tax Revenues

Attached is our Report on Measure A Sales and Use Tax Revenues for the County of San Mateo for the period June 26, 2013 (initial receipt) through June 30, 2014.

If we can be of further assistance, please contact Shirley Tourel, Deputy Controller, at (650) 599-1149 or stourel@smcgov.org.

cc: John Maltbie, County Manager/ Clerk of the Board of Supervisors
Charlene Kresevich, Superior Court (Civil Grand Jury)

County of San Mateo
Controllers Office

Report on Measure A
Sales and Use Tax Revenues

For The Period June 26, 2013 (Initial Receipt) Through
June 30, 2014



November 17, 2014

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INTRODUCTION

On November 6, 2012, the voters of San Mateo County (County) passed by majority vote Measure A, *The County of San Mateo Sales and Use Tax Ordinance*. Measure A levies a half-cent tax, for a period of 10 years, on the gross receipts of any retailer selling tangible personal property in the incorporated and unincorporated territory of the County. The proceeds are to be used to support general fund services and facilities which include, among others, child abuse protection programs, 911 dispatch services, healthcare services, County parks, fire protection and other safety services, and educational programs and services.

The County's Board of Supervisors (Board) codified the provisions of Measure A in Ordinance Number 04630 by amending Title 5 of the San Mateo Ordinance Code with an operative date of April 1, 2013. In open meetings the Board identified programs and services that can benefit from Measure A funds. The Board also designated a committee as required by the ordinance to perform an annual audit of the Measure A sales and use tax revenues generated. The Measure A Oversight Committee (Committee) is a 10-person committee with two representatives from each of the five districts that make up the County. In addition to the required performance of an annual audit of Measure A sales and use tax revenues generated, the Committee by-laws ensure the performance of additional agreed-upon procedures related to Measure A.

This report is divided into two sections as follows:

Section I: Internal Audit of Measure A Revenues Received By the County of San Mateo, California for the Period June 26, 2013 (Initial Receipt) through June 30, 2014

Section II: Agreed Upon Procedures Performed On Measure A Expenditures

The County Controllers Office's Internal Audit Division performed an internal audit as required by the ordinance of the Measure A sales and use tax revenues generated. The result of this audit is presented in Section I. Additionally the Controllers Office's Internal Audit Division performed certain Agreed Upon Procedures. The results of these procedures are included in Section II.

This report covers the period July 26, 2013 through June 30, 2014. All procedures were performed in accordance with the *International Standards for the Professional Practice of Internal Auditing* established by the Institute of Internal Auditors. This report is intended solely for the information and use by the Committee, the Board, and County management. This report should not be used by anyone other than these specified parties. However, as the County is a government entity, this report is subject to public inspection.

SECTION I – Internal Audit of Measure A Revenues Received By the County of San Mateo, California for the Period June 26, 2013 (Initial Receipt) - June 30, 2014

The Controller's Internal Audit Division performed procedures to review State Remittance Advice Forms, County's financial accounting system records, and the Comprehensive Annual Financial Report (CAFR) audited by the Grand Jury independent certified public accountants to determine if Measure A sales and use tax revenues received have been recorded in a separate fund in a timely and accurate manner.

Results

No exceptions noted. The Measure A fund was established in the County's financial accounting system. All Measure A monies transmitted by the State from June 26, 2013 through June 30, 2014 were deposited into the fund. This fund was not used for any other purpose. We also reviewed the County's CAFR audited by the Grand Jury's independent certified public accountants and found there were no issues reported that relate to the financial activities of Measure A funds.

SUMMARY OF MEASURE A REVENUES

Tax Period	Month Received	Amount
April 2013	June 2013	\$ 4,397,205
	Total for FY 2012-13	4,397,205
May 2013	July 2013	4,367,700
June 2013	August 2013	5,823,600
July 2013	September 2013	7,930,646
August 2013	October 2013	4,930,200
September 2013	November 2013	6,573,600
October 2013	December 2013	7,756,964
November 2013	January 2014	5,181,200
December 2013	February 2014	6,908,200
January 2014	March 2014	8,193,726
February 2014	April 2014	4,924,200
March 2014	May 2014	6,565,600
April 2014	June 2014	6,421,912
	Total for FY 2013-14	75,577,548
		\$ 79,974,753

SECTION II – Agreed Upon Procedures Performed On Measure A Expenditures

1. Reviewed Board Resolutions to determine if the amounts to be funded for each initiative by Measure A proceeds have been approved by the Board through the County's budget process.

Results

No exceptions noted. The Board approved each Measure A initiative and funding amount by resolution. Schedule A lists all Board approved initiatives and budgeted amounts.

2. Reviewed internal invoices representing departmental reimbursement requests and payment records to determine if the distributions made from the Measure A fund to agencies governed by the Board were made after receipt of an invoice.

Results

No exceptions noted. All distributions from the Measure A fund were made after receiving invoices. Amongst the thirty Measure A initiatives, twenty-six were administered by agencies governed by the Board. Schedule A lists the initiatives that are administered by agencies governed by the Board and expenditures that were reimbursed by Measure A monies in fiscal year 2013-14.

3. Reviewed invoices received from agencies governed by the Board to determine if Measure A monies were used for purposes of the initiative approved by the Board, as evidenced by Department Head and County Manager or their designee's signature.

Results

No exceptions noted. All expenditures reported on the invoices received from agencies governed by the Board are for purposes of the initiative approved by the Board and were approved by the Department Head and County Manager or their designees.

4. Reviewed invoices to determine if the amounts spent were categorized by type of expenditure and then reviewed the County's financial accounting system records to determine if the expenditures and Measure A reimbursements were properly recorded.

Results

No exceptions noted. All invoices categorized the amounts spent by type of expenditure and were properly recorded in the County's financial accounting system.

5. Reviewed Board Resolutions and accounting records to determine if distributions of Measure A funds to agencies governed by the Board did not exceed the Board approved budgeted amounts for each initiative during the fiscal year.

Results

No exceptions noted. All of the distributions of Measure A funds to agencies governed by the Board did not exceed the Board approved budgeted amounts for each initiative in fiscal year 2013-14.

6. Reviewed invoices, accounting records, and Board Resolutions to determine if distributions made from the Measure A fund to entities that are not governed by the Board, agree to invoices received from those entities, and have not exceeded the amount legally authorized by the Board.

Results

No exceptions noted. All distributions from the Measure A fund equaled the invoice amounts submitted, and did not exceed the amount legally authorized by the Board. The four Measures A initiatives that were administered by entities not governed by the Board are in Schedule A.

SCHEDULE A - SUMMARY OF MEASURE A EXPENDITURES

Initiative Name	Department	FY 2013-14 Budget	FY 2013-14 Actual	Variance
1 Seton Medical Center	Non-County	\$ 11,500,000	\$ 11,300,000	\$ 200,000
2 SamTrans-Services to Youth, Elderly, and Disabled	Non-County	5,000,000	5,000,000	-
3 Early Learning and Care Trust Fund	Non-County	5,000,000	-	5,000,000
4 Mental Health System of Care for Adults	Behavioral Health	2,655,322	33,886	2,621,436
5 Health Prevention and Early Intervention - At Risk Child	Behavioral Health	2,645,381	995,235	1,650,146
6 Buildings and Facilities Infrastructure	Capital Projects	4,640,000	725,139	3,914,861
7 Library Capital Needs - Capital Project	County Library	2,000,000	1,126,834	873,166
8 Daly City Library - Capital Project	County Library	500,000	-	500,000
9 Library Summer Reading Programs	County Library	328,300	328,300	-
10 HEART Local Housing Trust Fund Match	Housing	1,000,000	1,000,000	-
11 Technology Infrastructure and Open Data	Information Services	3,230,000	466,499	2,763,501
12 Core Service Agencies - Performance Management System	Information Services	300,000	163,494	136,506
13 Fire Engine/Vehicle Replacement	Fire Protection	2,000,000	47,324	1,952,676
14 Parks Department Operations and Maintenance	Parks	2,066,208	807,069	1,259,139
15 Contribution to Parks Foundation	Parks	100,000	100,000	-
16 Parks Department Capital Projects	Parks	1,716,500	94,262	1,622,238
17 HSA Prevention and Early Intervention-At Risk Child	Human Services Agency	1,270,927	535,618	735,309
18 East Palo Alto Homeless Shelter Operating Expense	Human Services Agency	700,000	673,765	26,235
19 CORE Agency Emergency Housing Assistance	Human Services Agency	385,000	202,179	182,821
20 Homeless Outreach Teams	Human Services Agency	150,000	66,392	83,608
21 Court Appointed Special Advocates - Foster Care	Human Services Agency	100,000	100,000	-
22 Veterans Services	Human Services Agency	100,000	-	100,000
23 Community Overcoming Relationship Abuse - Legal Expenses	Human Services Agency	75,000	75,000	-
24 Re-Entry Employment Preparation	Human Services Agency	41,096	21,350	19,746
25 North Fair Oaks General Plan Implementation	Planning and Building	3,403,500	42,157	3,361,343
26 Consultant to Study Planning Fees	Planning and Building	100,000	-	100,000
27 Bicycle Coordinator	Public Works	80,000	25,963	54,037
28 Coastside Medical Services	San Mateo Medical Center	551,180	23,998	527,182
29 School Safety	Sheriff's Office	473,219	139,331	333,888
30 Coastside Response Coordinator	Sheriff's Office	30,000	20,114	9,886
Total		\$ 52,141,633	\$ 24,113,909	\$ 28,027,724

¹ Seton Medical Center, SamTrans - Services to Youth, Elderly, and Disabled, Early Learning and Care Trust Fund, and County Library initiatives are administered by agencies that are not governed by the County Board. All other initiatives listed above are administered by agencies governed by the County's Board.

Initiative	Original Performance Measures	Oversight Committee Recommendations
Mental Health System of Care for Adults	Diversion from Psychiatric Emergency Services	Discontinue, see SMART diversion measure
	# / % of SMART responses that result in diversion from the Emergency Department/Psychiatric Emergency Services/Jail to other appropriate resources	No change
	# / % of mentally ill people admitted to jail on misdemeanor charges released within six (6) days	No change

Initiative	Original Performance Measures	Oversight Committee Recommendations
Prevention and Early Intervention - At Risk Children	Number of truancy, suspensions and expulsion	# / % of truancy, suspensions and expulsions (data provided from schools)
	Knowledge about and recognition of mental health problems by school personnel and student peers	Discontinue
	Number of hotline calls referred to and receiving services	# / % of clients engaged in services after calling hotline
	# / % of school personnel referring students with emotional issues	No change
	# / % of students exhibiting positive student behaviors	No change
	# / % of families on waitlist for Pre to 3 services	No change
	# / % of referrals from WIC to home visiting programs for identified high risk parent	No change

Initiative	Original Performance Measures	Oversight Committee Recommendations
Prevention and Early Intervention - At Risk Children		# / % of high risk parents that reported positive outcomes after receiving services from a home visiting program
	# / % of youth ages 15-29 screened, assessed, and treated for bipolar disorder	No change
		# / % of students who received early onset bipolar intervention services that remained in school without serious disruption
	Percent of youth receiving hospitalization for behavioral health conditions	# / % of youth re-admitted for behavioral health conditions after receiving services
	# / % of transitional age youth who receive at least 1 clinical followup within 7 days after leaving Psychiatric Emergency Services	# / % of youth treated for bipolar who experience a decrease in hospitalizations after receiving at least 1 clinical followup within 7 days after leaving Psychiatric Emergency Services
	# / % of youth successfully completing treatment	No change

Initiative	Original Performance Measures	Oversight Committee Recommendations
	# / % of students that receive timely outpatient behavioral health services	No change

Initiative	Original Performance Measures	Oversight Committee Recommendations
Prevention and Early Intervention - At Risk Children		# / % of school staff reporting better outcomes after receiving training to meet the behavioral health needs of students
	Percent of school districts that are being supported in meeting the behavioral health needs of students	# / % of school staff trained to meet the behavioral health needs of students
School Safety	# / % of existing school safety plans that are in accordance with the County Office of Education standards	No change
	Average number of hours per week each School Resource Officer is on their assigned campuses	# / % of students that report feeling safe at school (also add in # /% of parents and staff that report feeling safe)

Initiative	Original Performance Measures	Oversight Committee Recommendations
Agreement with Seton Medical Center	Seton admissions as a % of total hospital admissions for County patients	No change
	Seton outpatient clinic visits as a % of total outpatient clinic visits for County patients	No change
Coastside Response Coordinator	Percent of Emergency Operational and Mitigation Plans updated and completed	# / % of emergency response plans updated and completed
	Number of disaster preparedness training exercises and drills	# / % of Emergency and Operational Mitigation Plans that meet FEMA standards
	Number of Community Emergency Response Teams established and trained on the Coastside	# / % of CERT participants who respond to alerts after CERT training

Initiative	Original Performance Measures	Oversight Committee Recommendations
Coastside Medical Services	Number of patients brought into care at the mobile clinic	No change
	# / % of mobile clinic patients that receive mammograms according to screening guidelines	# / % of mobile clinic patients that receive mammograms
	# / % of mobile clinic patients that control LDL cholesterol as a result of LDL screenings received according to screening guidelines	# / % of mobile clinic patients that control LDL cholesterol as a result of LDL screenings
	Cost per patient	Cost per patient

Initiative	Original Performance Measures	Oversight Committee Recommendations
Big Lift - Summer and Preschool Programs	Generate matching funds; develop and adopt expenditure and program plan that includes quality improvement for participating districts	# / % of participating children who read proficiently according to standardized testing
	Increase access to quality child care in participating districts (measure will be used once program begins	# / % of participating children who read proficiently according to standardized testing

Initiative	Original Performance Measures	Oversight Committee Recommendations
Library Summer Reading Programs	20% of children in the county will be participating in summer reading programs by the end of 2014	# / % of children successfully completing summer reading programs
		# / % of students that completed a summer reading program who read at their grade level or higher

Initiative	Original Performance Measures	Oversight Committee Recommendations
Library Summer Reading Programs		# / % of parents completing parent/family education workshops on the importance of summer reading
	40% of children in the county will be participating in summer reading programs by the end of 2015	# / % of parents that completed parent/family education workshops who report feeling better able to support their children's summer reading goals after completing the parent/family education workshop
Court Appointed Special Advocates (CASA)	Number of children who will be assigned to work with a CASA volunteer	No change

Initiative	Original Performance Measures	Oversight Committee Recommendations
Court Appointed Special Advocates (CASA)	Average number of hours each child will receive in mentoring and advocacy from their CASA volunteer per month	No change
	Children working with a CASA for a year or more will improve their academic performance, as measured by report cards, by 10% as compared to the baseline year	# / % of children working with a CASA for a year or more who improve their academic performance by 10% compared to the baseline year
Veterans Services	Veterans Services Stakeholder group convened	Discontinue (accomplished)
	Veterans Services Delivery Plan presented to Board of Supervisors	# / % of approved recommendations implemented

Initiative	Original Performance Measures	Oversight Committee Recommendations
Homeless Outreach Teams and East Palo Alto Homeless Shelter Operating Expenses	# / % of homeless individuals on HOT list who successfully transition to permanent housing solutions (including reunification with family members)	No change
	# / % homeless individuals on HOT list successfully engaged in HOT Case Management (meeting at least once per week with a case manager)	No change
	Homeless individuals in East Palo Alto that are housed on a daily basis	No change

Initiative	Original Performance Measures	Oversight Committee Recommendations
Core Agencies Emergency Housing Assistance	# / % of families requesting rental housing assistance that receive assistance	No change
	Customer satisfaction rating from Core Service Agencies, Human Service Agency and County Manager's Office	No change

Initiative	Original Performance Measures	Oversight Committee Recommendations
SamTrans - Services to Youth, Elderly, and Disabled	Zero trip denials for Paratransit customers	No change
	Annual bus ridership	No change
North Fair Oaks General Plan Implementation	Percent of Signage Projects completed on time and within budget	No change
	Percent of Middlefield Road Projects completed on time and within budget	No change

Initiative	Original Performance Measures	Oversight Committee Recommendations
Library Capital Needs	No measure	# / % of construction completed on time and on budget # / % of plans funded and completed
Bicycle and Pedestrian Coordinator	# / % of funding sources administered	Discontinue
	# / % of bicycle and pedestrian program inquiries responded to	# / % of bicycle and pedestrian program inquiries responded to
	# / % of cross jurisdictional coordination activities completed	Discontinue
	Number of training/safety workshops promoted or conducted	# / % of individuals reporting an increase in walking/biking over motor vehicles after completing training/safety workshops

Initiative	Original Performance Measures	Oversight Committee Recommendations
Bicycle and Pedestrian Coordinator	Number of public outreach workshops completed	Discontinue
	Number of external available funding opportunities disseminated	Discontinue
Contribution to Parks Foundation	No Measure	Measure dollars raised for Foundation # of volunteer hours contributed

Initiative	Original Performance Measures	Oversight Committee Recommendations
Buildings and Facilities Infrastructure	# / % of planned capital projects completed	No change
	Percent of County facilities with a Facility Condition Index at or below .05	No change
County Fire Engine and Vehicle Replacement Fund	Vehicle maintenance costs	Replacement/upgrade of vehicles done on schedule
Technology Infrastructure	Core network speed	# / % of projects completed on time and on budget
		Increase core network speed from 1GB to 10GB; also measure network availability (minimal downtime / service disruption)

Initiative	Original Performance Measures	Oversight Committee Recommendations
Open Data Platform and Dashboards	Number of datasets available on the Open Data Platform	# of times the Open Data Platform is accessed (internal/external)
	Number of WiFi access sites	# of times WiFi sites are accessed (number of sign-ons following completion of wifi access sites)