



COUNTY OF SAN MATEO
OFFICE OF THE CONTROLLER

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DATE: November 13, 2020
TO: Measure K Oversight Committee
FROM: Juan Raigoza, Controller *JR*
SUBJECT: Report on Measure K Sales and Use Tax Revenues

Attached is the Report on Measure K Sales and Use Tax Revenues for the period July 1, 2019 through June 30, 2020.

If we can be of further assistance, please contact Michael Wilkison, Internal Audit Manager, at (650) 363-4893 or mwilkison@smcgov.org.

cc: Michael P. Callagy, County Manager/Clerk of the Board of Supervisors
Bianca Fasuescu, Superior Court (Civil Grand Jury)

County of San Mateo
Controller's Office

Report on Measure K
Sales and Use Tax Revenues

For the period July 1, 2019 to June 30, 2020



November 13, 2020

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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* (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, abuse prevention programs, healthcare services, County parks, fire protection and other safety services, and educational programs and services. Measure A was to sunset on March 31, 2023.

The County's Board of Supervisors (Board) approved putting a 20-year extension of the half-cent sales tax on the November 8, 2016 ballot (Measure K). Measure K received the majority vote needed to pass. Following certification of the election results on December 5, 2016, the Measure A initiative and all future references thereto were changed from Measure A to Measure K. Measure K will sunset on March 31, 2043.

The Board identified programs and services that can benefit from Measure K funds. The table below represents Measure K revenues and expenditures since inception.

Fiscal Year	Measure K Revenues	Measure K Expenditures
2012-13	\$ 4,397,206	\$ -
2013-14	75,577,548	24,113,909
2014-15	80,598,111	36,396,204
2015-16	79,888,971	44,081,784
2016-17	83,033,888	58,199,714
2017-18	89,602,981	88,416,871
2018-19	98,604,386	102,600,256
2019-20	94,078,776	82,407,371
Total	\$ 605,781,867	\$ 436,216,109

The Measure K Fund balance as of June 30, 2020 was \$169,565,758 (\$605,781,867 - \$436,216,109). Of this balance, as of the report date, the Board had appropriated an additional \$83,779,221 for Measure K initiatives. Additionally, of the remaining unappropriated amount, \$2,220,047 is restricted for airport use only and \$23,948,752 has been set aside and not yet budgeted.

The Board also designated a Measure K Oversight Committee (Committee) as required by the Ordinance to ensure the completion of an annual audit of the Measure K Sales and Use Tax revenues. Section I of this report fulfills this requirement. In addition, the Committee by-laws ensure the performance of additional agreed-upon procedures by the Controller's Office related to Measure K expenditures. Section II of this report fulfills this requirement.

This report is divided into two sections as follows:

Section I: Audit of Measure K Revenues Received by the County of San Mateo for the Period July 1, 2019 to June 30, 2020. Current year revenues received by the County totaled \$94,078,776.46.

Section II: Agreed Upon Procedures Performed on Measure K Expenditures for the Period July 1, 2019 to June 30, 2020. Current year expenditures incurred by the County totaled \$82,407,370.76.

This report covers the period of July 1, 2019 to June 30, 2020. 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 – Audit of Measure K Revenues Received by the County of San Mateo for the Period of July 1, 2019 to June 30, 2020

The Controller's Office Audit Division reviewed State Remittance Advice Forms and the County's financial accounting records to determine if Measure K sales and use tax revenues received were recorded in a separate fund in a timely and accurate manner.

Results

No exceptions noted. All Measure K monies transmitted by the State from July 1, 2019 to June 30, 2020 were deposited into the Measure K Fund.

Summary of Measure K Revenues			
Tax Period	Month Received		Amount
May 2019	July 2019	\$	8,544,281
June 2019	August 2019		7,802,258
July 2019	September 2019		8,303,518
August 2019	October 2019		9,079,323
September 2019	November 2019		7,951,511
October 2019	December 2019		7,907,190
November 2019	January 2020		8,156,085
December 2019	February 2020		11,424,823 *
January 2020	March 2020		6,751,640
February 2020	April 2020		6,625,030
March 2020	May 2020		4,954,768
April 2020	June 2020		6,578,349
	Total for Fiscal Year 2019-20		94,078,776
	Total for Fiscal Year 2018-19		98,604,386
	Total for Fiscal Year 2017-18		89,602,981
	Total for Fiscal Year 2016-17		83,033,888
	Total for Fiscal Year 2015-16		79,888,971
	Total for Fiscal Year 2014-15		80,598,111
	Total for Fiscal Year 2013-14		75,577,548
	Total for Fiscal Year 2012-13		4,397,206
	Total	\$	605,781,867

* Revenues include prior period distributions.

SECTION II – Agreed Upon Procedures Performed on Measure K Expenditures for the Period of July 1, 2019 to June 30, 2020

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

Results: No exceptions noted. **Schedule A** lists all Board approved initiatives and amounts.

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

Results: No exceptions noted. **Schedule B** lists the sub-initiatives and related expenditures that were reimbursed by Measure K monies since inception. Amongst the 201 Measure K initiatives, 196 were administered by agencies governed by the Board and 5 were administered by non-County entities.

3. Reviewed invoices received from agencies governed by the Board to determine if Measure K 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.

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 K reimbursements were properly recorded.

Results: No exceptions noted.

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

Results: Exception noted. Reimbursements to one initiative exceeded the approved budgeted amount by \$38,816.10. The required appropriation transfer request was not completed by the department.

Corrective Action: A correcting journal entry was posted to return the excess distribution to the Measure K trust fund.

6. Reviewed invoices, accounting records, and Board Resolutions to determine if distributions made from the Measure K 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.

SCHEDULE A - Expenditures by Initiative for FY 2019-20

Initiative	Department	Initiative Name	2019-20 Budget	2019-20 Actual
MEAS0: District-Specific				
NDSDS	County Manager's Office	Programs and Services	\$ 13,531,873	\$ 3,941,848
NDSL	County Manager's Office	San Mateo County (SMC) Strong Fund	3,000,000	3,000,000
CMOAX	County Manager's Office	Measure K Administrative Assistance	139,050	127,654
MAADM	County Manager's Office	Measure A Oversight Committee	500	435
MEAS1: Public Safety				
CAPDCX	County Manager's Office	PSC Regional Operations Center (ROC)	17,977,254	12,473,968
CAPPFX	County Manager's Office	Pescadero Fire Station	2,000,000	130,164
CAPSF	County Manager's Office	Skylonda Fire Station Replacement	1,759,761	872,202
FPSRP	Fire	County Fire Engine Replacement Fund	3,722,272	243,058
HSALX	Human Services Agency	CORA - Legal Expenses	100,392	89,049
NDSATX	County Manager's Office	Atherton Bayfront Canal Loan (Note 1)	-	(17,498)
SHFCCX	Sheriff	Coastside Response Coordinator	67,834	67,834
SHFSSX	Sheriff	School Safety	578,526	578,526
STRAF	Sheriff	Human Trafficking & CSEC	216,300	207,826
MEAS2: Health and Mental Health				
HLTHV	Family Health	Home Visit Expansion	1,253,811	1,253,811
HLTPX	San Mateo Medical Center	Whole Person Care Match	2,000,000	2,000,000
HSAPHX	Human Services Agency	Public Health Nurse Program	540,691	540,691
HLTMH	Behavioral Health and Recovery Services	Various	1,503,765	1,320,529
KIMAT	Behavioral Health and Recovery Services	Measure K IMAT Program	397,838	397,838
OSHFR	Behavioral Health and Recovery Services	Our Second Home Family Resources	40,000	-
HLTCM	San Mateo Medical Center	Coastside Medical Services	535,461	452,747
MEAS3: Youth and Education				
HLT4H	Public Health	4H Youth Development Program	31,827	31,827
HLTPI	Behavioral Health and Recovery Services	Various	3,908,131	3,379,633
HLTEC	Behavioral Health and Recovery Services	Early Childhood Communication Teams	700,194	700,194
HSAPCX	Human Services Agency	CASA (Advocates) - Foster Care	111,458	111,000
HSAPGX	Human Services Agency	CFS Orange & Grand Construction Project	650,000	108,585
HSAPIX	Human Services Agency	HSA PEI-At Risk Child	1,726,786	1,217,118
HSASTX	Human Services Agency	StarVista Daybreak Foster Youth Training	223,686	223,686
HSAYSX	Human Services Agency	At-Risk Foster Youth Services	1,060,900	849,290
LIBSRX	Library	Various	1,464,992	940,993
NDSLEX	County Manager's Office	Early Learning and Care Trust Fund	6,678,496	4,893,971
HRDYP	Human Resources	Supported Training Employment Program	412,000	276,401
CMOSG	County Manager's Office	Students With Amazing Goals	360,500	145,830

SCHEDULE A - Expenditures by Initiative for FY 2019-20 (cont'd)

Initiative	Department	Initiative Name	2019-20 Budget	2019-20 Actual
MEAS4: Housing and Homelessness				
DOHAHX	Department of Housing	Affordable Housing 3.0 and 4.0	\$ 48,086,344	\$ 12,676,737
DOHBHX	Department of Housing	BHRS-Provider Property Debt	245,044	84,817
DOHCGX	Department of Housing	21 Elements CCAG	129,126	124,454
DOHHPX	Department of Housing	HIP Shared Housing	305,306	224,126
DOHIFX	Department of Housing	Housing Innovation Fund	43,829	32,500
DOHLTX	Department of Housing	Landlord Tenant I and R	862,750	341,743
DOHMXJ	Department of Housing	Middlefield Junction	4,028	-
DOHMOX	Department of Housing	Mobile Home Park Outreach	16,613	-
DOHPRX	Department of Housing	Housing Preservation	20,807	20,807
DOHSSX	Department of Housing	Staff Support	360,173	244,318
DOHSUX	Department of Housing	2nd Unit Amnesty Program	482,745	5,401
HLTHI	Environmental Health	Augmented Housing Inspection Program	376,683	346,477
DOHFL	Department of Housing	Farm Labor Housing	4,211,124	253,432
HSALO	Human Services Agency	Various	4,968,838	3,883,657
HSABFX	Human Services Agency	BitFocus Clarity Human Services	125,572	109,010
HSAEHX	Human Services Agency	CORE Agency Emergency Housing Assistance	451,758	451,758
HSAHIX	Human Services Agency	HOPE Plan Implementation	994,957	878,418
HSAHOX	Human Services Agency	Homeless Outreach Teams	431,498	393,824
HSAHSX	Human Services Agency	Various	572,220	542,859
HSAITX	Human Services Agency	ITA - Clarity & FRC database	107,364	60,022
HSALCX	Human Services Agency	Homeless Living in Cars Program	300,000	-
HSASHX	Human Services Agency	Safe Harbor Shelter Bridge	178,549	176,816
OOSHAX	County Manager's Office	Home for All	618,000	544,089
PLNHI	Planning	Affordable Housing Initiative (Note 2)	443,984	(45,404)
MEAS5: Parks and Environment				
DPWF1	Public Works	Allocation to FSLRRD	500,000	500,000
PRKRL	Parks	Various	9,595,449	5,886,183
PRKCI	Parks	Various	10,144,699	2,489,892
PRKIP	Parks	Parks Interpretive Program	68,319	36,052
PRKMMX	Parks	Multi Modal Trail Planning	48,198	42,536
PRKVP	Parks	Parks Volunteer Program	130,935	103,416

SCHEDULE A - Expenditures by Initiative for FY 2019-20 (cont'd)

Initiative	Department	Initiative Name	2019-20 Budget	2019-20 Actual
MEAS6: Older Adults and Veterans				
HLTOA	Aging and Adult	AAS Ombudsman	\$ 1,899,115	\$ 1,899,115
DAOEAX	District Attorney	District Attorney Elder Abuse	1,116,891	966,985
EMSRC	Emergency Medical Services	EMS Medical Reserve Corps (Note 3)	40,607	40,607
HSAVSX	Human Services Agency	Veterans Services	357,967	326,570
MEAS7: Community				
CAPBFX	County Manager's Office	Building and Facility Infrastructure	3,989,978	588,155
AWMASX	Agricultural Commissioner/Sealer	Measure K Airport (FAA Ruling)	153,633	-
CCOASX	County Counsel's Office	Measure K Airport (FAA Ruling)	118,908	-
CMOARX	County Manager's Office	CMO Airports (FAA Ruling)	6,000,000	-
CMOI1X	County Manager's Office	Community Legal Aid Services	287,040	284,280
CMOOCX	County Manager's Office	Measure A Outreach Coordinator	206,000	154,924
DPWA1X	Public Works	Measure K Support SMCO Airports	224,870	199,276
DPWACX	Public Works	Measure K Airport Capital Projects	1,002,023	559,363
DPWBCX	County Manager's Office	Bicycle Coordinator	77,250	60,564
DPWC1X	Public Works	CSA 11 Improvement Projects	42,973	42,973
HLTCC	Public Health	CDI Airport - Clinicians	51,149	51,149
HLTNC	Public Health	CDI Airport - Non Clinicians	14,477	14,477
HSAFBX	Human Services Agency	Second Harvest Food Bank	154,500	154,500
HLTASX	Health System	Measure K Airport (FAA Ruling)	65,626	-
ISDTIX	Information Services Department	Technology Infrastructure and Open Data	6,260,453	2,710,816
LIBC1	Library	Various	744,248	5,164
NDSSTX	County Manager's Office	SamTrans-Youth, Elderly, Disabled	625,000	625,000
PLNPIX	CMO OCA	North Fair Oaks General Plan	7,946,491	929,933
SHFASX	Sheriff	Measure K Airport (FAA Ruling)	1,826,367	1,826,367
Total Measure K Funded Initiatives from FY 2019-20			\$ 184,724,776	\$ 82,407,371
Notes:				
	1 Atherton Bayfront Canal Loan principal and interest repayment. \$165,000 loan amount due on December 31, 2027. Payments are paid twice a year on December 15th and April 15th of each fiscal year.			
	2 Affordable Housing Initiative repayment for overpayment.			
	3 Distributions of \$38,816.10 in excess of approved budget was returned to the Measure K trust fund.			

SCHEDULE B - Expenditures by Sub-Initiative for FY 2013-14 through FY 2019-20

Initiative	Sub-Initiative		Department	Initiative Name	2013-14 to 2016-17 Actual*	2017-18 Actual	2018-19 Actual	2019-20 Actual	Totals
MEAS0: District-Specific									
NDSDS	BOSD1	1a	County Manager's Office	Programs and Services District 1	\$ -	\$ 133,305	\$ 349,000	\$ 990,474	\$ 1,472,779
NDSDS	BOSD2	1b	County Manager's Office	Programs and Services District 2	-	73,652	262,581	1,054,557	1,390,790
NDSDS	BOSD3	1c	County Manager's Office	Programs and Services District 3	1,784	38,183	371,756	1,230,280	1,642,002
NDSDS	BOSD4	1d	County Manager's Office	Programs and Services District 4	5,000	271,798	471,234	459,823	1,207,856
NDSDS	BOSD5	1e	County Manager's Office	Programs and Services District 5	5,000	12,990	926,247	206,714	1,150,951
NDSLГ	BOSL1	2a	County Manager's Office	Loans & One-Time Contribution D1	-	15,000	-	-	15,000
NDSLГ	BOSL2	2b	County Manager's Office	Loans & One-Time Contribution D2	237,960	52,500	-	-	290,460
NDSLГ	BOSL3	2c	County Manager's Office	Loans & One-Time Contribution D3	204,003	79,389	-	-	283,392
NDSLГ	BOSL4	2d	County Manager's Office	Loans & One-Time Contribution D4	406,263	100,000	-	-	506,263
NDSLГ	BOSL5	2e	County Manager's Office	Loans & One-Time Contribution D5	195,000	438,500	-	-	633,500
NDSLГ	BOSLГ	3a	County Manager's Office	Measure A Loans and Grants	-	961,500	250,000	-	1,211,500
NDSLГ	BOSLГ	3b	County Manager's Office	San Mateo County (SMC) Strong Fund	-	-	-	3,000,000	3,000,000
CMOAA	CMOAA	4	County Manager's Office	Measure K Administrative Assistance	-	70,280	90,539	127,654	288,473
MAADM	MAADM	5	County Manager's Office	Measure A Oversight Committee	-	-	1,113	435	1,548
MEAS1: Public Safety									
CAPDC	CAPDC	6	County Manager's Office	PSC Regional Operations Center (ROC)	5,742,015	8,789,824	30,539,469	12,473,968	57,545,277
CAPPF	CAPPF	7	County Manager's Office	Pescadero Fire Station	228,035	40,525	78,620	130,164	477,345
CAPSF	CAPSF	8	County Manager's Office	Skylonda Fire Station Replacement	-	2,668,785	1,511,247	872,202	5,052,234
FPSRP	FPFER	9	Fire	County Fire Engine Replacement Fund	5,125,257	1,020,012	632,459	243,058	7,020,787
HSALE	HSALE	10	Human Services Agency	CORA - Legal Expenses	165,976	75,000	75,000	89,049	405,025
HSARP	HSARP	11	Human Services Agency	ReEntry Employment Preparation	463,626	-	-	-	463,626
NDSAT	NDSAT	12	County Manager's Office	Atherton Bayfront Canal Loan	-	156,251	(17,498)	(17,498)	121,256
PROHT	PROHT	13	Probation	Human Trafficking and CSEC	63,459	-	-	-	63,459
SHFCC	SHFCC	14	Sheriff	Coastside Response Coordinator	166,718	65,401	65,325	67,834	365,278
SHFSS	SHFSS	15	Sheriff	School Safety	1,631,960	557,596	578,212	578,526	3,346,294
STRAF	STRAF	16	Sheriff	Human Trafficking & CSEC	420,000	152,751	190,430	207,826	971,007
MEAS2: Health and Mental Health									
HLTMH	CACLB	17	Behavioral Health and Recovery Services	California Clubhouse	115,000	-	-	-	115,000
HLTHV	FHHVE	18	Family Health	Home Visit Expansion	1,998,488	1,142,259	1,226,592	1,253,811	5,621,150
HLTOR	FHOHC	19	Family Health	Oral Health Coalition	30,000	-	-	-	30,000
HLTWP	HLTWP	20	San Mateo Medical Center	Whole Person Care Match	1,000,000	2,000,000	2,000,000	2,000,000	7,000,000
HSAPH	HSAPH	21	Human Services Agency	Public Health Nurse Program	621,144	440,463	729,034	540,691	2,331,332
HLTMH	JAILX	22	Behavioral Health and Recovery Services	Jail Alternate Program	770,429	252,590	77,163	141,321	1,241,504
KIMAT	KIMAT	23	Behavioral Health and Recovery Services	Measure K IMAT Program	-	-	-	397,838	397,838
NDSSM	NDSSM	24	County Manager's Office	Agreement with Seton Medical Center	27,178,346	6,233,825	-	-	33,412,170
HLTCM	PESCA	25	San Mateo Medical Center	Coastside Medical Services	556,325	324,361	422,461	452,747	1,755,894
HLTMH	RESPX	26	Behavioral Health and Recovery Services	Respite Program	521,139	1,058,000	1,058,000	1,089,740	3,726,880
HLTMH	SMART	27	Behavioral Health and Recovery Services	SMART Program	153,972	86,862	86,862	89,468	417,164

SCHEDULE B - Expenditures by Sub-Initiative for FY 2013-14 through FY 2019-20 (cont'd)

Initiative	Sub-Initiative		Department	Initiative Name	2013-14 to 2016-17 Actual*	2017-18 Actual	2018-19 Actual	2019-20 Actual	Totals
MEAS3: Youth and Education									
HLT4H	4HYDP	28	Public Health	4H Youth Development Program	\$ 60,000	\$ 30,900	\$ 30,900	\$ 31,827	\$ 153,627
NDSL	BOSLG	29	County Manager's Office	St James Community Foundation	10,000	-	-	-	10,000
HLTPI	CCEPA	30	Behavioral Health and Recovery Services	Communication Collaboration East Palo Alto	226,600	116,390	116,390	119,882	579,262
CMOEP	CMEPA	31	County Manager's Office	Agreement with One EPA	60,000	-	-	-	60,000
CMOSG	CMOLP	32	County Manager's Office	Live in Peace At Risk Youth	39,533	-	-	-	39,533
HLTPI	COESC	33	Behavioral Health and Recovery Services	COE and Schools Coordination	236,199	85,900	80,000	-	402,099
HLTEC	ECHCT	34	Behavioral Health and Recovery Services	Early Childhood Communication Teams	1,320,000	679,800	679,800	700,194	3,379,794
HLTPI	EOBIP	35	Behavioral Health and Recovery Services	Early Onset Bipolar	816,529	420,512	420,512	433,127	2,090,680
HLTPI	FAMHX	36	Behavioral Health and Recovery Services	First Aid-MH	170,918	259,708	197,831	19,193	647,650
HSACC	HSACC	37	Human Services Agency	Foster Youth Services AB403	9,692	811,965	-	-	821,657
HSAFC	HSAFC	38	Human Services Agency	CASA (Advocates) - Foster Care	408,060	108,211	108,211	111,000	735,482
HSALM	HSALM	39	Human Services Agency	Liahona Motu Foundation	50,000	-	-	-	50,000
HSAPA	HSAPA	40	Human Services Agency	Parenting Education & Training	49,232	-	-	-	49,232
HSAPE	HSAPE	41	Human Services Agency	Puente Youth Employment	50,000	-	-	-	50,000
HSAOE	HSAOE	42	Human Services Agency	One EPA Youth Employment	-	-	-	-	-
HSAOG	HSAOG	43	Human Services Agency	CFS Orange & Grand Construction Project	-	-	22,797	108,585	131,383
HSAYL	HSAYL	44	Human Services Agency	Youth Leadership Programs	26,116	-	-	-	26,116
HSAPI	HSAPI	45	Human Services Agency	HSA PEI-At Risk Child	8,539,884	1,272,971	1,314,683	1,217,118	12,344,656
HSAST	HSAST	46	Human Services Agency	StarVista Daybreak Foster Youth Training	615,000	215,000	219,300	223,686	1,272,986
HSAYH	HSAYH	47	Human Services Agency	Housing for Foster Youth AB12	-	-	-	-	-
HSAYS	HSAYS	48	Human Services Agency	At-Risk Foster Youth Services	1,064,551	736,472	903,599	849,290	3,553,913
LIBSR	LIBBL	49	Library	Direct Pay to Library for Big Lift	-	-	469,247	564,013	1,033,260
LIBSR	LIBSR	50	Library	Library Summer Reading Programs	1,266,600	366,000	366,000	376,980	2,375,580
NDSCT	NDCUT	51	County Manager's Office	CUSD Transportation Pilot	50,000	-	-	-	50,000
NDSEL	NDSEL	52	County Manager's Office	Early Learning and Care Trust Fund	4,032,987	8,301,480	7,936,277	4,893,971	25,164,715
NDSPY	NDSPY	53	County Manager's Office	RCSD Parent Youth Academy	20,000	-	-	-	20,000
HLTPI	PESCM	54	Behavioral Health and Recovery Services	PES Case Management	538,370	291,004	309,301	318,580	1,457,255
HLTHP	PHNDP	55	Public Health	Neighborhood Data Prioritization	-	79,334	563,666	-	643,000
HLTPI	PPMHX	56	Behavioral Health and Recovery Services	Parenting Project-MH	277,157	188,852	129,312	90,527	685,848
HLTPI	PRETH	57	Family Health	Pre To Three	1,128,103	908,579	974,295	1,003,524	4,014,500
HLTPI	PRETH	58	Behavioral Health and Recovery Services	Pre To Three	568,796	-	-	-	568,796
HLTPI	RESSA	59	Behavioral Health and Recovery Services	Residential Substance Abuse	-	46,400	100,744	-	147,144
HRDYP	STPA	60	Human Resources	Supported Training Employment Program	512,391	400,000	400,000	276,401	1,588,792
CMOSG	SWAGG	61	County Manager's Office	Students With Amazing Goals	-	139,323	474,232	145,830	759,386
HLTPI	YOPCM	62	Behavioral Health and Recovery Services	Youth Outpatient Case Management	1,154,079	616,076	702,865	784,782	3,257,802
HLTPI	YTRAU	63	Behavioral Health and Recovery Services	Youth Trauma Intervention	946,664	591,615	585,632	610,018	2,733,928

SCHEDULE B - Expenditures by Sub-Initiative for FY 2013-14 through FY 2019-20 (cont'd)

Initiative	Sub-Initiative	Department	Initiative Name	2013-14 to 2016-17 Actual*	2017-18 Actual	2018-19 Actual	2019-20 Actual	Totals
MEAS4: Housing and Homelessness								
NDSL	BOSL	64a	County Manager's Office	LifeMoves - First Step for Families	\$ 36,240	\$ -	\$ -	\$ 36,240
NDSL	BOSL	64b	County Manager's Office	Service League - Hope House	54,995	-	-	54,995
NDSL	BOSL	64c	County Manager's Office	St. Leo's Apartments	-	-	-	-
NDSL	BOSL	64d	County Manager's Office	LifeMoves - Veteran's Hoptel	56,925	-	-	56,925
CMOD	CMOD	65	County Manager's Office	DC Food Pantry Roof Replacement	39,860	-	-	39,860
DOHT	DHLT	66	Department of Housing	HEART Local Housing Trust Fund Matching	1,000,000	-	-	1,000,000
DOHA	DOHA	67	Department of Housing	Affordable Housing 3.0 and 4.0	1,774,161	8,670,572	14,908,782	12,676,737
DOHB	DOHB	68	Department of Housing	BHRS-Provider Property Debt	4,298,535	455,843	-	84,817
DOHC	DOHC	69	Department of Housing	21 Elements CCAG	174,950	157,030	96,095	124,454
DOHP	DOHP	70	Department of Housing	HIP Shared Housing	212,857	171,750	140,337	224,126
DOHI	DOHI	71	Department of Housing	Housing Innovation Fund	371,826	84,229	-	32,500
DOHL	DOHL	72	Department of Housing	Landlord Tenant I and R	12,264	49,854	149,133	341,743
DOHM	DOHM	73	Department of Housing	Middlefield Junction	53,699	37,629	4,643	-
DOHO	DOHO	74	Department of Housing	Mobile Home Park Outreach	2,817	571	-	-
DOHP	DOHP	75	Department of Housing	Housing Preservation	6,483,211	2,546,000	368,143	20,807
DOHS	DOHS	76	Department of Housing	Staff Support	300,000	225,000	221,554	244,318
DOHS	DOHS	77	Department of Housing	2nd Unit Amnesty Program	-	98,000	17,255	5,401
HLTH	EHHP	78	Environmental Health	Augmented Housing Inspection Program	405,603	308,087	331,354	346,477
DOHF	HOSF	79	Department of Housing	Farm Labor Housing	419,737	105,000	331,640	253,432
HSAL	HSA7H	80	Human Services Agency	Housing & Employment Support	-	355,946	1,154,256	805,079
HSAM	HSA8E	81	Human Services Agency	Maple Site H&SN Renovation and Services	-	-	444,945	-
HSA8	HSA8G	82	Human Services Agency	Safe Harbor Shelter Upgrade	-	-	113,384	-
HSAL	HSAA1	83	Human Services Agency	RRHHL Program Auditing Needs	62,000	6,600	-	200
HSAAY	HSAAY	84	Human Services Agency	AgreeYa Clarity IT Support	481,565	-	-	-
HSABF	HSABF	85	Human Services Agency	BitFocus Clarity Human Services	247,123	71,718	98,841	109,010
HSAEH	HSAEH	86	Human Services Agency	CORE Agency Emergency Housing Assistance	1,478,600	438,600	438,600	451,758
HSAEV	HSAEV	87	Human Services Agency	COH Program Evaluation and Redesign	97,870	-	-	-
HSAL	HSAHC	88	Human Services Agency	RRHHL CoC Tech Assistance	241,000	100,000	105,000	108,150
HSAH	HSAH	89	Human Services Agency	HOPE Plan Implementation	208,559	914,235	864,435	878,418
HSALO	HSALO	90	Human Services Agency	Homeless Outreach Teams	760,991	323,795	198,740	393,824
HSALS	HSALS	91	Human Services Agency	EPA Homeless Shelter Operations Expense	2,233,761	541,059	561,296	542,859
HSAL	HSA1D	92	Human Services Agency	RRHHL One Day Count - Homeless	51,216	-	-	-
HSA60	HSA60	93	Human Services Agency	One Time Homeless Services	100,912	-	-	-
HSA60	HSA6C	94	Human Services Agency	HSN Special Program Implementation	84,079	-	-	-
HSAIT	HSAIT	95	Human Services Agency	ITA - Clarity & FRC database	117,995	70,719	67,337	60,022
HSAIL	HSAIL	96	Human Services Agency	InnVision - Motel Voucher Program	338,000	-	-	-
HSAL	HSAL1	97	Human Services Agency	RRHHL Hot Expansion	16,617	-	-	-
HSAL	HSAL2	98	Human Services Agency	RRHHL Abode Services	1,279,016	825,485	864,241	954,474
HSAL	HSAL3	99	Human Services Agency	RRHHL Focus Strategies	88,600	-	-	-
HSAL	HSAL4	100	Human Services Agency	RRHHL MVP Diversion	10,504	-	12,204	-
HSAL	HSAL5	101	Human Services Agency	RRHHL MVP Bridge Funding	977,521	600,000	195,788	400,000
HSAL	HSAL6	102	Human Services Agency	RRHHL Indement Weather	42,477	16,380	29,780	22,386
HSAL	HSAL7	103	Human Services Agency	RRHHL Shelter Needs	34,489	-	-	-
HSAL	HSALA	104	Human Services Agency	RRHHL Abode Contract	561,951	715,096	1,034,446	1,038,684
HSAMO	HSAMO	105	Human Services Agency	Mobile Hygiene Unit	50,000	-	-	-
HSALO	HSAMS	106	Human Services Agency	RRHHL Medical Services	144,556	184,475	204,864	204,864
HSARS	HSARS	107	Human Services Agency	Rotating Church Shelters	38,823	-	21,850	-
HSALO	HSAS2	108	Human Services Agency	RRHHL Interim Housing Capacity	-	325,012	504,173	349,820
HSASH	HSASH	109	Human Services Agency	Safe Harbor Shelter Bridge	365,000	169,950	173,349	176,816
HLTM1	MHTLC	110	Behavioral Health and Recovery Services	Mental Health Housing Telecare	342,439	-	-	-
OOSHA	OOSHA	111	County Manager's Office	Home For All	-	415,995	598,596	544,089
PLNHI	PLAHI	112	Planning	Affordable Housing Initiative	62,579	346,402	28,034	(45,404)

SCHEDULE B - Expenditures by Sub-Initiative for FY 2013-14 through FY 2019-20 (cont'd)

Initiative	Sub-Initiative	Department	Initiative Name	2013-14 to 2016-17 Actual*	2017-18 Actual	2018-19 Actual	2019-20 Actual	Totals	
MEASS: Parks and Environment									
PRKCI	ALMTR	113	Parks	Alambique Trail Repairs	\$ -	\$ 54,433	\$ 94,374	\$ 9,075	\$ 157,881
NDSL	BOSLG	114	County Manager's Office	RCD Loan**	36,754	-	-	-	36,754
CAPPK	CAPPK	115	County Manager's Office	Parks Department Capital Projects	1,747,127	-	-	-	1,747,127
PRKCI	CPPWD	116	Parks	Coyote Water Distribution System	-	-	-	220,000	220,000
DPWF1	DPWF1	117	Public Works	Flood and Sea Level Rise Resiliency District	-	-	-	500,000	500,000
PRKCI	FRIPP	118	Parks	Fire Road Improvements	-	-	-	80,699	80,699
PRKRL	NATRS	119	Parks	Natural Resource Management	26,623	5,356	38,739	220,183	290,902
NDSPR	NDPKR	120	County Manager's Office	Park Renovation Projects	200,000	-	-	-	200,000
OOSAG	OOSAG	121	Office of Sustainability	RCD Agriculture Water Needs Assessment	9,807	-	-	-	9,807
OOSBU	OOSBU	122	County Manager's Office	Butano Creek 2D Model	18,653	26,948	-	-	45,600
OOSGS	OOSGS	123	County Manager's Office	Groundwater Study	578,424	217,351	-	-	795,775
PRKRL	PACHD	124	Parks	Pacifica Coastal Headlands	80,000	-	-	-	80,000
PRKRL	PEDPT	125	Parks	Pedro Point Headlands	248,479	43,487	53,044	4,990	350,000
PRKCI	POHRR	126	Parks	Pescadero Old Haul Road Repair	-	9,920	637,642	1,041,599	1,689,161
PRKRL	PRKBM	127	Parks	Parks Baseline Mapping	4,310	12,687	9,003	-	26,000
PRKRL	PRKBR	128	Parks	Pescadero Old Haul Road Bridge	131,371	49,391	19,267	-	200,028
PRKCS	PRKCS	129	Parks	Parks Concessions Study	112,449	18,941	-	-	131,390
PRKRL	PRKFO	130	Parks	Fair Oaks Beautification	45,000	-	-	-	45,000
PRKGS	PRKGS	131	Parks	Loma Mar Geotechnical Study	12,200	-	-	-	12,200
PRKRL	PRKMC	132	Parks	Coyote Point Marina Concession	37,293	-	-	-	37,293
PRKIP	PRKIP	133	Parks	Parks Interpretive Program	-	-	31,681	36,052	67,733
PRKIP	PRKRL	134	Parks	Parks Interpretive Program	-	50,000	-	-	50,000
PRKMM	PRKMM	135	Parks	Multi Modal Trail Planning	-	94,871	106,931	42,536	244,337
PRKRL	PRKMP	136	Parks	Parks Master Plan	60,384	113,909	14,272	43,094	231,660
PRKRL	PRKOP	137	Parks	Parks Department Operations and Maintenance	4,396,265	494,171	1,788,193	2,919,520	9,598,149
PRKRL	PRKOS	138	Parks	Parks Organizational Study	36,900	-	-	-	36,900
PRKPF	PRKPF	139	Parks	Contribution to Parks Foundation	100,000	-	-	-	100,000
PRKRL	PRKPL	140	Parks	Parks Playground Improvement	366,932	44,817	44,123	509,342	965,215
PRKMI	PRKSH	141	Parks	Parks Shuttle Program	36,381	30,053	10,227	-	76,660
PRKRL	PRKSR	142	Parks	Sanchez Adobe Renovation	3,041	65,351	-	1,477,149	1,545,542
PRKVP	PRKRL	143	Parks	Parks Volunteer Program	-	13,265	-	-	13,265
PRKVP	PRKVP	144	Parks	Parks Volunteer Program	-	-	15,800	103,416	119,217
PRKRL	PRKVS	145	Parks	Volunteer Stewardship Corps	25,958	46,979	43,467	72,514	188,918
PRKRL	PRKWA	146	Parks	Wunderlich Horse Riding Arena	30,000	-	-	-	30,000
PRKCI	PRKWP	147	Parks	Parkwide Asphalt Paving	-	-	-	721,521	721,521
PRKCI	PV005	148	Parks	Flood Park Baseball Field Renovation	-	34,872	9,191	-	44,063
PRKCI	PV006	149	Parks	Huddart Park Meadow Lawn Renovation	-	35,849	-	-	35,849
PRKCI	PV008	150	Parks	Huddart Richards Road Repairs	-	36,991	4,268	26,524	67,783
PRKCI	PV013	151	Parks	Old Guadalupe Trail Renovation	-	20,995	1,998	181,613	204,606
PRKCI	PV014	152	Parks	Ralston Trail Repaving	-	47,422	-	-	47,422
PRKCI	PV018	153	Parks	Wunderlich Carriage House Restoration	-	40,516	715,128	-	755,644
PRKCI	PV019	154	Parks	Wunderlich Stable Hay Barn Plans	-	5,777	-	-	5,777
PRKCI	PV020	155	Parks	Flood Park Improvements	-	-	12,811	75,420	88,230
PRKCI	PV021	156	Parks	Green Valley Trail	-	5,456	-	-	5,456
PRKCI	RANGR	157	Parks	Ranger Residences	-	89,202	144,832	133,440	367,475
PRKRL	RAVTR	158	Parks	Ravenswood Bay Trail	104,338	221,748	34,523	639,390	1,000,000
PRKRL	SCACR	159	Parks	SCA Youth Corps	401,172	276,741	-	-	677,912
PRKRL	SCAGI	160	Parks	SCA GIS Database	208,045	24,173	-	-	232,218
PRKCI	SMVCR	161	Parks	Sam Mcdonald VC Renovation	-	24,833	2,989	-	27,822
PRKRL	WAVTR	162	Parks	Wavecrest Trail	155,892	65,249	35,669	-	256,811
NDSYP	YESSP	163	Office of Sustainability	Youth Exploring Sea Level Rise	12,739	-	-	-	12,739

SCHEDULE B - Expenditures by Sub-Initiative for FY 2013-14 through FY 2019-20 (cont'd)

Initiative	Sub-Initiative	Department	Initiative Name	2013-14 to 2016-17 Actual*	2017-18 Actual	2018-19 Actual	2019-20 Actual	Totals
MEAS6: Older Adults and Veterans								
HLTOA	AASAF	164	Aging and Adult	AAS Age Friendly	\$ -	\$ -	\$ -	\$ 62,700
HLTOA	AASDC	165	Aging and Adult	AAS Dementia Services	687,777	463,500	463,500	477,405
HLTOA	AASED	166	Aging and Adult	AAS Elder Depend Adult Protect	1,311,190	675,263	675,263	695,521
HLTOA	AASFC	167	Aging and Adult	Contract Foster City Village	10,000	(7,541)	-	-
HLTOA	AASFL	168	Aging and Adult	AAS Friendship Line	376,369	103,000	206,000	212,180
HLTOA	AASKC	169	Aging and Adult	AAS Kinship Caring MH	131,213	77,250	77,250	79,568
HLTOA	AASME	170	Aging and Adult	AAS Meals Express Program	107,849	146,904	146,904	211,311
HLTOA	AASMV	171	Aging and Adult	AAS Supplemental Meals on Wheels	-	-	-	42,000
HLTOA	AASOM	172	Aging and Adult	AAS Ombudsman	223,139	114,981	114,981	118,430
DAOEA	DAOEA	173	District Attorney	District Attorney Elder Abuse	1,615,302	890,329	950,371	966,985
EMSRC	EMSRC	174	County Health	EMS - Medical Reserve Corps	-	-	-	40,607
HLTFP	EMSFP	175	Emergency Medical Services	EMS Falls Prevention	63,853	41,416	41,416	-
HSAVS	HSAVS	176	Human Services Agency	Veterans Services	653,100	237,297	229,564	326,570
MEAS7: Community								
NDSL	BOSLG	177a	County Manager's Office	Coastside Hope - PCs	3,398	-	-	-
NDSL	BOSLG	177b	County Manager's Office	Puente - PCs	5,000	-	-	-
NDSL	BOSLG	177c	County Manager's Office	Pacifica Resource Center - PCs	5,000	-	-	-
NDSL	BOSLG	177d	County Manager's Office	Contribution to Tanforan Assembly Center	250,000	-	-	-
CAPBF	CAPBF	178	County Manager's Office	Buildings and Facility Infrastructure	6,783,844	1,841,249	1,017,231	588,155
CCOAS	CCOAS	179	County Counsel	Measure K Airports (FAA)	-	-	32,057	-
CMOI1	CMOI1	180	County Manager's Office	Community Legal Aid Services	-	219,725	276,000	284,280
CMOOC	CMOOC	181	County Manager's Office	Measure A Outreach Coordinator	263,047	163,071	191,592	154,924
DPWA1	DPWA1	182	Public Works	Measure K Support SMO Airports	-	149,266	200,861	199,276
DPWAC	DPWAC	183	Public Works	Measure K Airport Capital Project	-	-	501,657	559,363
DPWBC	DPWBC	184	County Manager's Office	Bicycle Coordinator	100,759	67,505	48,246	60,564
DPWC1	DPWC1	185	Public Works	CSA 11 Improvement Projects	-	-	450,027	42,973
HLTCC	HLTHR	186	Public Health	CDI Airport - Clinicians	-	-	5,081	51,149
HLTNC	HLTHQ	187	Public Health	CDI Airport - Non Clinicians	-	-	22,309	14,477
HSA61	HSA61	188	Human Services Agency	Immigrant and Veterans Services	37,514	-	-	-
HSAB1	HSAB1	189	Human Services Agency	Rosalie Rendu Inc.	23,710	-	-	-
HSAFB	HSAFB	190	Human Services Agency	Second Harvest Food Bank	600,000	150,000	150,000	154,500
HSAPF	HSAPF	191	Human Services Agency	Community Legal Aid Services	347,469	-	-	-
HSAPF	HSAP2	192	Human Services Agency	Peninsula Family Services District 2	95,000	95,000	-	-
HSAPF	HSAP5	193	Human Services Agency	Peninsula Family Services District 5	122,500	122,500	-	-
ISDTI	ISDTI	194	Information Services Department	Technology Infrastructure and Open Data	17,182,508	9,671,255	4,784,980	2,710,816
LIBC1	LIBCN	195	Library	Library Capital - Miscellaneous	247,749	659,951	46,134	-
LIBC1	LIBEP	196	Library	Library Capital - EPA	40,448	6,307	134,618	5,164
LIBC1	LIBPC	197	Library	Library Capital - Pacifica	1,705,454	-	-	-
LIBC1	LIBSC	198	Library Capital - South San Francisco	County Library	500,000	-	-	-
NDSST	NDSST	199	County Manager's Office	SamTrans-Youth, Elderly, Disabled	18,750,000	5,000,000	1,875,000	625,000
PLNPI	PLNPI	200	County Manager's Office	North Fair Oaks General Plan Implementation	2,851,599	1,897,760	944,852	929,933
SHFAS	SHFAS	201	Sheriff	Measure K Airports (FAA Ruling)	-	-	1,781,656	1,826,367
Total Measure K Funded Initiatives				\$ 162,791,611	\$ 88,416,871	\$ 102,600,256	\$ 82,407,371	\$ 436,216,109
*Consolidated Actuals for FY2013-14 through FY2016-17. See prior year annual report for amounts by each year.								
**Resource Conservation District loan repaid in FY2016-17.								