

ICOC FY 2017-2018 Plan Draft Section Revisions

6. Points of Contact for ICOC Interfaces

The ICOC reports to the Neighborhoods Commission. As part of the oversight process, the ICOC will interface with the City Manager's Office, including the Budget Office, San Jose Budget Department and City Manager Office. A single point of contact will conduct the communications with those operations. The single point of contact will reduce the need for CMO staff to perform liaison duties and provide a means for the ICOC to have a line of communications with operations providing information to the ICOC. ICOC requests for information are expected to be acknowledged within 10 working days. The point of contact will be the ICOC Chair or designated alternate.

8. Review and Analysis of FY2017-2018 Measure B Revenue Data

Measure B requires oversight of the measure's revenue. However, the Measure B did not establish a method or system for tracking and reporting the measure's budgeted allocations, actual allocations, and the result of the expenditure.

The Measure B Local Sales Tax revenue is sourced to the General Fund. Separate expense appropriations accounting codes designated specifically for the measure were not uniformly used and it is not possible for the City, or a financial auditor, to specifically associate applicable all the General Fund expenditures to the measure. Additionally, there is no comparable San Jose City Manager's Budget Addendum (MBA) #14 for FY 2017-2018 Measure B revenue expenditures. MBA 14 was the Measure B FY2016-2017 Provisional Budget and Ongoing Spending Priorities Plan.

As a result, for the FY2017-2018 revenue oversight, the ICOC will rely on audited financial statements and other certifications provided by the City Manager's Budget Office San Jose Budget Department-provided for 2017-2018 Measure B Local Sales Tax data for budgeted allocations, actual allocations, and the result of the expenditure.

The City Manager's Budget Office San Jose Budget Department will provide the ICOC with a FY2017-2018 Measure B Local Sales Tax Reconciliation memo. The memo will provide details of the Measure B revenue allocations with respect to the FY2017-2018 Operating Budget document and the City's FY2017-2018 Comprehensive Annual Financial Report data audited by the City's independent financial auditor. The memo will also indicate if whether any Measure B proceeds allocated to the various departments and programs were used to offset reductions elsewhere within in addition to their respective budgets originally included in the FY2017-2018 Proposed Operating Budget document.

