

TO: HONORABLE MAYOR AND
CITY COUNCIL

FROM: Neighborhoods
Commission Independent Citizens
Oversight Committee for the
Measure B ¼-cent sales tax

DATE: 10 April 2019

SUBJECT: Neighborhoods Commission Independent Citizens Oversight Committee (ICOC) 2016 Measure B 1/4-Cent Sales Tax ANNUAL Report FOR FISCAL YEAR 2017-2018

1. RECOMMENDATION

Accept this report on the Measure B 1/4-Cent Sales revenues and allocations. Accept the Fiscal Year (FY) 2017-2018 Neighborhoods Commission Independent Citizens Oversight Committee (ICOC) findings and recommendations.

2. OUTCOME

This report to the Mayor and Council provides the ICOC findings and recommendations for the Measure B 1/4-Cent Sales Tax revenues and allocations for FY 2017-2018. The revenues reported for FY 2017-2018 represent the second year of Measure B implementation and were for 12 months. The revenues reported for the first year of Measure B implementation were for 8 months.

3. OVERVIEW

This report documents the findings of the Neighborhoods Commission (NC) Independent Citizens Oversight Committee (ICOC) for the Measure B ¼-cent sales tax revenues. The report covers the period from 7/1/2017 to 6/30/2018.

The ICOC was authorized as a result of the San José City's Measure B Sales Tax ballot measure approved by the voters on June 7, 2016 that required Independent Citizens Oversight with public review of spending, and all revenues controlled locally.

San José City Manager provided the Measure B 1/4-Cent Sales Tax revenues, allocations, and expenditures for FY 2017-2018. The findings in this report are based on the Measure B data provided by the San José City Manager.

4. FINDINGS

San José City's 2016 Measure B ¼-Cent Sales Tax revenues received for FY 2017-2018 were \$42,605,777. The revenues were allocated and expended for each of the Measure B categories as detailed in table 4-1. This report provides the methodology used to develop the findings and analyses of the findings.

Table 4-1. FY 2017-2018 Measure B ¼-Cent Sales Tax Allocations

Measure B Category	Measure B Allocation (dollars)	Percent Allocated
Improving Police Response to Reduce Violent Crimes and Burglaries	22,982,447	53.94
Improving 911/Emergency Medical/Fire Response Times	7,536,544	17.7
Repairing Potholes and Streets	998,642	2.34
Expanding Gang Prevention	1,000,000	2.35
Maintaining the City’s Long-Term Financial Stability	9,150,000	21.47
Other	938,144	2.20
Total	42,605,777	100

5. CHARTER

City of San José Council Resolution No. 78016, adopted December 13, 2016 designates the Neighborhoods Commission of the City of San José as the local sales tax independent citizens oversight committee, as outlined in the Measure B ¼-Cent Sales Tax Ballot measure.

The resolution further designates the Neighborhoods Commission as the Oversight Committee, to absorb the oversight function required by Measure B within the existing scope of the Neighborhoods Commission, and requires that the Neighborhoods Commission, in its role as the Oversight Committee, review local sales tax revenues annually and report to the City Council on the local ¼-cent sales tax measure during the annual budget process.

Each year, for the life of the Measure B ¼-Cent Sales Tax, the ICOC will review:

- Revenue resulting from Measure B
- Areas of the San José annual budget impacted by Measure B
- Measure B sales tax revenue and expenditure data provided by the San José City Manager’s Office.

The ICOC will review and analyze data provided by the City and produce an annual report with a timeline defined by the City, containing an evaluation of the proposed budget allocations with the actual expenditures and submit that report to the City Council.

6. SCOPE OF WORK.

The San José City’s Tax ballot measure and the ICOC charter define the scope of work.

San José City’s 2016 Measure B Sales Tax ballot measure: *To fund essential City services such as: improving police response to reduce violent crimes and burglaries; improving 911/emergency medical/fire response times; repairing potholes and streets; expanding gang prevention; and maintaining the City’s long-term financial stability, shall the City of*

San José enact a ¼ percent sales tax for 15 years, providing about \$40 million annually, requiring Independent Citizens Oversight with public review of spending, and all revenues controlled locally.

On August 10, 2016, the City's Rules Committee directed the City Manager to: 1) create a process for appointing citizens to the ICOC, with explicit consideration that the City's NC serve as the Committee by absorbing Measure B's mandated functions within the existing purpose of the NC; 2) establish a schedule for periodic meetings of the ICOC, at least annually; and 3) determine a scope of duties consistent with voter authorization. The use of the NC as the ICOC will conserve City resources and staff time and aligns with past work the NC has done on budget engagement. The City desires to designate the NC as the ICOC, absorb the oversight function required by Measure B within the existing scope of the Neighborhoods Commission, and require that the Neighborhoods Commission, in its role as the ICOC, review local sales tax revenues annually and report to the City Council on the local sales tax measure during the annual budget process.

7. ICOC STANDING COMMITTEE MEMBERSHIP

The ICOC membership is limited to NC commissioners. Members of the public or former commissioners cannot be members. A list of the NC Commissioners serving on the ICOC during 2018/2019 is provided in table 7-1.

Table 7-1. NC ICOC Commissioners Serving During 2018/2019

Commissioner	District
Carter, Jim	6
Cunningham*, Gary	1
Giammona, Richard	10
Hernandez, Mimi	5
Martin, Terry	9

*Chair

8. ICOC MEETINGS

ICOC meetings were conducted in accordance with SJ City and Brown Act requirements. SJ City Manager staff provided support for meeting venues, agendas, notices, and minutes.

9. OVERSIGHT METHODOLOGY

The San José City Council did not take separate action to allocate Measure B revenues to specific expenditures in FY 2017-2018. The ICOC requested Measure B FY 2017-2018 revenue data be provided for oversight review in a format comparable to that provided in San José City Manager Budget Addendum #14 (MBA #14): Subject: Sales Tax Ballot Measure: 2016-2017 Provisional Budget and Ongoing Spending Priorities Plan. MBA #14 was used as a basis for reviewing FY 2016-2017 Measure B revenue data.

San José City Manager provided the Measure B 1/4-Cent Sales Tax revenues, allocations, and expenditures for FY 2017-2018 in the requested format. The findings in this report are based on the Measure B data provided by the San José City Manager.

9.1 Audited Data

Audited sales tax revenue data was provided to the ICOC by the San José City Manager. The data was audited by City's independent financial auditor, Macias, Gini & O'Connell, LLP as part of the audit of the City's 2017-2018 Comprehensive Annual Financial Report (CAFR). Sales tax allocation data was not cited.

The San José City Manager Budget Office provided the ICOC with a FY 2017-2018 Measure B Local Sales Tax Reconciliation memo. The memo is provided as attachment 1 to this report. The memo provided details of the Measure B revenue allocations with respect to the City's 2017-2018 Comprehensive Annual Financial Report data audited by the City's independent financial auditor. The memo notes that the items identified in the matrix with a "Fiscal Year Initiated Date" of 2017-2018 represent an increase in resources above a department's 2017-2018 Base Budget allocation as displayed in the 2017-2018 Proposed Operating Budget. The only exception is the allocation for "Police Officer Retention and Attraction", which includes compensation increases agreed to with the Police Officers Association during the 2016-2017 fiscal year, and was subsequently incorporated into the Police Department's 2017-2018 Base Budget.

A matrix was developed as a baseline of the budget items and comparing those items with the proposed budget and actual expenditures. The results of the comparisons form the basis of the finding for each of the budget items. The finding includes a description of the expenditures for that budget item. The matrix is provided as attachment 2 to this report. The San José City Manager Budget Office provided the ICOC with the expenditure data and explanatory notes contained within the Matrix.

9.2 Matrix Description

The following is a description of the matrix format and content.

- a. Category. Identifies the budget item associated with each Measure B category
- b. Fiscal Year Initiated. Identifies the fiscal year budget item was originally funded with Measure B revenue
- c. Description. Describes the scope of the budget item
- d. Budgeted Allocation. Identifies the funds proposed for that budget item
- e. Measure B Allocation. Contains the allocated expenditures for that budget item
- f. Findings. Contains the evaluation of the proposed allocation with the actual expenditure, and the resultant outcome.

10. FINDINGS ANALYSES

San José City's 2016 Measure B ¼-Cent Sales Tax revenues received for FY 2017-2018 were \$42,605,777 as stated in attachment 1. The revenues were planned to be allocated and expended for each of the following Measure B categories:

- Improving police response to reduce violent crimes and burglaries
- Improving 911/emergency medical/fire response times
- Repairing potholes and streets
- Expanding gang prevention

- Maintaining the City's long-term financial stability

Findings are provided for each of the measure categories detailing how the revenues were allocated and expended. Some budget items may have had their planned funding adjusted. The adjustments are noted in the findings. The findings were based on the following:

- a. The SJ FY 2017-2018 Comprehensive Annual Financial Report (CAFR) cited in attachment 1 did not reference or specifically mention the ¼ Cent Sales Tax measure revenue or allocations.
- b. The SJ FY 2017-2018 Annual Report cited in attachment 1 specifically mentions the ¼ Cent Sales Tax measure in the paragraph "Local Sales Tax" and states that the revenue was \$42.6 million. The report did not mention Measure B revenue allocations.
- c. The FY 2017-2018 Measure B Local Sales Tax Reconciliation memo (attachment 1) states that because separate expense accounting codes designated specifically for the Local Sales Tax were not used for several line items, it is not possible for the City, or a financial auditor, to specifically tie all the General Fund expenditures to the Local Sales Tax.

Although Measure B requires oversight of the revenue, San José Council Resolution No. 78016, and other related ICOC documents did not establish a method or system for tracking and reporting each item's budgeted allocation, actual Measure B allocation, and the result of the expenditure. The data resulting from a tracking and reporting system could have been audited and provided to the ICOC.

As a result, the ICOC relied on the San José City Manager Budget Office-provided FY 2017-2018 Measure B Local Sales Tax Reconciliation memo and the Measure B expenditure data and explanatory notes contained within the Matrix to develop the finding for each budget item.

10.1 Improving Police Response to Reduce Violent Crimes and Burglaries.

The total allocation for this category was \$22,982,447. Revenues were distributed among the following subcategories:

10.1.1 Improve Response to Burglary and Neighborhood Crime. \$1,911,190 was included in the Police Department's Personal Services and Non-Personal/Equipment budget. The funding continues 14.0 Community Service Officer I/II, 4.0 Senior Community Service Officer, and 1.0 Supervising Community Service Officer positions as well as non-personal/equipment funding added in FY 2016-2017 from the Local Sales Tax.

10.1.2 Expand Police Recruitment. \$325,000 of one-time funding was added to the Police Department's Non-Personal/Equipment budget for recruiting candidates for the upcoming Police Officer Recruit Academies as well as for civilian vacancies, such as Public Safety Communication Specialists and Public Safety Dispatchers in the 9-1-1 Emergency Communications Center as well as Community Service Officers.

10.1.3 Improve Crime Solving. \$417,925 was included in the Police Department's Personal Services budget. The funding continues 5.0 Crime and Intelligence Analyst positions added in FY 2016-2017 from the Local Sales Tax.

10.1.4 Maintain Police Deployment Levels. \$4,050,000 of additional overtime funding was added to the Police Department's Personal Services budget. The funding was expended to address higher than anticipated overtime costs due to unfilled vacancies in both sworn and civilian positions.

10.1.5 Police Officer Retention and Attraction. \$16,278,332 was funded and expended to improve sworn Police recruiting and retention and increase the number of sworn officers hired. Salary increases were approved in FY 2017-2018 that exceeded the 3% increase assumed in the General Fund Forecast.

10.2 Improving 911/Emergency Medical/Fire Response Times.

The total allocation for this category was \$7,536,544. Revenues were distributed among the following subcategories:

10.2.1 Improve Fire Medical Response. \$2,902,666 is ongoing overtime funding and is included in the Fire Department's Personal Services budget. The funding continues ongoing overtime added in FY 2016-2017 from the Local Sales Tax to maintain Fire Department sworn minimum staffing levels, which prevents the "browning out" (placing out of service) of any fire companies where there are staff absences.

10.2.2 Improving Emergency Medical Response. \$2,278,306 is ongoing funding included in the Fire Department's Personal Services budget. The funding continues two Fire Squad Units added in 2016-2017 from the Local Sales Tax. The Squads are two-person response units that respond to low level emergency medical services (EMS) requests and provide utility support at larger incidents.

10.2.3 Dispatch Consoles for Use on Silicon Valley Regional Communication System. \$1,900,000 was transferred to the Communications C&C Tax Fund for purchase of dispatch consoles. Transfers funds from the General Fund to the Communications Construction and Conveyance (C&C) Tax Fund to purchase Silicon Valley Regional Communications Services dispatch consoles for use in the Police and Fire Communications Center that serves as the primary Public Safety Answering Point (PSAP) and the South San José Police Substation that serves as the secondary PSAP.

10.2.4 Dispatch Consoles/Mobile Device Installation Staffing. \$68,049 was allocated to the Police Department's Non-Personal/Equipment (\$47,634) and the Fire Department's Non-Personal/Equipment budgets (\$20,415). Adds funding for the installation, repair, and maintenance of mobile device units and dispatch consoles for Police and Fire operations in preparation of the upcoming transition to the Silicon Valley Regional Communications System.

10.2.5 Office of Emergency Services - Disaster Preparedness. \$265,000 of one-time funding was initially allocated to the Fire Department's Non-Personal/Equipment Budget. During FY 2017-2018, the Office of Emergency Management was transferred to the City Manager's Office, along with this associated funding. The one-time funding supports the Office of Emergency Services and the Emergency Operations Center. These funds allow for the development of the following plans: Recovery Plan, Debris Management Plan, Crisis Communications Plan, Donations and Volunteer Plans, and Damage Assessment Plan.

10.2.6 Office of Emergency Services - Disaster Preparedness Analytical Staffing. \$82,523 was funded and expended for this category. Adds 1.0 Analyst to provide financial and grants management support to the Office of Emergency Services, including budget development and monitoring, management of grant proposals, grant award processes, program deliverables, reimbursement requests, and grant management audits for various federal and State grants.

This position was initially funded from the Fire Department's Personal Services budget. During FY 2017-2018, the Office of Emergency Management was transferred to the City Manager's Office, along with this position and associated funding.

10.2.7 Automated External Defibrillators for Police Vehicles. \$40,000 was allocated to the Police Department's Non-Personal/Equipment budget. The one-time funding was for the acquisition installation of Automated External Defibrillator (AED) machines in 50 Police Field Patrol supervisor vehicles.

10.3 Repairing Potholes and Streets.

The total allocation for this category was \$998,642. Revenues were distributed for street repair.

10.3.1 Pavement Maintenance Program. \$998,642 was allocated as a separate capital expenditure appropriation. An amount of \$1,358 was unspent and not carried forward into FY 2018-2019. Adds one-time funding to pave and repair streets throughout the City. In 2017-2018, this amount of pavement funding allowed for approximately 1.4 miles of street resurfacing and 4 miles of street sealing.

10.4 Expanding Gang Prevention. The total allocation for this category was \$1,000,000.

10.4.1 San José Works: Youth Jobs Initiative. \$1,000,000 was allocated as a separate city-wide expenditure appropriation. Approximately \$89,000 was unspent in FY2017-2018, but was carried forward to be spent in FY 2018-2019.

10.5 Maintaining the City's Long-Term Financial Stability.

The total allocation for this category was \$9,150,000.

10.5.1 2018-2019 Future Deficit Reserve. \$9,150,000 was allocated to a separate reserve appropriation to help the City address the anticipated General Fund shortfall for FY 2018-2019. Funds \$9.15 million of the \$34.8 million FY 2018-2019 General Fund shortfall projected in the 2018-2022 General Fund Forecast that was issued in February 2017. *Although funding a General Fund shortfall aids in maintaining the City's long-term financial stability, this was not the general public understanding of Measure B.*

10.6 Other.

The total allocation for this category was \$938,144. Revenues were distributed among the following subcategories:

10.6.1 Neighborhood Park Maintenance. \$609,881 was funded and expended for adding 2.0 Park Maintenance Repair Worker I and 7.0 Grounds worker positions, and non-personal/equipment funding to supplement the existing park maintenance budget in order to improve the overall appearance of the City's neighborhood park system. The cost for these positions was added to the Parks, Recreation and Neighborhood Services budget.

10.6.2 Project Hope Program. \$108,263 was allocated to the Parks, Recreation and Neighborhood Services Personal Services budget. Adds one-time funding to support the Project Hope Program. This funding will ensure Project Hope will remain funded through June 30, 2018.

10.6.3 MANDATORY Transfer of Local Sales Tax Proceeds to the Airport Revenue Fund (Jet Fuel). \$220,000 was transferred to the Airport Revenue Fund for estimated Local Sales Tax revenue generated from jet fuel sales from December 2017 through June 2018. Per Federal Aviation Administration (FAA) policy, beginning December 8, 2017, Sales Tax revenue related to jet fuel sales that are located on Airport properties must be returned to the Airport Department.

11. OBSERVATIONS/COMMENTS

The following Observations/Comments are derived as a result of the operation of the ICOC during the 2017/2018 session:

- The ICOC met seven times during the 2018-2019 session beginning in November 2018
- Support was provided for the ICOC by CMO staff for meetings
- A charter, plan, schedule, and draft report were developed by the committee early in the process

- ICOC was able to establish a line of communications with the San José City Manager Budget Office to determine the type and format of the data that would be provided to the ICOC and when. Additionally, a single point of contact was established with the ICOC and San José City Manager Budget Office
- CMO staff were not used to perform liaison duties in place of having face-to-face meetings with the San José City Manager Budget Office
- The CMO position on Measure B is that it is a general measure and the wording of the ballot designating specific items is “for guidance only” and is not binding.
- The San José City Manager Budget Office did not separate expenditures from Measure B revenues and commingled them with other SJ expenditures.
- The ICOC was unable to determine whether Measure B revenue served as an addition to a department’s budget or was used to fill a budget shortfall. The ICOC relied on a certification from the San José City Manager Budget Office (attachment 1) stating items identified in the matrix with a “Fiscal Year Initiated Date” of 2017-2018 represent an increase in resources above a department’s 2017-2018 Base Budget allocation as displayed in the 2017-2018 Proposed Operating Budget. The only exception was the allocation for “Police Officer Retention and Attraction”, which included compensation increases agreed to with the Police Officers Association during the 2016-2017 fiscal year, and was subsequently incorporated into the Police Department’s 2017-2018 Base Budget.
- \$9,150,000 was allocated to a separate reserve appropriation to help the City address the anticipated General Fund shortfall for FY 2018-2019. This allocation was classified as part of Maintaining the City’s Long-Term Financial Stability, one of the Measure B categories. Although funding a General Fund shortfall aids in maintaining the City’s long-term financial stability, this was not the general public understanding of Measure B.

12. RECOMMENDATIONS

The following recommendations are derived as a result of the operation of the ICOC during the 2017/2018 session:

- Provide a method or system for tracking and reporting each item’s budgeted allocation, actual Measure B allocation, and the result of the Measure B expenditure. Provide the Measure B data resulting from a tracking and reporting system to the Independent Auditor to be audited. Provide the audited data to the ICOC to develop the findings.
- Create a Local Sales Tax Spending Plan comparable to SJ City Manager Budget Addendum #28: Subject: Sales Tax Ballot Measure: 2018-2019 for each year the local tax measure is in effect.
- Start the ICOC 2018/2019 effort in September 2019
- Schedule the ICOC, CMO, and SJ City Manager Budget Office to meet in November 2019 to coordinate the FY 2018-2019 ICOC plan, schedule, and draft report. This was done for the FY 2017-2018 ICOC and was productive.
- The ICOC recommends that Measure B revenues not be used for General Fund shortfalls.

13. SUMMARY

The FY 2017-2018 information needed by the ICOC to complete its findings was furnished when requested and in a timely manner.

A line of communications with the San José City Manager Budget Office was established early in the process. Additionally, single-points of contact were identified between the San José City Manager Budget Office and ICOC to facilitate the oversight process.

As a result of the timely delivery and completeness of the information furnished to the ICOC, the ICOC was able to complete its FY 2017-2018 findings on schedule. This resulted in a reduction in the number of ICOC meetings and a subsequent reduction of Staff support time.

Oversight of the Measure B ¼-cent sales tax revenues is well suited to the Neighborhoods Commission as part of its annual workplan. Commissioners who serve on the ICOC represent their neighborhoods and share the concerns of San José residents that tax revenues are appropriately allocated to items for which they are intended.

The Measure B ¼-cent sales tax revenue oversight and reporting performed by the Neighborhoods Commission can serve as a positive example for future tax measures.



Memorandum

TO: NEIGHBORHOOD COMMISSION - **FROM:** Margaret McCahan
INDEPENDENT CITIZENS
OVERSIGHT COMMITTEE

SUBJECT: 2017-2018 MEASURE B **DATE:** March 11, 2019
LOCAL SALES TAX
RECONCILIATION

This memorandum provides information requested by the Neighborhood Commission, Independent Citizens Oversight Committee (ICOC) related to Measure B Local Sales Tax data for fiscal year 2017-2018.

On June 7, 2016, San Jose voters approved a one-quarter percent Local Sales tax to fund City services. From July 1, 2017 through June 30, 2018, the City collected Measure B Local Sales Tax revenue in the amount of \$42,605,777. This amount was reported in the City's 2017-2018 Annual Report (<http://www.sanjoseca.gov/DocumentCenter/View/80256>, p. II-9) prepared by the City Manager's Office. The City's 2017-2018 Comprehensive Annual Financial Report (CAFR) prepared by the Finance Department also incorporated this figure, and that report was audited by the City's independent financial auditor, Macias, Gini & O'Connell, LLP.

The Measure B Local Sales Tax revenue is one of many revenue sources in the General Fund, and Measure B revenue is tracked in a separate revenue accounting code. This separate accounting code enables the identification of the revenue attributed solely to the Local Sales Tax. However, unlike 2016-2017 where Measure B Local Sales Tax revenue was allocated in accordance with Manager's Budget Addendum #14 (*Sales Tax Ballot Measure: 2016-2017 Provisional Budget and Ongoing Spending Priorities Plan*), the City Council did not take separate action to allocate Measure B revenues to specific expenditures in 2017-2018.

As a result, the Administration developed the attached document labeled "ICOC Annual Measure B ¼-cent 2017-2018 Sales Tax Matrix", which conforms to the format requested by the ICOC. This document represents expenditures included in the 2017-2018 Adopted Budget that are: ongoing allocations originally established in 2016-2017 that were explicitly identified to receive funding as a result of Measure B passage as described in Manager's Budget Addendum #14; allocations in 2017-2018 that correspond to similar allocations in 2018-2019 that were explicitly identified by Manager's Budget Addendum #28: Local Sales Tax Adjustments; and

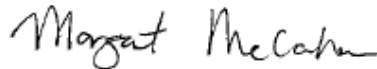
Attachment 1. FY 2017-2018 Measure B Local Sales Tax Reconciliation memo (1 of 2)

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allocations in 2017-2018 that align to the intent and spirit of the Measure B ballot language. With one exception, the items identified in the matrix with a "Fiscal Year Initiated Date" of 2017-2018 represent an increase in resources above a department's 2017-2018 Base Budget allocation as displayed in the 2017-2018 Proposed Operating Budget. The only exception is the allocation for "Police Officer Retention and Attraction", which includes compensation increases agreed to with the Police Officers Association during the 2016-2017 fiscal year, and was subsequently incorporated into the Police Department's 2017-2018 Base Budget.

As in 2016-2017, several of the allocations described in the matrix were added to existing General Fund expense appropriations within the 2017-2018 Adopted Budget. Because separate expense accounting codes designated specifically for the Local Sales Tax were not used for several line items, it is not possible for the City, or a financial auditor, to specifically tie all the General Fund expenditures to the Local Sales Tax. The City Manager's Budget Office and the ICOC collaborated on the development of the expenditure data and explanatory notes contained within the Matrix.

It is important to note that, for fiscal year 2018-2019, separate expenditure appropriations related to the Local Sales Tax to enable the tracking and reporting of these expenditures were approved by the City Council with the inclusion of Manager's Budget Addendum #28 "Local Sales Tax Budget Adjustments" into the Mayor's June Budget Message for Fiscal Year 2018-2019. These appropriations tie directly to the revenue estimate for the Local Sales Tax.



MARGARET MCCAHAN
Budget Director

Attachment: ICOC Annual Measure B ¼-cent Sales Tax Matrix

Attachment 1. FY 2017-2018 Measure B Local Sales Tax Reconciliation memo (2 of 2)

Attachment 2. ICOC Annual Measure B ¼-Cent Sales Tax Matrix for FY 2017-2018 (1 of 4)

Attachment 2. ICOC Annual Measure B ¼-Cent Sales Tax Matrix for FY 2017-2018 (2 of 4)

Attachment 2. ICOC Annual Measure B ¼-Cent Sales Tax Matrix for FY 2017-2018 (3 of 4)

Attachment 2. ICOC Annual Measure B ¼-Cent Sales Tax Matrix for FY 2017-2018 (4 of 4)