

TO: HONORABLE MAYOR AND
CITY COUNCIL

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

DATE: 7 September 2021

SUBJECT: Neighborhoods Commission Independent Citizens Oversight Committee (ICOC) 2016 Measure B 1/4-Cent Sales Tax ANNUAL Report FOR FISCAL YEAR 2019-2020

1. RECOMMENDATION

Accept this report on the Measure B 1/4-Cent Sales revenues and allocations. Accept the Fiscal Year (FY) 2019-2020 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 2019-2020. The revenues reported for FY 2019-2020 represent the fourth year of Measure B implementation and were for 12 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 7/1/2019 to 6/30/2020.

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 2019-2020. 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 2019-2020 were \$43,150,275. 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 2019-2020 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	29,278,795	68.0
Improving 911/Emergency Medical/Fire Response Times	8,659,008	20.0
Repairing Potholes and Streets	0	0
Expanding Gang Prevention	2,688,517	6.2
Maintaining the City's Long-Term Financial Stability	0	0
Other	2,523,955	5.8
Total	43,150,275	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 for the FY 2019-2020 oversight review is provided in table 7-1.

Table 7-1. NC ICOC Commissioners Serving for the FY 2019-2020 Oversight Review

Commissioner	District
Buchanan, Jewell	5
Carter, Jim	6
Cunningham*, Gary	1
Giammona, Richard	10
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

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

Measure B Local Sales Tax revenue is sourced to the General Fund. For FY 2019-2020, the City Council approved Manager's Budget Addendum (MBA) #34, Local Sales Tax Budget Adjustments, dated May 31, 2019.

The MBA allocated specific uses for Measure B sales tax and identified specific expenditure appropriations that allow for straightforward tracking of expenses. The original allocations in MBA #34 were adjusted through City Council action several times during the year, including adjustments to account for revenue decreases below the initial 2019-2020 Adopted Budget estimate of \$47.0 million.

The City Manager's Budget Office provided information regarding Measure B revenues, budgeted spending allocations, and expenditures for FY 2019-2020 in the format requested by the ICOC. The findings in this report are based on the Measure B data provided by the City Manager's Budget Office.

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 2019-2020 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 2019-2020 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 FY 2019-2020 Comprehensive Annual Financial Report data audited by the City's independent financial auditor. The memo notes that the items in the matrix with a "Fiscal Year Initiated" date of 2016-2017, 2017-2018, and 2019-2020 represent previous allocations of Measure B funding that are ongoing in nature, and continued into 2019-2020. Those items in the matrix with a "Fiscal Year Initiated" date of 2019-2020 represent an increase in resources above a department's 2019-2020 Base Budget allocation as displayed in the 2019-2020 Proposed Operating Budget. The City Manager's Budget Office and the ICOC collaborated on the development of the explanatory notes contained within the Matrix.

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. Adopted Budget Allocation. Identifies the funds proposed for that budget item
- e. Modified Budget Allocation. Identifies changes in funding, if any, approved by City Council, made throughout the fiscal year for that budget item
- f. Expenditure Actuals. Identifies the actual amount spent, encumbered, and/or rebudgeted for that budget item
- g. Non-Measure B Supported Expenditure Actuals. Identifies certain expense amounts as being funded from revenues other than Measure B
- h. Total Measure B Actuals. Identifies the total expense amount for Measure B expenditures.
- i. 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 2019-2020 were \$43,150,275 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 2019-2020 Comprehensive Annual Financial Report (CAFR) cited in attachment 1 did not reference or specifically mention the ¼ Cent Sales Tax measure revenue or allocations. (Page 9 of the linked CAFR displays the audited figure for total sales tax:
<https://www.sanjoseca.gov/home/showpublisheddocument/68238/637455300464000000>)
- b. The SJ FY 2019-2020 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 \$43,150,275. The report did not mention Measure B revenue allocations. (Page II-10 of the linked report:
<https://www.sanjoseca.gov/home/showpublisheddocument/64533/637375855402770000>)
- c. The FY 2019-2020 Measure B Local Sales Tax Reconciliation memo (attachment 1) states that Measure B revenue is tracked in a separate revenue accounting code that enables the identification of the revenue attributed solely to the Local Sales Tax. Separate expenditure appropriations related to the Local Sales Tax were created in 2019-2020 to enable the tracking and reporting of these expenditures, which was approved by the City Council with the inclusion of Manager's Budget Addendum #34 "Local Sales Tax Budget Adjustments". Supplemental documentation and reports from the City's Financial Management System were provided to the ICOC by the City Manager's Budget Office.

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 City Manager's Budget Office, based on feedback from the ICOC, created in 2019-2020, separate expenditure appropriations related to the Local Sales Tax to enable the tracking and reporting of these expenditures.

The ICOC relied on the San José City Manager Budget Office-provided FY 2019-2020 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 \$29,278,795. Revenues were distributed among the following subcategories:

10.1.1 Improve Police Response. \$10,130,000 was allocated to continue 1.0 Police Lieutenant, 7.0 Police Sergeant, and 33.0 Police Officer positions, increasing the sworn staffing level from 1,109 to 1,150, overtime funding of \$237,000, and associated non-personal/equipment funding of \$738,000 that was added in 2018-2019. These additional positions will augment the patrol and investigations functions, which will improve response times to calls for service, enhance proactive policing efforts, and improve clearance rates by investigating additional cases and increasing follow-up investigative efforts. These positions were identified in the Sales Tax Measure: 2016-2017 Provisional Budget for addition in the future once vacancies were filled.

10.1.2 Maintain Police Deployment Levels. \$7,317,000 of funding was allocated to improve sworn Police recruiting and retention and increase the number of sworn officers hired, salary increases were approved in 2017-2018, 2018-2019, and 2019-2020 that exceeded the 3% increase assumed in the General Fund Forecast. Since these increases went into effect, the Police Department has hired 325 sworn officers and an additional 55 recruits are anticipated in June 2019. The sworn pay increase over the forecasted amount in 2019-2020 totals approximately \$27 million; however, \$7.3 million is supported by the Local Sales Tax

10.1.3 Sworn Hire Ahead Program. \$7,000,000 of funding was allocated to add one-time overtime funding of \$7.0 million to fund the Sworn Hire Ahead Program in 2019-2020. The Program aims to fill vacant positions with street-ready officers within an average of 90 days and uses dedicated funding to overstaff the Department above authorized sworn staffing levels to get a head start on training recruits so they are street-ready when sworn vacancies occur.

10.1.4 Improve Response to Burglary and Neighborhood Crime. \$ 2,667.000 of funding was allocated to continue 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 2016-2017 from the Local Sales Tax. The CSO Program increased from 54 to 73 positions to handle low-priority calls for service, freeing time for sworn officers to respond to higher priority calls for service and conduct proactive police work. The CSOs perform non-hazardous and non-emergency police functions, including field report writing, interviewing witnesses, conducting follow-up investigations, and collecting evidence.

10.1.5 Police Backgrounding and Recruiting Program. \$825,000 of funding was added for recruiting and backgrounding candidates for the upcoming Police Officer Recruit Academies as well as civilian candidates for non-sworn vacancies, such as Public Safety Communications Specialists and Public Safety Dispatchers in the 9-1-1 Emergency Communications Center.

10.1.6 Improve Crime Solving. \$612,000 was allocated to continue 5.0 Crime and Intelligence Analyst positions added in 2016-2017 from the Local Sales Tax. These positions support Field Patrol (1.0 position in each of the four Patrol Divisions) and Special Operations (1.0 position) in analyzing and reporting on real time divisional crime trends, allowing for consistency and continuity in this work.

10.1.7 School Crossing Guard Program. \$538,000 was allocated to continue 1.0 School Safety Supervisor position that was added in 2018-2019 to support the School Crossing Guard Program. This position assists with additional outreach, recruiting, and retention efforts as well as help with the supervisor span of control. Adds 9.5 School Crossing Guard PT unbenefited positions ongoing in 2019-2020 to the School Safety and Education Program to align the number of budgeted positions with the anticipated need for crossing guards.

10.1.8 Data Crime Center Staffing. \$189,795 was allocated to add 1.0 Division Manager to support a new Data Crime Center for the Police Department. The Center will pool resources (local, State, and national), share information with law enforcement partners, and create a conduit between Patrol and Investigations Units through a data-drive approach to address crime, crime trends, hot spots, and social network analysis.

10.2 Improving 911/Emergency Medical/Fire Response Times.

The total allocation for this category was \$8,659,008. Revenues were distributed among the following subcategories:

10.2.1 Improve Fire Medical Response. \$3,118,000 was allocated to continue funding ongoing overtime added in 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. \$2,653,012 was allocated to continue funding 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 FirstNet Emergency Communications Network. \$1,000,000 was allocated to add one-time funding of \$1.0 million to replace existing and add new cellular equipment and adds \$400,000 ongoing for cellular and data services for the City to join the nationwide FirstNet emergency responder broadband network. In the event of an emergency, this dedicated network bypasses the congestion that would occur on the current networks.

10.2.4 Office of Emergency Services – Disaster Preparedness. \$480,689 was allocated to add 1.0 Deputy Director and 1.0 Senior Executive Analyst and \$100,000 in non-personal/equipment funding that was added in 2018-2019 to support emergency operations planning, training, and the Community Emergency Response Team program.

10.2.5 Emergency Management Contractual Support. \$549,991 was allocated to add one-time non-personal/equipment funding of \$550,000 for the development of multiple Emergency Management plans identified in the City Council-adopted 2017 Coyote Creek Flood After Action Report and Improvement Plan.

10.2.6 Emergency Management Training and Exercise. \$400,000 was allocated to add one-time non-personal/equipment funding to train selected City staff to a Type II level of Emergency Operations Center (EOC) credentialing, and Office of Emergency Management staff to Type I level.

10.2.7 Community Emergency Response Training Program. \$151,772 was allocated to add 1.0 Senior Executive Analyst limit-dated through June 30, 2020 and one-time non-personal/equipment funding of \$150,000 to continue providing Community Emergency Response Training (CERT) classes across the City.

10.2.8 3-1-1 Call Transition. \$144,451 was allocated to add 1.0 Analyst II and 2.0 Senior Office Specialist positions, starting January 1, 2020, and one-time funding of \$60,000 to support the first phase transition of 3-1-1 calls (non-emergency) from Police and Fire Dispatch Center to the City's Customer Contact Center, to relieve call load pressures from Police and Fire that impede the City Public Safety Answering Point (PSAP) from meeting State mandates and national standards.

10.2.9 Emergency Medical Services (EMS) Response Time Improvement Technology Staffing. \$161,093 was allocated to add 1.0 Network Engineer position through June 30, 2020 to provide additional support to implement EMS technology projects, including installation of communications equipment on apparatus, support the electronic patient care system, and assist with the implementation of a backup network and support for the Fire Station Alerting System.

10.2.10 Type 1 Engines for Relief Fleet. There were no funds allocated for this item.

10.3 Repairing Potholes and Streets.

There were no funds allocated for this category.

10.4 Expanding Gang Prevention. The total allocation for this category was \$2,688,517.

10.4.1 San José Works: Youth Jobs Initiative. \$2,090,064 was allocated to continue ongoing funding of \$1.5 million added in 2018-2019 for the San José Works: Youth Jobs Initiative, a partnership between work2future and the Mayor's Gang Prevention Task Force (MGPTF). This program provides 1,000 youth with employment services and critical life skills instruction, including leadership development, financial literacy, job counseling, job readiness training, and other supportive services, such as transportation and clothing. San José Works allows youth to gain work experience, succeed, and deter involvement in gangs and crime throughout San José.

10.4.2 Project Hope Program (Gang Prevention and Neighborhood Safety). \$598,453 was allocated to continue 2.0 Community Coordinator and 1.0 Community Activity Worker positions and \$35,000 in non-personal/equipment funding added in 2018-2019; adds 1.0 Community Services Supervisor, 3.0 Community Activity Workers positions and \$120,000 in non-personal/equipment funding for 2019-2020 to expand the Project Hope Program by three additional sites for a total of six sites. Project Hope leverages community partnerships, community empowerment, and coordination of a broad range of City services to address challenges of crime, poverty, and blight. Project Hope's model focuses on catalyzing community engagement to sustain lasting change, with City staff providing the initial assistance.

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

There were no funds allocated for this category.

10.6 Other.

The total allocation for this category was \$2,523,955. Revenues were distributed among the following subcategories:

10.6.1 Police Administration Building/Police Communications Center Phase I Elevator Modernization.

\$345,000 was allocated to supplement \$3.5 million for the modernization of five elevators, including design and construction of two mechanical rooms to meet code requirements at the Police Administration Building and Police Communications Center. The elevators were built in the 1960s and are frequently out of service, and replacement parts are not readily available and are expensive to custom make.

10.6.2 Anti-Graffiti and Anti-Litter Programs Staffing (BeautifySJ). \$593,689 was allocated to continue 2.0 Community Activity Worker positions and \$25,000 in non-personal/equipment funding added in 2018-2019 to support community clean-up efforts; adds 1.0 Program Manager I, 1.0 Maintenance Worker II, 2.0 Community Activity Worker, and 2.0 Regional Park Aide PT positions, as well as \$300,000 in one-time non-personal/equipment funding for a trash compactor and vehicle in 2019-2020. In February 2017, the Mayor's Office launched the "BeautifySJ" initiative that challenges residents to become more engaged in beautifying the city. The Anti-Graffiti and Anti-Liter Program takes the lead in this initiative in addressing litter/trash and graffiti-related blight.

10.6.3 Neighborhood Parks Maintenance. \$774,323 was allocated to continue 2.0 Park Maintenance Repair Worker I and 7.0 Groundswoker positions, and non-personal/equipment funding to improve the overall appearance of the City's neighborhood park system. Neighborhood Park Maintenance does not comply with any of the Measure B categories or the intent of the measure.

10.6.4 Park Ranger Program Police Support. \$7,711 of Measure B revenue was allocated for one-time funding to supplement \$275,000 for Police staffing to assist Park Rangers three days per week, which includes Saturday patrol, in abating homeless encampments and preventing future re-encampments along creek sides and surrounding areas. The Actuals include: \$7,711 spent, \$268,715 rebudgeted to 20202021 as approved as part of MBA #32, (\$1,426) negative rebudget in 2020-2021 as approved as part of the 2019-2020 Annual Report.

10.6.5 Beautify SJ Days. \$180,760 was allocated to continue ongoing funding added in 2017-2018 to provide for approximately six neighborhood-led BeautifySJ Days for each of the City's ten Council districts. Each beautification event averages six to eight 40-cubic yards bins.

10.6.6 San Jose Streets Team Litter and Trash Removal. \$135,000 was allocated to add non-personal/equipment funding for litter and trash removal services as part of the larger effort to tackle blight and litter in public spaces.

10.6.7 MANDATORY Transfer of Local Sales Tax Proceeds to the Airport Revenue Fund (Jet Fuel). \$487,472 was transferred to the Airport Revenue Fund for estimated Local Sales Tax revenue generated from jet fuel sales from July 2019 through July 2020. 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 2019-2020 session:

- General
 - The ICOC met six times during the 2019-2020 session beginning in November 2019
 - 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 maintained a line of communications with the San José City Manager Budget Office single point of contact to coordinate the type and format of the data that would be provided to the ICOC and when.
 - 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 FY 2019-2020 Measure B Local Sales Tax revenue was tracked in a separate revenue accounting code that enables the identification of the revenue attributed solely to the Local Sales Tax. Based on feedback from the ICOC, separate expenditure appropriations related to the Local Sales Tax were created in 2019-2020 to enable the tracking and reporting of these expenditures, which was approved by the City Council with the inclusion of Manager’s Budget Addendum #34 “Local Sales Tax Budget Adjustments”. Supplemental documentation and reports from the City’s Financial Management System was provided to the ICOC by the City Manager’s Budget Office.
- **Neighborhood Park Maintenance.** \$774,323 was allocated to continue 2.0 Park Maintenance Repair Worker I and 7.0 Groundswoker positions, and non-personal/equipment funding to improve the overall appearance of the City's neighborhood park system. Neighborhood Park Maintenance does not comply with any of the Measure B categories or the intent of the measure.
- **FY 2019-2020 Measure B ¼-Cent Sales Tax Allocations for Personnel Funding.** \$26,371,824 was allocated for personnel funding of 102 full-time and 11.5 part-time positions. Personnel funding was 61% of FY 2019-2020 Measure B revenue allocated. The positions included 68 full-time and 9.5 part-time positions in the SJ Police Department, and 34 full-time and 2 part-time positions in other City departments. Table 11-1 provides the distribution of positions and the amount allocated. Paragraph 10.1 provides details of the SJ Police Department positions.

Allocating Measure B revenue for personnel funding to support continued department staffing levels is a concern for the ICOC. In previous years, Measure B revenue for personnel staffing was allocated for one-time or limited use. The funding of positions to increase staffing levels in the SJ Police Department will improve police response to reduce violent crimes and burglaries. In the past, Measure B revenues were used for SJPD recruitment and initial hiring. The concern is whether staffing levels of departments should be part of the annual budget process and not be reliant or dependent on Measure B revenue for continued funding.

Table 11-1. FY 2019-2020 Measure B ¼-Cent Sales Tax Allocations for Personnel Funding

Measure B Category	Personnel Funding Measure B Allocation (dollars)	No. of Positions Funded	
		Full Time	Part Time
Improving Police Response to Reduce Violent Crimes & Burglaries	21,136,795	68	9.5
Improving 911/Emergency Medical/Fire Response Times	3,591,017	12	0
Repairing Potholes & Streets	0	0	0
Expanding Gang Prevention	276,000	7	0
Maintaining the City’s Long-Term Financial Stability	0	0	0
Other	1,368,012	15	2
Total*	26,371,824	102	11.5

*61% of FY 2019-2020 Measure B revenue

12. RECOMMENDATIONS

The recommendations are derived as a result of the operation of the ICOC for the FY 2019-2020 session.

- **Improving Police Response to Reduce Violent Crimes and Burglaries.** The largest portion of FY 2019-2020 Measure B revenues expended were for this category.

Burglaries, porch piracy, and automobile break-ins are a significant concern to residents and a major topic at community meetings. Recommend allocations that specifically target those areas.

Recommend continued funding and resources to support the transition of the South San José Substation to be fully operational.

- **Improving 911/Emergency Medical/Fire Response Times.** San Jose residents still report slow, or no, response to 911 calls. The transition to the new call response system that separates 911 emergency calls from the 311 non-emergency calls and develops a 311 non-emergency call response system will improve response times. Recommend funding to thoroughly develop and test the new call response system before deployment. This would include a pilot program, extensive testing, and personnel training to make certain the system is fully operational before deployment.
- **Expanding Gang Prevention.** Increased gang activity in neighborhoods has been reported by residents. Tagging and marking as well as gang-related criminal incidents are a concern. The ICOC recommends continuing increasing the Mayor’s Gang Prevention Task Force staffing and resources. This unit performed successfully in the past and had good results in reducing gang violence.
- **Other.** This category includes items that do not easily fit into the five basic Measure B areas. Many of the items that were allocated funding, affect the quality of life of San José residents and have a direct relationship or correlation with Measure B categories. These include funding for dealing with graffiti, abandoned vehicles, broken streetlights, and community-building efforts in neighborhoods.

Effective communication between the City and its residents is a primary requirement in order to foster community-building efforts in neighborhoods and accomplish Citywide outreach efforts. The recent Audit of Development Noticing performed by the San José City Auditor's Office Finding 2 determined that the City does not have a comprehensive list of contact information for neighborhood associations. The result is that residents are not aware of City outreach efforts. The ICOC recommends providing funding and resources to develop and maintain the comprehensive list and map of SJ neighborhood

- **Continue to Refine a Method or System for Tracking and Reporting Each Item's Budgeted Allocation.** Based on feedback from the ICOC, separate expenditure appropriations related to the Local Sales Tax were created in 2019-2020 by the City Manager's Budget Office to enable the tracking and reporting of these expenditures. This tracking and reporting process improved the oversight process and should be continued.

Create a Long-Term Measure B Local Sales Tax Spending Plan. The Measure B Local Sales Tax was approved by the voters to be in effect for 15 years, ending in FY 2031. During the life of the measure, tax revenue will be from \$40 million to \$50 million each year based on current estimates. This will provide a constant stream of revenue to allocate to planned Measure B specific projects over the life of the measure.

Currently the Local Sales Tax Spending Plan is developed each year using SJ City Manager Budget Addendums (MBAs). MBA #34: Subject: Local Sales Tax Budget Adjustments: 2019-2020 was the basis for this year's planning and allocations. This planning works for each year but does not provide the vision needed for future years.

Creating a Long-Term Measure B Local Sales Tax Spending Plan will provide a means of proactively identifying and planning for Measure B specific projects in the out years and integrating them in SJ City MBAs as the projects come up for activation each year.

- **ICOC FY2020/2021 Start Date.** Start the ICOC FY2020/2021 effort in September 2021
- **ICOC, CMO, and SJ City Manager Budget Office Meeting.** Schedule the ICOC, CMO, and SJ City Manager Budget Office to meet in November 2021 to coordinate the FY2020/2021 ICOC plan, schedule, and draft report. This was done for the FY 2019-2020 ICOC and was productive.
- **ICOC FY2020/2021 Complete Date.** Complete the ICOC FY2020/2021 effort in March 2022 in order to develop recommendations for allocations of Measure B revenues in the FY2021/2022 budget.



Memorandum

TO: NEIGHBORHOOD COMMISSION - INDEPENDENT CITIZENS OVERSIGHT COMMITTEE **FROM:** Jim Shannon

SUBJECT: 2019-2020 MEASURE B LOCAL SALES TAX RECONCILIATION

DATE: June 1, 2021

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 2019-2020.

On June 7, 2016, San Jose voters approved a one-quarter percent Local Sales tax to fund City services. From July 1, 2019 through June 30, 2020, the City collected Measure B Local Sales Tax revenue in the amount of \$43,150,275. This amount was reported in the City's 2019-2020 Annual Report (<https://www.sanjoseca.gov/home/showpublisheddocument/64533/637375855402770000>, p. II-10) prepared by the City Manager's Office. The City's 2019-2020 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. Based on feedback from the ICOC, separate expenditure appropriations related to the Local Sales Tax were created in 2019-2020 to enable the tracking and reporting of these expenditures, which was approved by the City Council with the inclusion of Manager's Budget Addendum #34 "Local Sales Tax Budget Adjustments" into the Mayor's June Budget Message for Fiscal Year 2019-2020. These allocations were adjusted through City Council action several times during the year, including adjustments to account for revenue decreases below the initial 2019-2020 Adopted Budget estimate of \$47.0 million.

The City Manager's Budget Office has prepared the "ICOC Annual Measure B ¼-cent Sales Tax Matrix for FY 2019-2020" in accordance with the format requested by the ICOC, which describes each Measure B expenditure allocation with its corresponding budget and actuals data. The City Manager's Office also provided documentation of City Council actions to establish and

Attachment 1. FY 2019-2020 Measure B Local Sales Tax Reconciliation memo (2 of 2)

HONORABLE MAYOR AND CITY COUNCIL

May 31, 2021


Subject: 2019-2020 Measure B Local Sales Tax Allocation

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modify the budget allocations, and reports from the City's Financial Management System that provide documentation of actual expenditures.

The items in the matrix with a "Fiscal Year Initiated" date of 2016-2017, 2017-2018, and 2018-2019 represent previous allocations of Measure B funding that are ongoing in nature, and continued into 2019-2020. Those items in the matrix with a "Fiscal Year Initiated" date of 2019-2020 represent an increase in resources above a department's 2019-2020 Base Budget allocation as displayed in the 2019-2020 Proposed Operating Budget. The City Manager's Budget Office and the ICOC collaborated on the development of the explanatory notes contained within the Matrix.

The City Manager's Budget Office greatly appreciates the time and effort expended by the ICOC to perform their oversight duties on behalf of the San José community.


JIM SHANNON
Budget Director

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

Attachment 2. ICOC Annual Measure B ¼-Cent Sales Tax Matrix for FY 2019-2020 (1 of 6)

ICOC Annual Measure B 1/4-cent Sales Tax Matrix for FY 2019-2020

The table below displays information related to the allocation and expenditure of Measure B Sales Tax funding for Fiscal Year 2019-2020. The actual Measure B Local Sales Tax revenues in 2019-2020 totaled \$43,150,275. It is important to note that the sum of the "Expenditure Actuals" column is \$46,664,736, which exceeds Measure B revenue of \$43,150,275 in the amount of \$3,514,461. As other General Fund revenues sources were available to cover this difference, for oversight board reporting purposes, specific items below are identified as being partially supported by revenues other than Measure B. For the purposes of ICOC reporting, the table below displays the following for each allocation:

- 1) The Adopted Budget at the start of the fiscal year, which aligns with MBA #34 - Local Sales Tax Budget Adjustments;
- 2) The Modified Budget to reflect changes, approved by City Council, made throughout the fiscal year;
- 3) The "Expenditure Actuals" column which represents the actual amount spent, encumbered, and/or rebudgeted;
- 4) For ICOC reporting purposes, the "Non-Measure B Supported Expenditure Actuals" designates certain expense amounts as being funded from revenues other than Measure B;
- 5) The "Total Measure B Actuals" column subtracts "Non-Measure B Supported Expenditure Actuals" from "Expenditure Actuals" to arrive at a total expense amount for Measure B; and
- 6) Any notes, as necessary, regarding certain allocations.

Category	Fiscal Year Initiated	FY 2019-2020				FY 2019-2020		Notes	Commission Findings
		Adopted Budget Allocation	Modified Budget Allocation	Expenditure Actuals	Non-Measure B Supported Expenditure Actuals	Total Measure B Actuals			
1. IMPROVING POLICE RESPONSE TO REDUCE VIOLENT CRIMES & BURGALARIES									
		Continues 1.0 Police Lieutenant, 7.0 Police Sergeant, and 33.0 Police Officer positions, increasing the sworn staffing level from 1,109 to 1,150, overtime funding of \$237,000, and associated non-personal/equipment funding of \$738,000 that was added in 2018-2019. These additional positions will augment the patrol and investigations functions, which will improve response times to calls for service, enhance proactive policing efforts, and improve clearance rates by investigating additional cases and increasing follow-up investigative efforts. These positions were identified in the Sales Tax Measure: 2016-2017 Provisional Budget for addition in the future once vacancies were filled.		\$ 10,130,000	\$ 10,130,000	\$ 10,130,000		Concur	
1.1 Improve Police Response	2018-2019			\$ 7,317,000	\$ 7,317,000	\$ 7,317,000		Concur	
1.2 Maintain Police Deployment Levels	2017-2018	To improve sworn Police recruiting and retention and increase the number of sworn officers hired, salary increases were approved in 2017-2018, 2018-2019, and 2019-2020 that exceeded the 3% increase assumed in the General Fund Forecast. Since these increases went into effect, the Police Department has successfully hired 325 sworn officers and an additional 55 recruits are anticipated in June 2019. The sworn pay increase over the forecasted amount in 2019-2020 totals approximately \$27 million; however, \$7.3 million is supported by the Local Sales Tax.		\$ 7,000,000	\$ 7,000,000	\$ 7,000,000		Concur	
1.3 Sworn Hire Ahead Program	2019-2020	Adds one-time overtime funding of \$7.0 million to fund the Sworn Hire Ahead Program in 2019-2020. The Program aims to fill vacant positions with street-ready officers within an average of 90 days and uses dedicated funding to overstaff the Department above authorized sworn staffing levels to get a head start on training recruits so they are street-ready when sworn vacancies occur.		\$ 7,000,000	\$ 7,000,000	\$ 7,000,000		Concur	

Attachment 2. ICOC Annual Measure B ¼-Cent Sales Tax Matrix for FY 2019-2020 (2 of 6)

ICOC Annual Measure B 1/4-cent Sales Tax Matrix for FY 2019-2020

		FY 2019-2020				FY 2019-2020			
Category	Fiscal Year Initiated	Description	Adopted Budget Allocation	Modified Budget Allocation	Expenditure Actuals	Non-Measure B Supported Expenditure Actuals	Total Measure B Actuals	Notes	Commission Findings
1.4 Improve Response to Burglary and Neighborhood Crime	2016-2017	Continues 1.0 Community Service Officer (li, 4.0 Senior Community Service Officer, and 1.0 Supervising Community Service Officer positions as well as non-personal/equipment funding added in 2016-2017 from the Local Sales Tax. The CSO Program increased from 54 to 73 positions to handle low-priority calls for service, freeing time for sworn officers to respond to higher priority calls for service and conduct proactive police work. The CSOs perform non-hazardous and non-emergency police functions, including field report writing, interviewing witnesses, conducting follow-up investigations, and collecting evidence.	\$ 2,667,000	\$ 2,667,000	\$ 2,667,000		\$ 2,667,000		Concur
1.5 Police Backgrounding and Recruiting Program	2018-2019	Adds one-time funding of \$825,000 for recruiting and backgrounding candidates for the upcoming Police Officer Recruit Academies as well as civilian candidates for non-sworn vacancies, such as Public Safety Communications Specialists and Public Safety Dispatchers in the 9-1-1 Emergency Communications Center.	\$ 825,000	\$ 825,000	\$ 825,000		\$ 825,000		Concur
1.6 Improve Crime Solving	2016-2017	Continues 5.0 Crime and Intelligence Analyst positions added in 2016-2017 from the Local Sales Tax. These positions support Field Patrol (1.0 position in each of the four Patrol Divisions) and Special Operations (1.0 position) in analyzing and reporting on real time divisional crime trends, allowing for consistency and continuity in this work.	\$ 612,000	\$ 612,000	\$ 612,000		\$ 612,000		Concur
1.7 School Crossing Guard Program	2018-2019, 2019-2020	Continues 1.0 School Safety Supervisor position that was added in 2018-2019 to support the School Crossing Guard Program. This position assists with additional outreach, recruiting, and retention efforts as well as help with the supervisor span of control. Adds 9.5 School Crossing Guard PT unbenefited positions ongoing in 2019-2020 to the School Safety and Education Program to align the number of budgeted positions with the anticipated need for crossing guards.	\$ 538,000	\$ 538,000	\$ 538,000		\$ 538,000		Concur
1.8 Data Crime Center Staffing	2019-2020	Adds 1.0 Division Manager to support a new Data Crime Center for the Police Department. The Center will pool resources (local, state, and national), share information with law enforcement partners, and create a conduit between Patrol and Investigations Units through a data-drive approach to address crime, crime trends, hot spots, and social network analysis.	\$ 191,000	\$ 191,000	\$ 189,795		\$ 189,795		Concur

Attachment 2. ICOC Annual Measure B ¼-Cent Sales Tax Matrix for FY 2019-2020 (3 of 6)

ICOC Annual Measure B 1/4-cent Sales Tax Matrix for FY 2019-2020

		FY 2019-2020					FY 2019-2020		
Category	Fiscal Year Initiated	Description	Adopted Budget Allocation	Modified Budget Allocation	Expenditure Actuals	Non-Measure B Supported Expenditure Actuals	Total Measure B Actuals	Notes	Commission Findings
2. IMPROVING 911/EMERGENCY MEDICAL/FIRE RESPONSE TIMES									
2.1 Improve Fire, Medical Response	2016-2017	Continues ongoing overtime added in 2016-2017 from the Local Sales Tax to maintain Fire Department's sworn minimum staffing levels, which prevents the "browning out" (placing out of service) of any fire companies where there are staff absences.	\$ 3,118,000	\$ 3,118,000	\$ 3,118,000		\$ 3,118,000		Concur
2.2 Improving Emergency Medical Response	2016-2017	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.	\$ 2,906,000	\$ 2,906,000	\$ 2,653,012		\$ 2,653,012		Concur
2.3 FirstNet Emergency Communications Network	2019-2020	Adds one-time funding of \$1.0 million to replace existing and add new cellular equipment and adds \$400,000 ongoing for cellular and data services for the City to join the nationwide FirstNet emergency responder broadband network. In the event of an emergency, this dedicated network bypasses the congestion that would occur on the current networks.	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000		\$ 1,000,000	The Actuals include: -\$87,990 spent -\$990,000 rebudgeted to 2020-2021 as approved as part of MBA #82 -(\$78,000) negative rebudget in 2020-2021 as approved as part of the 2019-2020 Annual Report	Concur
2.4 Office of Emergency Services - Disaster Preparedness	2018-2019	Continues 1.0 Deputy Director, 1.0 Senior Executive Analyst, and \$100,000 in non-personal/equipment funding that was added in 2018-2019 to support emergency operations planning, training, and the Community Emergency Response Team program.	\$ 555,000	\$ 555,000	\$ 480,689		\$ 480,689	The Actuals include: -\$382,689 spent -\$98,000 rebudgeted to 2020-2021 as approved as part of MBA #82	Concur
2.5 Emergency Management Contractual Support	2019-2020	Adds one-time non-personal/equipment funding of \$550,000 for the development of multiple Emergency Management plans identified in the City Council-adopted 2017 Coyote Creek Flood After Action Report and Improvement Plan.	\$ 550,000	\$ 550,000	\$ 549,991		\$ 549,991	The Actuals include: -\$312,991 spent -\$212,000 rebudgeted to 2020-2021 as approved as part of MBA #82 -\$25,000 rebudgeted to 2020-2021 as approved as part of the 2019-2020 Annual Report	Concur
2.6 Emergency Management Training and Exercise	2019-2020	Adds one-time non-personal/equipment funding of \$400,000 to train selected City staff to a Type II level of Emergency Operations Center (EOC) credentialing, and Office of Emergency Management staff to Type I level.	\$ 400,000	\$ 400,000	\$ 400,000		\$ 400,000	The Actuals include: -\$400,000 rebudgeted to 2020-2021 as approved as part of MBA #82	Concur

Attachment 2. ICOC Annual Measure B ¼-Cent Sales Tax Matrix for FY 2019-2020 (4 of 6)

ICOC Annual Measure B 1/4-cent Sales Tax Matrix for FY 2019-2020

		FY 2019-2020					FY 2019-2020			
Category	Fiscal Year Initiated	Description	Adopted Budget Allocation	Modified Budget Allocation	Expenditure Actuals	Non-Measure B Supported Expenditure Actuals	Total Measure B Actuals	Notes	Commission Findings	
2.7 Community Emergency Response Training Program	2019-2020	Adds 1.0 Senior Executive Analyst limit-dated through June 30, 2020 and one-time non-personal/equipment funding of \$150,000 to continue providing Community Emergency Response Training classes across the City.	\$ 244,000	\$ 244,000	\$ 243,944	\$ 92,172	\$ 151,772	The Actuals include: -\$147,944 spent -\$71,000 rebudgeted to 2020-2021 as approved as part of MBA #32 -\$25,000 rebudgeted to 2020-2021 as approved as part of the 2019-2020 Annual Report -The amount of \$92,172 rebudgeted into 2020-2021 is identified as revenue other than Measure B.	Concur	
2.8 3-1-1 Call Transition	2019-2020	Adds 1.0 Analyst II and 2.0 Senior Office Specialist positions, starting January 1, 2020, and one-time funding of \$60,000 to support the first phase transition of 3-1-1 calls (non-emergency) from Police and Fire Dispatch Center to the City's Customer Contact Center, to relieve call load pressures from Police and Fire that impede the City Public Safety Answering Point (PSAP) from meeting State mandates and national standards.	\$ 227,000	\$ 227,000	\$ 144,451		\$ 144,451		Concur	
2.9 Emergency Medical Services (EMS) Response Time Improvement Technology Staffing	2019-2020	Adds 1.0 Network Engineer position through June 30, 2020 to provide additional support to implement EMS technology projects, including installation of communications equipment on apparatus, support the electronic patient care system, and assist with the implementation of a backup network and support for the Fire Station Alerting System.	\$ 177,000	\$ 177,000	\$ 161,093		\$ 161,093		Concur	
2.10 Type 1 Engines for Relief Fleet	2019-2020	Adds one-time non-personal/equipment funding of \$138,000 for vehicle operation and maintenance to support six Fire Type 1 Engines.	\$ 138,000	\$ 138,000	\$ -		\$ -		Concur	
3. REPAIRING POTHOLES AND STREETS										

Attachment 2. ICOC Annual Measure B ¼-Cent Sales Tax Matrix for FY 2019-2020 (5 of 6)

ICOC Annual Measure B 1/4-cent Sales Tax Matrix for FY 2019-2020

		FY 2019-2020					FY 2019-2020		
Category	Fiscal Year Initiated	Description	Adopted Budget Allocation	Modified Budget Allocation	Expenditure Actuals	Non-Measure B Supported Expenditure Actuals	Total Measure B Actuals	Notes	Commission Findings
4. EXPANDING GANG PREVENTION									
4.1 San José Works: Youth Jobs Initiative	2018-2019	Continues ongoing funding of \$1.5 million added in 2018-2019 for the San José Works: Youth Jobs Initiative, a partnership between work2future and the Mayor's Gang Prevention Task Force. This program provides 1,000 youth with employment services and critical life skills instruction, including leadership development, financial literacy, job counseling, job readiness training, and other supportive services such as transportation and clothing. San José Works allows youth to gain work experience, succeed and deter involvement in gangs and crime throughout San José.	\$ 1,500,000	\$ 2,090,064	\$ 2,090,064		\$ 2,090,064	The Actuals include: -\$966,914 spent -\$1,123,150 rebudgeted to 2020-2021 as approved as part of the 2019-2020 Annual Report	Concur
4.2 Project Hope Program (Gang Prevention and Neighborhood Safety)	2018-2019, 2019-2020	Continues 2.0 Community Coordinator and 1.0 Community Activity Worker positions and \$35,000 in non-personal/equipment funding added in 2018-2019; adds 1.0 Community Services Supervisor, 3.0 Community Activity Workers positions and \$120,000 in non-personal/equipment funding for 2019-2020 to expand the Project Hope Program by three additional sites for a total of six sites. Project Hope leverages community partnerships, community empowerment, and coordination of a broad range of City services to address challenges of crime, poverty, and blight. Project Hope's model focuses on catalyzing community engagement to sustain lasting change, with City staff providing the initial assistance.	\$ 944,000	\$ 944,000	\$ 598,453		\$ 598,453	The Actuals include: -\$443,453 spent -\$155,000 rebudgeted to 2020-2021 as approved as part of MBA #52	Concur
5. MAINTAINING THE CITY'S LONG-TERM FINANCIAL STABILITY									

Attachment 2. ICOC Annual Measure B ¼-Cent Sales Tax Matrix for FY 2019-2020 (6 of 6)

ICOC Annual Measure B 1/4-cent Sales Tax Matrix for FY 2019-2020

Category	Fiscal Year Initiated	Description	FY 2019-2020				FY 2019-2020				Notes	Commission Findings
			Adopted Budget Allocation	Modified Budget Allocation	Expenditure Actuals	Non-Measure B Supported Expenditure Actuals	Total Measure B Actuals					
6. OTHER												
6.1 Police Administration Building/Police Communications Center Phase I Elevator Modernization	2019-2020	Adds one-time funding of \$3.5 million for the modernization of five elevators, including design and construction of two mechanical rooms to meet code requirements at the Police Administration Building and Police Communications Center. The elevators were built in the 1960s and are frequently out of service, and replacement parts are not readily available and are expensive to custom make.	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,155,000	\$ 345,000			The Actuals include: -\$345,044 spent -\$3,000,000 rebudgeted to 2020-2021 as approved as part of MBA #32 -\$155,000 rebudgeted to 2020-2021 as approved as part of the 2019-2020 Annual Report	Concur	
6.2 Anti-Graffiti and Anti-Litter Programs Staffing (Beautifys)	2018-2019	Continues 2.0 Community Activity Worker positions and \$25,000 in non-personal/equipment funding added in 2018-2019 to support community clean-up efforts: adds 1.0 Program Manager I, 1.0 Maintenance Worker II, 2.0 Community Activity Worker, and 2.0 Regional Park Aide PT positions, as well as \$300,000 in one-time non-personal/equipment funding for a trash compactor and vehicle in 2019-2020. In February 2017, the Mayor's Office launched the "Beautifys!" initiative that challenges residents to become more engaged in beautifying the city. The Anti-Graffiti and Anti-Litter Program takes the lead in this initiative in addressing litter/trash and graffiti-related blight.	\$ 1,038,000	\$ 1,038,000	\$ 593,689		\$ 593,689			The Actuals include: -\$293,689 spent -\$300,000 rebudgeted to 2020-2021 as approved as part of MBA #32	Concur	
6.3 Neighborhood Parks Maintenance	2017-2018	Continues 2.0 Park Maintenance Repair Worker and 7.0 Groundworker positions and \$25,000 in non-personal/equipment funding added in 2017-2018 to improve the overall appearance of the City's neighborhood park system.	\$ 833,000	\$ 833,000	\$ 774,323		\$ 774,323				Concur	
6.4 Park Ranger Program Police Support	2019-2020	Adds one-time funding of \$275,000 for Police staffing to assist Park Rangers three days per week, which includes Saturday patrol, in abating homeless encampments and preventing future re-encampments along creeksides and surrounding areas.	\$ 275,000	\$ 275,000	\$ 275,000	\$ 267,289	\$ 7,711			The Actuals include: -\$7,711 spent -\$268,715 rebudgeted to 2020-2021 as approved as part of MBA #32 -(\$1,426) negative rebudget in 2020-2021 as approved as part of	Do Not Concur. Neighborhood Park Maintenance does not comply with any of the Measure B categories or the intent of the measure.	
6.5 Beautify SI Days	2017-2018	Continues ongoing funding added in 2017-2018 to provide for approximately six neighborhood-led Beautifys! Days for each of the City's ten Council districts. Each beautification event averages six to eight 40-cubic yards bins.	\$ 180,000	\$ 180,760	\$ 180,760		\$ 180,760				Concur	
6.6 San Jose Streets Team Litter and Trash Removal	2018-2019	Adds non-personal/equipment funding of \$135,000 to fund litter and trash removal services as part of the larger effort to tackle blight and litter in public spaces.	\$ 135,000	\$ 135,000	\$ 135,000		\$ 135,000				Concur	
6.7 MANDATORY Transfer of Local Sales Tax Proceeds to the Airport Revenue Fund (Jet Fuel)	2018-2019	Transfers funds from the General Fund to the Airport Revenue Fund for estimated Local Sales Tax revenue generated from jet fuel sales from July 2018 through July 2019. 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.	\$ -	\$ 487,472	\$ 487,472		\$ 487,472			All funding was transferred to the Airport Revenue Fund.	Concur	
TOTAL			\$ 47,000,000	\$ 48,078,296	\$ 46,664,736	\$ 3,514,461	\$ 43,150,275					