

Measure O Citizens Oversight Board Committee

Special Meeting
March 28, 2022

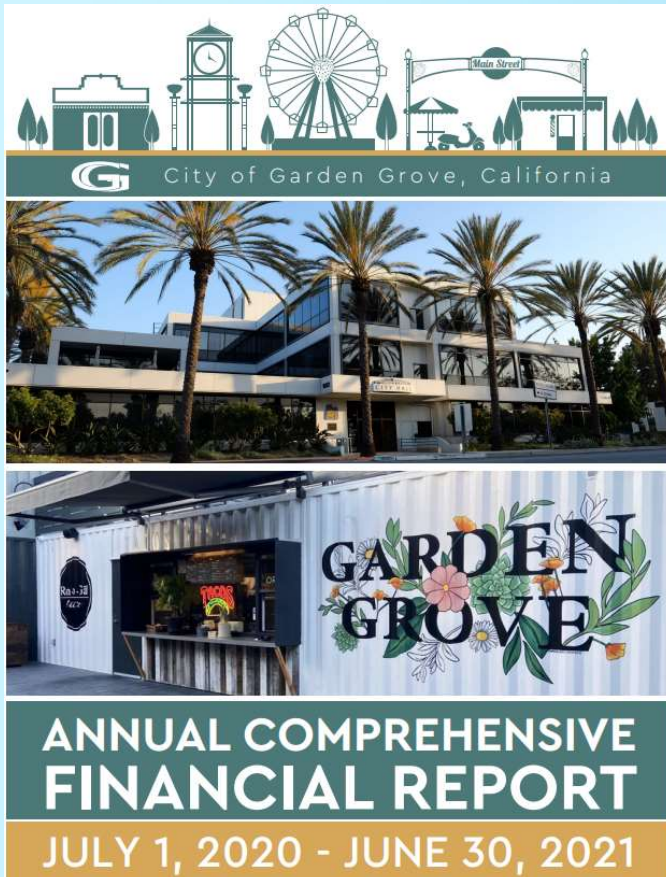
Agenda

- Oral communications
- Receive and file minutes for Oct. 4, 2021 Special Meeting
- Review the Code of Ethics
- Review Fiscal Year 2020-21 audited financials
- Review mid-year General Fund budgetary performance
- Next Meeting Date and Topics
- Matters from Committee members and staff

Important Facts

- On November 6, 2018, Garden Grove voters passed Ordinance No. 2897, known as Measure O, imposing a one-cent (1%) transaction and use (sales) tax.
- Collection of the one-cent local sales tax began on April 1, 2019.
- Measure O is subject to a clear system of accountability, with the oversight of an independent committee.

Fiscal Year 2020-21 Audited Financials

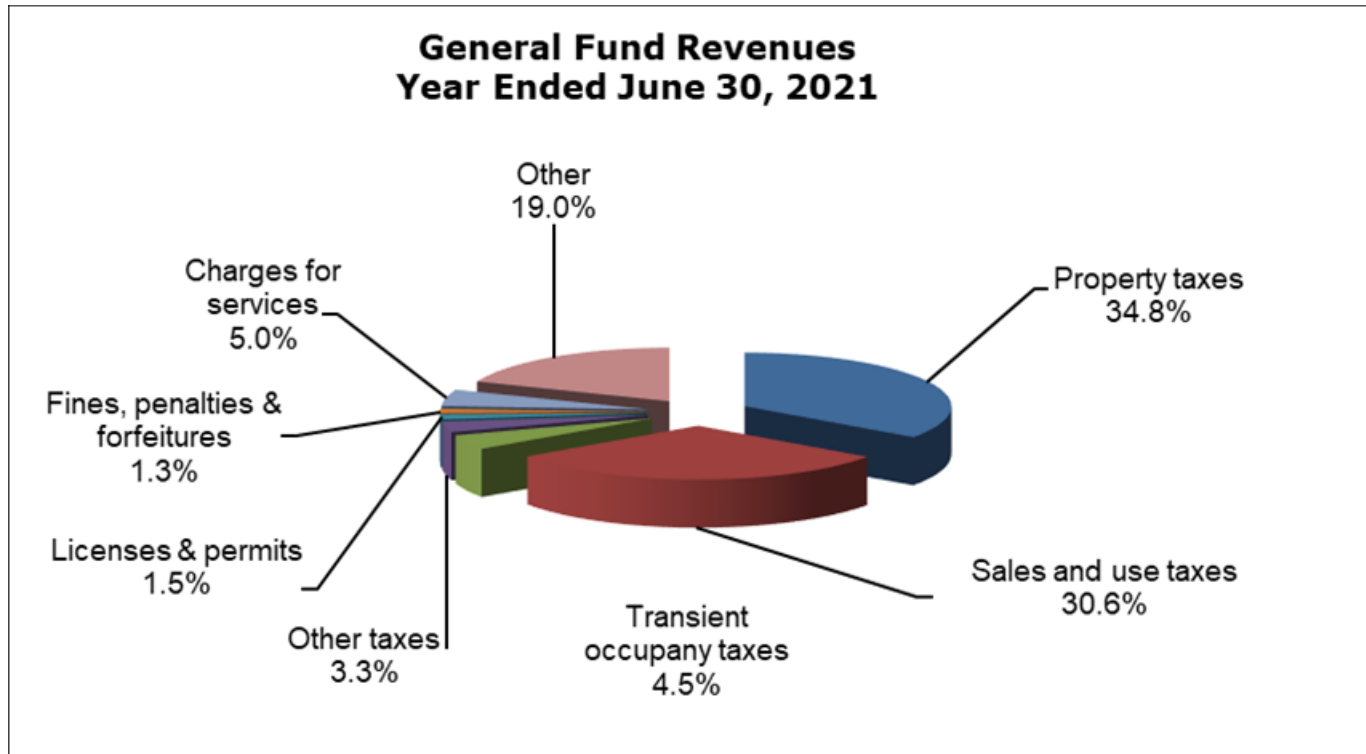


Highlights

- Received “clean” opinion from independent auditor.
- Total revenue exceeded total expenditures by \$29.5M, among which \$24.2M was from the American Rescue Plan Act (ARPA). This amount has been carried over to FY2021-22 to fund for various programs.
- Measure O brought in \$23.3 million, increased by \$3.3 million from the previous year.

Link to the Comprehensive Annual Financial Report (CAFR):
<https://gcity.org/sites/default/files/GG%20ACFR%202021.pdf>

General Fund Revenues

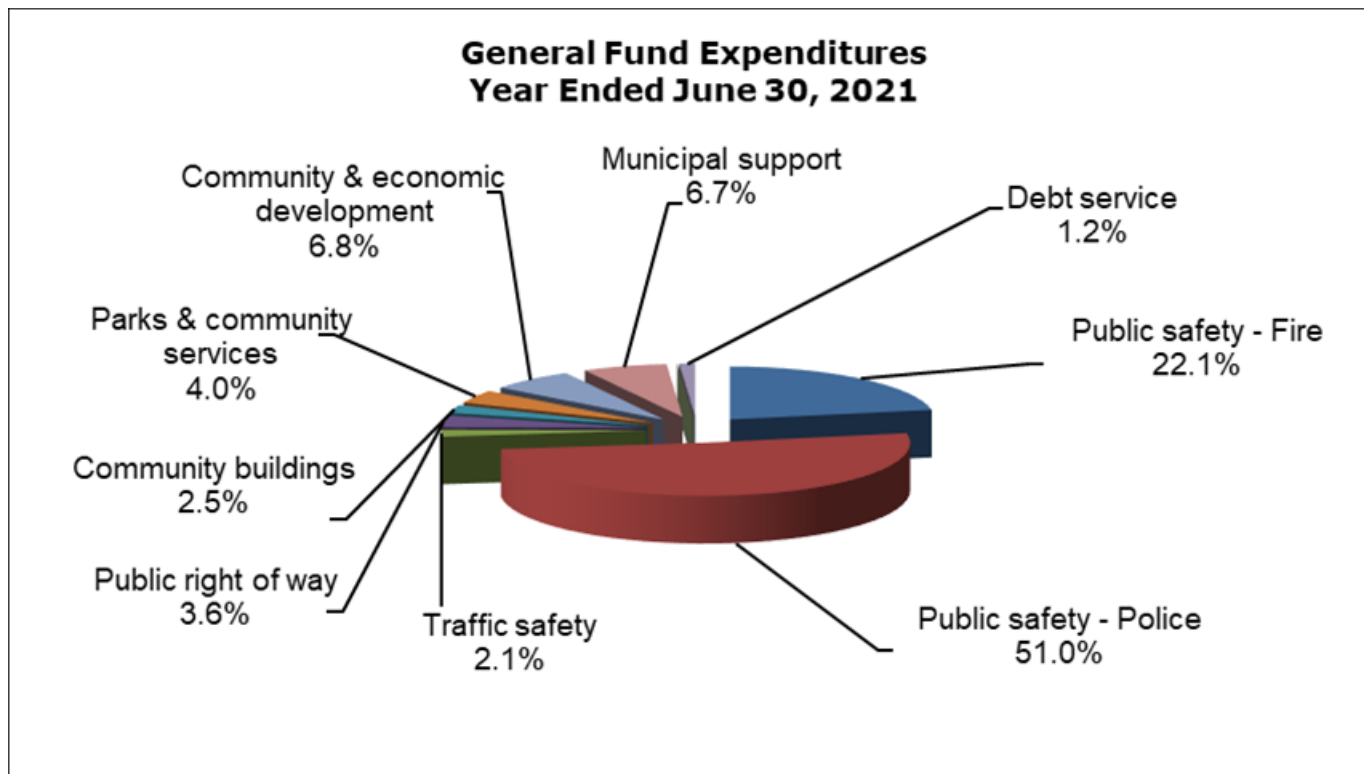


Source: Comprehensive Annual Financial Report, July 1, 2020 – June 30, 2021
<https://ggcity.org/sites/default/files/GG%20ACFR%202021.pdf>

Highlights

- Total revenue – \$158.4M, increased by \$18.3M
- Measure O revenue – \$23.3M, increased by \$3.3M
- TOT decreased \$11.1M

General Fund Expenditures



Highlights

- Total expenditures - \$128.9M, an increase of \$4.0M from last year
- Public Safety – 73.1% of total expenditure
- Police expenditure increased by \$2.1M

Source: Comprehensive Annual Financial Report, July 1, 2020 – June 30, 2021
<https://ggcity.org/sites/default/files/GG%20ACFR%202021.pdf>



Available Funds

- \$48.4M based on 2021 CDBG entitlement
- \$24.2M received in FY 2021

Eligible Uses

- Respond to the public health emergency or its negative economic impacts
- Provide premium pay for essential workers
- Fund for government services up to the amount of revenue loss
- Invest in water, sewer, or broadband infrastructure

Proposed Uses

- COVID Recovery & Balanced Budget
- Infrastructure
- Public Safety/Facility Improvement
- Quality of Life

FY2021-22 Mid-Year Update



“How are we doing this year so far?”

Top 3 General Fund Revenues



General Fund Revenues Update

	FY 2021-22 Adopted Budget	FY 2021-22 Year-to-Date (Feb 2022)
Property Taxes ¹	\$ 53,967	\$ 32,154
Sales Tax-Bradley Burns ²	24,405	9,306
Sales Tax-Measure O ²	21,811	8,871
TOT	10,500	11,449
Other Revenues	44,354	8,629
Total	\$ 155,037	\$ 70,409

¹ Includes Motor Vehicle In-lieu Fee

² Payments through December 2021

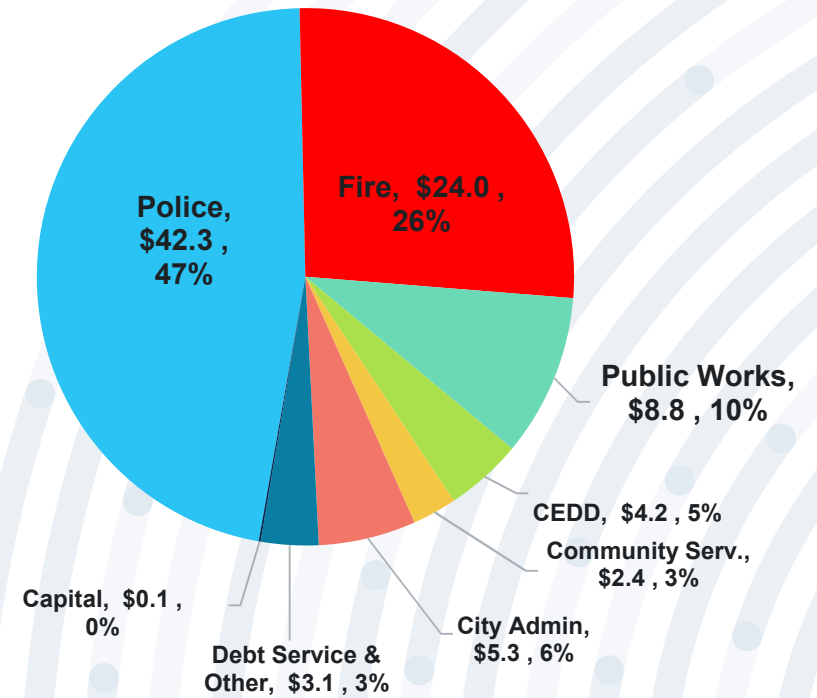
General Fund Expenditures Update

	FY 2021-22	
	Adopted Budget	Date (Feb 2022)

Expenditure

Police	70,125	42,271
Fire	30,172	24,002
City Manager/City Attorney	3,501	2,275
Community & Economic Development	7,498	4,203
Community Services	3,975	2,391
Finance	3,256	1,547
Human Resources	1,607	1,038
Information Technology	922	434
Public Works	16,711	8,833
Debt Service	1,511	1,512
Transfers & Non-Operating Items	1,542	1,607
Capital Outlay	35,325	142
Total Expenditures	\$ 176,145	90,255

FY 21/22 YTD Expenditures
(in millions)



Next Meeting...

Topics to cover:

- Discuss preliminary FY2021-22 General Fund operating results
- Review Adopted continuation year budget (FY2022-23)
- Review Annual Committee Report to the City Council

Tentative date:

September/October, 2022



Thank you...

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Questions?

