

**CITY OF SANTA ANA, CALIFORNIA**

**SCHEDULE OF MEASURE X  
REVENUES AND USES/EXPENDITURES**

**WITH INDEPENDENT ACCOUNTANTS' REPORT ON  
EXAMINATION OF MANAGEMENT'S ASSERTIONS  
ABOUT THE CITY'S COMPLIANCE WITH MEASURE X**

**YEAR ENDED JUNE 30, 2024**

**CITY OF SANTA ANA, CALIFORNIA  
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**INDEPENDENT ACCOUNTANTS' REPORT  
ON EXAMINATION OF MANAGEMENT'S ASSERTIONS  
ABOUT THE CITY'S COMPLIANCE WITH MEASURE X**

Measure X Citizen Oversight Committee  
and Members of City Council of the City of Santa Ana  
Santa Ana, California

We have examined management of the City of Santa Ana, California's, (the City) assertion that the accompanying schedule of Measure X revenues and uses/expenditures (the Schedule) for the fiscal year ended June 30, 2024 is accurate and that the City's uses/expenditures of Measure X funds complied with the requirements of Measure X ballot language (the specified requirements). The City's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion about the City's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with the specified requirements.

In our opinion, management's assertion that the accompanying Schedule for the fiscal year ended June 30, 2024 is accurate and that the City's uses/expenditures of Measure X funds complied with the requirements of Measure X ballot language, is fairly stated, in all material respects.

This report is intended solely for the information and use of the Measure X Citizen Oversight Committee, City Council, and management of the City of Santa Ana and is not suitable for any other purpose.

**CliftonLarsonAllen LLP**

Irvine, California  
December 12, 2024

**CITY OF SANTA ANA**  
**SCHEDULE OF MEASURE X REVENUES AND USES/EXPENDITURES**  
**YEAR ENDED JUNE 30, 2024**

	<u>Amount</u>
Measure X Revenue:	
July 2023	\$ 6,708,336
August 2023	6,291,344
September 2023	8,443,140
October 2023	6,650,582
November 2023	5,985,093
December 2023	8,255,833
January 2024	6,863,990
February 2024	6,207,854
March 2024	7,135,230
April 2024	6,473,036
May 2024	7,085,862
June 2024	<u>7,502,380</u>
Total Measure X Revenue	<u><u>\$ 83,602,680</u></u>
Measure X Uses/Expenditures:	
Maintain Effective 911 Response	\$ 11,879,579
Retaining Firefighters	10,675,000
Addressing Homelessness	12,733,115
Fixing Streets	5,008,691
Maintaining Parks	9,301,412
Youth Services	1,804,082
Other Unrestricted General Revenue Purposes	<u>27,107,264</u>
Total Measure X Uses/Expenditures	<u><u>\$ 78,509,143</u></u>

*See accompanying notes to the Schedule of Measure X Revenues and Uses/Expenditures.*

**CITY OF SANTA ANA**  
**NOTES TO SCHEDULE OF MEASURE X REVENUES AND USES/EXPENDITURES**  
**JUNE 30, 2024**

**NOTE 1 REVENUES AND USES/EXPENDITURES**

Measure X revenues consist of the 1.5 cent transactions and use tax approved by the voters of Santa Ana on November 6, 2018 and became effective April 1, 2019. Total revenue collected for fiscal year 2023-2024 was \$83,602,680.

Measure X is a general-purpose tax, which means the revenues received from the tax go into the City's General Fund to maintain or enhance any lawful City program, improvement, or service such as maintain effective 9-1-1 response, retaining firefighters, addressing homelessness, fixing streets, maintaining parks, youth services; and other unrestricted general revenue purposes.

To determine some of the Measure X expenditures, the City performs an analysis comparing expenditures between the current year and the base year. The base year has been identified as fiscal year 2018-19, representing the year of Measure X's passage. When completing the analysis, the City determines; (1) the amount of the increase of expenditures when compared to the base year, (2) significant contractual increases, and (3) increase in expenditures between cost centers or programs. Some Measure X expenditures are based entirely on vendor invoices. The accompanying Schedule of Measure X Revenues and Uses/Expenditures is summarized by ballot category.

Total Measure X uses/expenditures for fiscal year 2023-2024 were \$83,602,680, including amounts carried forward to fiscal year 2024-2025. The largest program expense was other unrestricted general revenue purposes totaling \$27,107,264, which included the following:

- Addressing prior year deficits and employee compensation increases for non-Safety employees totaling \$11.7 million
  - \$10.2 million - deficit
  - \$1.5 million - planned savings
- Future Pension Stabilization - \$7.2 million
- Santa Ana Regional Transportation Center Subsidy and Maintenance - \$1.1 million
- Increase the City Events Budget - \$0.6 million
- Graffiti Abatement Service Enhancement (Graffiti Removal) - \$0.8 million
- New Debt Payments for Purchase of Streetlights - \$0.8 million
- Support for Utility Billing, Business Retention and HR – Administrative - \$0.9 million
- Sales Tax Rebate - Volvo & Tac Energy - \$0.6 million
- Street Tree Maintenance (Tree-Trimming) - \$0.6 million
- Vehicle Incentive Program - \$0.8 million
- Engineering Salaries for Review of Plan Checks and Permits - \$0.6 million
- Other Programs (various) - \$1.6 million

**CITY OF SANTA ANA**  
**NOTES TO SCHEDULE OF MEASURE X REVENUES AND USES/EXPENDITURES**  
**JUNE 30, 2024**

**NOTE 1 REVENUES AND USES/EXPENDITURES (CONTINUED)**

The revenues are higher than uses/expenditures reported for the period; however, management has designated the excess of approximately \$5.1 million as an addition to the general fund balance for carryover appropriations during the year ended June 30, 2024.

The following is a recap of the activity for fiscal year 2023-2024:

	<u>Amount</u>
Total Measure X Revenue	<u>\$ 83,602,680</u>
Total Measure X Uses/Expenditures	\$ 78,509,143
Additions to General Fund Balance for	
Carryover Appropriations	<u>5,093,537</u>
Total	<u>\$ 83,602,680</u>