

**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, 2023**



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**CITY OF SANTA ANA, CALIFORNIA  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2023**

<b>INDEPENDENT ACCOUNTANTS' REPORT ON EXAMINATION OF MANAGEMENT'S ASSERTIONS ABOUT THE CITY'S COMPLIANCE WITH MEASURE X</b>	<b>1</b>
<b>SCHEDULE OF MEASURE X REVENUES AND USES/EXPENDITURES</b>	<b>2</b>
<b>NOTES TO SCHEDULE OF MEASURE X REVENUES AND USES/EXPENDITURES</b>	<b>3</b>



**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, 2023 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, 2023 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*

**CliftonLarsonAllen LLP**

Irvine, California  
December 4, 2023

**CITY OF SANTA ANA  
SCHEDULE OF MEASURE X REVENUES AND USES/EXPENDITURES  
YEAR ENDED JUNE 30, 2023**

	Amount
Measure X Revenue:	
July 2022	\$ 6,889,063
August 2022	6,698,112
September 2022	8,440,486
October 2022	6,953,957
November 2022	6,074,990
December 2022	9,222,741
January 2023	6,621,724
February 2023	5,483,891
March 2023	9,283,001
April 2023	6,549,095
May 2023	7,027,728
June 2023	7,605,018
Total Measure X Revenue	\$ 86,849,806
Measure X Uses/Expenditures:	
Maintain Effective 911 Response	\$ 9,546,205
Retaining Firefighters	7,738,131
Addressing Homelessness	10,146,728
Fixing Streets	3,100,660
Maintaining Parks	6,965,898
Youth Services	2,364,920
Other Unrestricted General Revenue Purposes	31,694,508
Total Measure X Uses/Expenditures	\$ 71,557,050

*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, 2023**

**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 2022-23 was \$86,849,806.

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 2022-23 were \$86,849,806, including amounts carried forward to fiscal year 2023-24. The largest program expense was other unrestricted general revenue purposes totaling \$31,694,508, 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 - \$4.8 million
- Parking Enterprise Subsidy - \$2.9 million
- Santa Ana Business Interruption Fund Program - \$1.5 million
- Santa Ana Regional Transportation Center Subsidy and Maintenance - \$1.1 million
- Increase the City Events Budget - \$1.1 million
- Museum Building Rehabilitation - \$1.0 million
- Graffiti Abatement Service Enhancement (Graffiti Removal) - \$0.8 million
- New Debt Payments for Purchase of Streetlights - \$0.8 million
- Zoo Contract & Supply Enhancements - \$0.8 million
- Support for Utility Billing, Business Retention and HR – Administrative - \$0.7 million
- Sales Tax Rebate - Volvo & Tac Energy - \$0.7 million
- Street Tree Maintenance (Tree-Trimming) - \$0.7 million
- Vehicle Incentive Program - \$0.7 million
- Engineering Salaries for Review of Plan Checks and Permits - \$0.6 million
- Other Programs (various) - \$1.8 million

**CITY OF SANTA ANA**  
**NOTES TO SCHEDULE OF MEASURE X REVENUES AND USES/EXPENDITURES**  
**JUNE 30, 2023**

**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 \$15.3 million as an addition to the general fund balance for carryover appropriations during the year ended June 30, 2023.

The following is a recap of the activity for fiscal year 2022-23:

	<u>Amount</u>
Total Measure X Revenue	<u>\$ 86,849,806</u>
Total Measure X Uses/Expenditures	\$ 71,557,050
Additions to General Fund Balance for Carryover Appropriations	<u>15,292,756</u>
Total	<u>\$ 86,849,806</u>



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