

MEASURE O CITIZEN'S OVERSIGHT BOARD COMMITTEE

SPECIAL MEETING
SEPTEMBER 21, 2020





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.

Agenda

- Review Annual Committee Report to the City Council
- Review Amended Adopted FY2020-21 Budget
- Preliminary FY2019-20 General Fund Revenue and Expenditures
 - COVID-19 Fiscal Impact
 - Next Meeting Topics

COMMITTEE PURPOSE AND RESPONSIBILITIES

RESOLUTION NO. 9540-19

Purpose

Provide citizen oversight of Measure O's funds, to ensure all funds are spent properly

Responsibilities

- Review General Fund Budget;
- Review Comprehensive Annual Financial Report; and
- Communicate Review Findings Annually to the City Council during public meeting.

FY2020-21 AMENDED ADOPTED BUDGET

[HTTPS://GGCITY.ORG/DOCS/ADOPTED-BUDGET](https://ggcity.org/docs/adopted-budget)

Amendments to the Originally Adopted FY2020-21 Budget

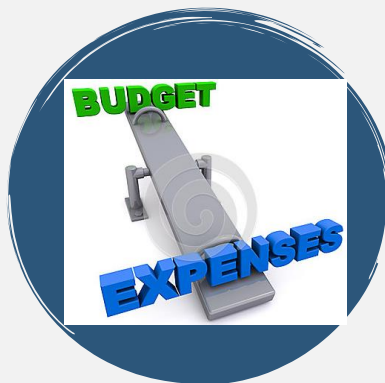
- Addition of Neighborhood Traffic Unit
- Water Charges for City Buildings, Parks, and Medians
- Various Contractual Obligations
- Reduction to Training & Conferences
- Reduction of 22 Non-Sworn Vacant Positions
- Decreasing Funding to City's Fleet Internal Service Fund
- Reductions to Temp/Seasonal Staffing Level and Recreation Programs



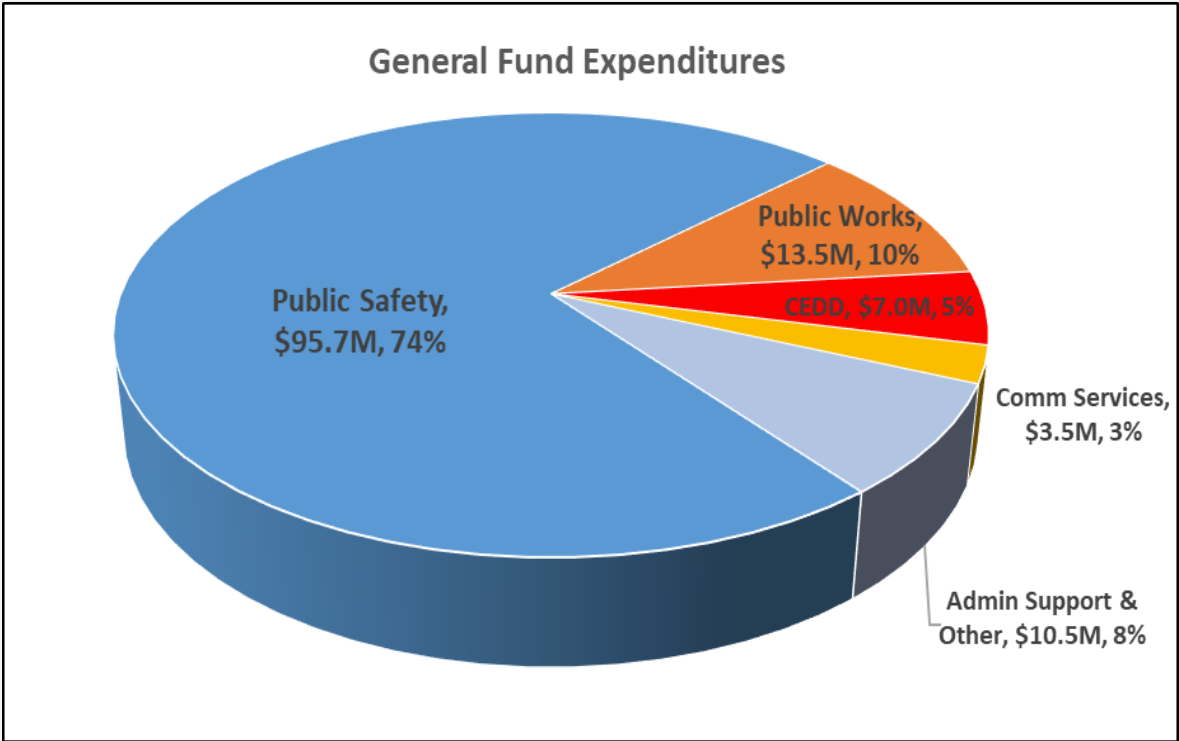
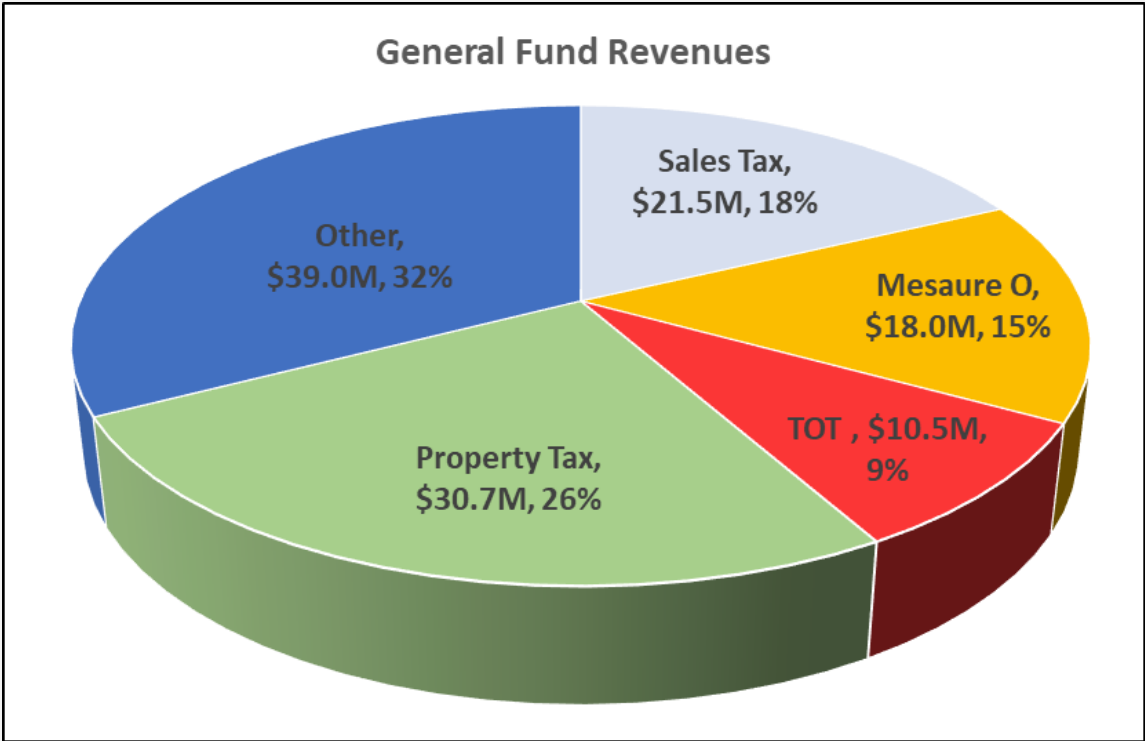
Amended Adopted FY2020-21 General Fund Budget at a Glance



Adopted **\$137.0M**
Amended **\$119.7M**



Adopted **\$132.5M**
Amended **\$130.2M**



UPDATE ON GENERAL FUND REVENUES & EXPENDITURES

FISCAL YEAR 2019-20
PRELIMINARY RESULTS



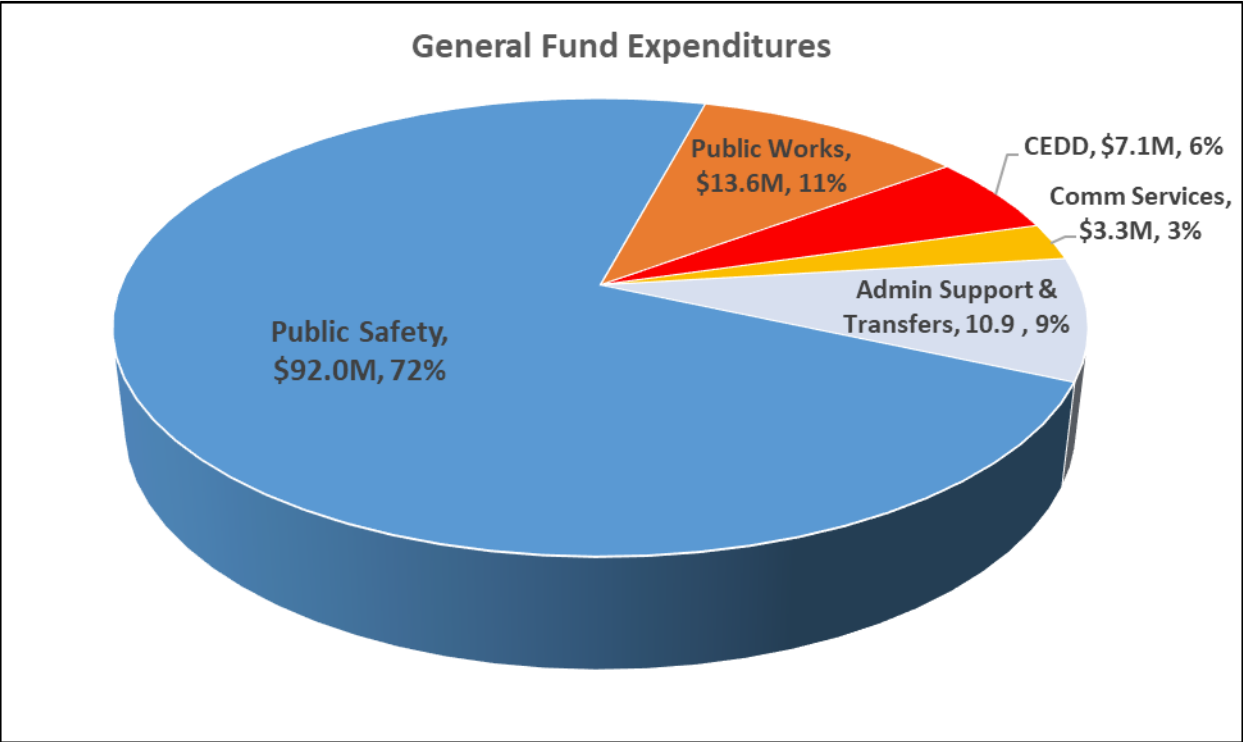
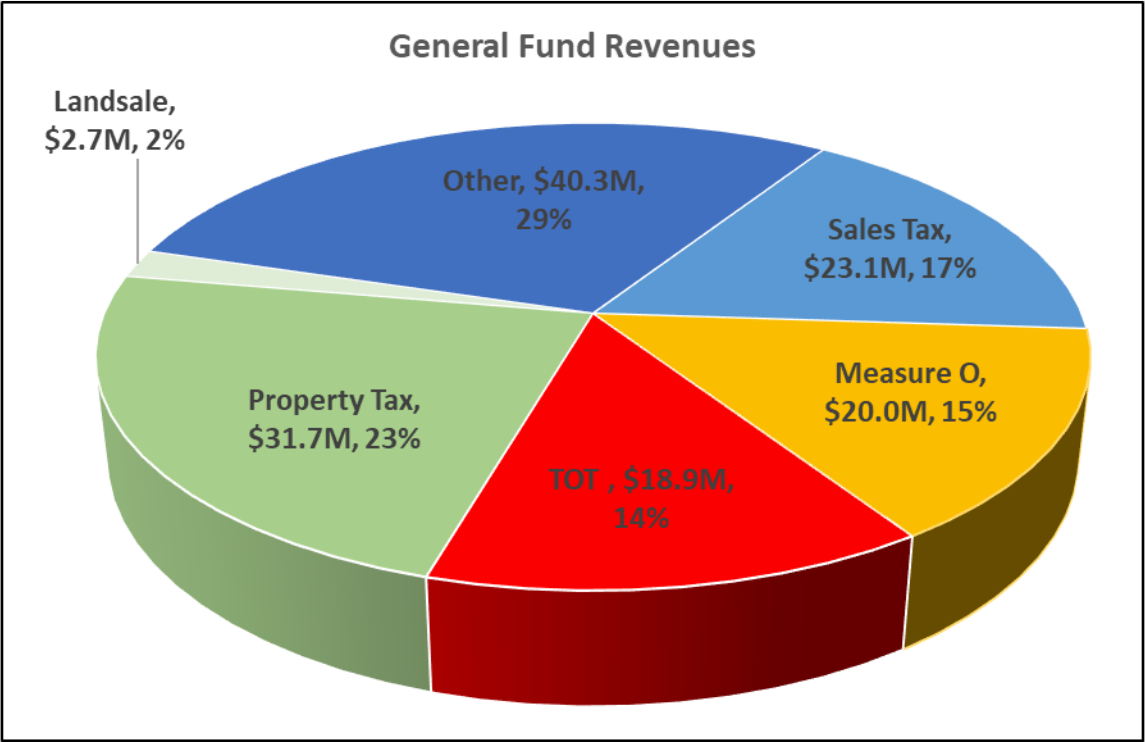
General Fund Revenue & Expenditures – FY 2019-20 Year-to-Date



Adopted \$134.2M
Year-to-Date \$136.7M*
*Excludes CARES Act Funds



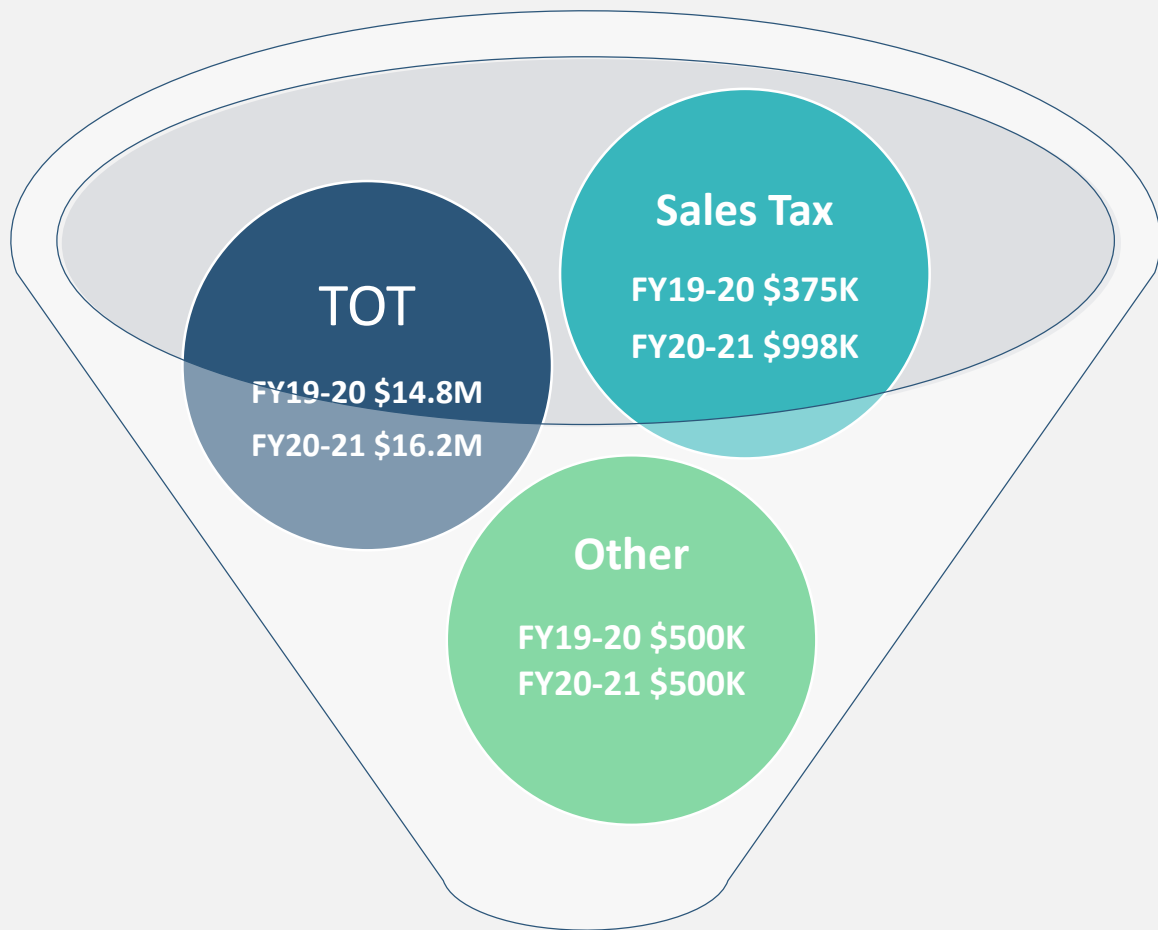
Adopted \$128.0M*
Year-to-Date \$126.9M
*Excludes CARES Act Funds



UPDATE ON COVID-19 FINANCIAL IMPACTS

- Loss of Revenue
 - Transient Occupancy Tax
 - Sales Tax
- Additional Expenditure
 - Direct Additional Costs
 - Cost of Diverting from Normal Operations
- Federal and Other Assistance
 - Coronavirus Relief Fund
 - FEMA





Revenue Loss Totaled:

FY2019-20 \$15.7M

FY2020-21 \$17.7M



**Loss of Revenue
due to COVID-19**



Additional Costs due to COVID-19

Cumulative Additional Expenditure Due to COVID-19

As of Sept. 4, 2020

Direct Cost

PPE, Equipment, Software, Training , and Services	\$ 420,000
Personnel - Overtime	61,000
	<hr/> 481,000

Budgeted Personnel Diverted to Different Use

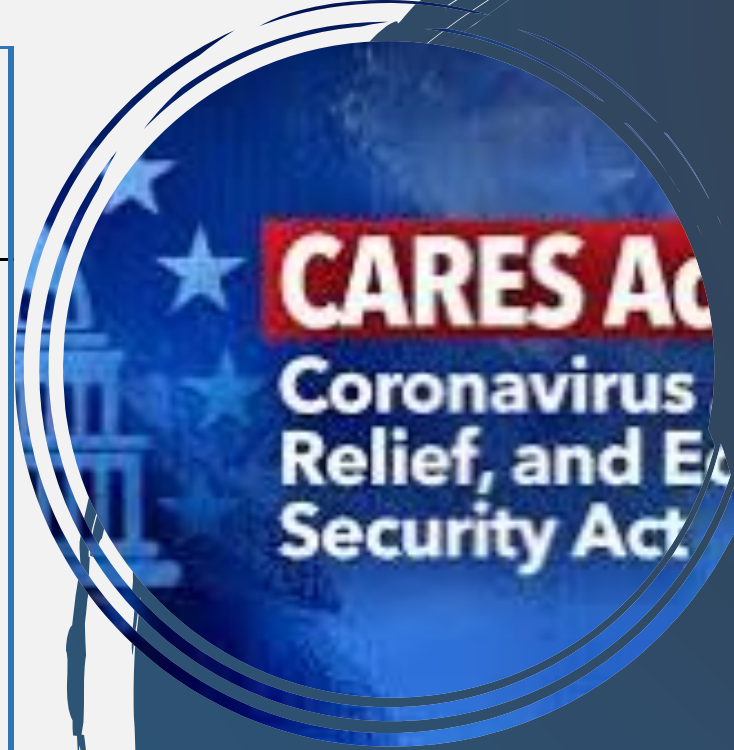
33,500 Hours of Regular Employee Time	1,570,000
3,400 Hours of Federal Emergency Sick Leave	142,000
	<hr/> 1,712,000

Total Additional Expenditure due to COVID-19

\$ 2,193,000

**COVID-19 Related Assistance
Funds Received/Identified**

Source	Program	Amount
<u>Funding Received:</u>		
HUD	Housing Choice Voucher Program	\$ 517,312
HUD	Housing Choice Voucher Program	635,026
County	District 1 Program	617,600
County	Per Capita Allocation	1,545,490
DOJ	CESF	124,600
DOF	CARES Act Allocation to Locality	359,715
DOF	CARES Act Allocation to Locality	359,715
HUD	Housing Assistance Payment (HAP) Program	1,257,995
Total Received		\$ 5,417,453
<u>Additional Funding Source Identified:</u>		
DOF	CARES Act Allocation to Locality	\$ 2,158,291
HUD	CDBG-CV1	1,194,311
HUD	ESG-CV1	602,846
County	ESG-CV2	3,635,163
County	District 1 Program	4,010,000
HUD	Housing Choice Voucher Program	635,026
HUD	CDBG-CV2	1,612,275
Total Identified CARES Funding		\$ 18,545,935



Federal & Other Assistance – COVID-19

- Timing ?
- Topics:
 - Review of FY2019-20 Audited Financial Statements
 - Discuss Potential Budget Update



Next Meeting



Thank
you