CITY OF LONG BEACH

Memorandum

Date: July 16, 2025

To: Thomas B. Modica, City Manager

From: Kevin Riper, Director of Financial Management

For: Mayor and Members of the City Council

Subject: **2024 Transactions and Use Tax Citizens' Advisory Committee Annual Report**

As required by Long Beach Municipal Code Section 2.18.090, the Transactions and Use Tax Citizens' Advisory Committee (TUT-CAC) submits the attached Annual Report for calendar year 2024. This report was approved by the TUT-CAC at their regular scheduled meeting on May 28, 2025.

During 2024, the TUT-CAC was comprised of Rolando Cruz (currently Chair), Robert Emigh (currently Vice Chair), and members Jan Hower, David Ochoa, Miles Nevin, and Judy Ross. The TUT-CAC convened three times in 2024 to review revenues, expenditures, proposed spending plans, and project updates associated with the uses of Measure A funding. To date, the TUT-CAC has found all budgeted uses and actual spending of Measure A funding to be in conformance with the establishing resolutions.

If you have any questions, please contact me at (562) 570-6427 or Nader Kaamoush at (562) 570-6513.

ATTACHMENT

CC: DAWN MCINTOSH, CITY ATTORNEY
DOUGLAS P. HAUBERT, CITY PROSECUTOR
LAURA L. DOUD, CITY AUDITOR
APRIL WALKER, ASSISTANT CITY MANAGER
TERESA CHANDLER, DEPUTY CITY MANAGER
MEREDITH REYNOLDS, DEPUTY CITY MANAGER
GRACE YOON, DEPUTY CITY MANAGER
TYLER BONANNO-CURLEY, DEPUTY CITY MANAGER
KEVIN LEE, CHIEF PUBLIC AFFAIRS OFFICER
MONIQUE DE LA GARZA, CITY CLERK
DEPARTMENT HEADS

CITY OF LONG BEACH

TRANSACTIONS AND USE TAX CITIZENS' ADVISORY COMMITTEE

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2024 Annual Report for the City of Long Beach Transactions and Use Tax Citizens' Advisory Committee as outlined in Long Beach Municipal Code (LBMC) (Chapter 2.18.090 – ADVISORY BOARDS, COMMISSIONS AND COMMITTEES).

Objectives and Functions

The five-member Transactions and Use Tax Citizens' Advisory Committee (TUT-CAC) was established under Resolution No. RES-16-0033 by the City Council for the purpose of periodically reviewing the City's use of the transactions and use tax (TUT), which was originally approved by voters on June 7, 2016, and is commonly known as Measure A.

The City Council Resolution enumerates in Section 4 that the purpose of the Committee is to advise that Measure A funds are being used according to the priorities established by City Council and also with the language contained in the ballot measure. Section 4 further describes that the Committee could engage in any of the following activities:

> A. Receiving and reviewing periodic reports prepared by Financial Management, through the City Manager, in connection with the analysis of the use of the TUT revenues as result of a successful voter-approved ballot measure on June 7, 2016. A review should include the examination of TUT revenue use for all infrastructure projects. "Infrastructure" is as defined in Resolution No. RES-16-0018 and with the language contained in the ballot measure expressed in Resolution No. RES-16-0017.
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> B. Receiving and reviewing copies of the City's annual financial reports and any associated audits.
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> C. Reviewing projects funded with TUT revenue and receiving periodic updates from City staff on the status of those projects.
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> D. Provide periodic reports to the City Council on the City's use of TUT revenues.

The Rules and Procedures for the Measure A Citizens Advisory Committee (T.U.01-2017) also note in Article 1.5 that the role of the Committee is advisory. Article 2.2 further describes the duties as advising City Council on the use of revenues conforming with City Council's intent on spending.

> 1.5 It is the responsibility of the CAC to periodically review the City's use of TUT revenue and advise the City Council regarding the use of TUT revenue. All actions of the CAC shall be advisory only, except for those matters where final authority has been assigned by action of the City Council.
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> 2.2 The CAC shall advise the City Council on the use of TUT revenue as conforming with the intent of Resolution No. RES-16-0018 prioritizing spending and with the language contained in the ballot measure expressed in Resolution No. RES-16-0017.

Recommendations Presented to the City Council

To date, the TUT-CAC has reviewed and confirmed that the City has used all TUT revenue appropriately and as permitted by the resolutions (RES-16-0018 and RES-19-0127) and corresponding ballot measures, which prioritizes the use of TUT revenue on infrastructure improvements, public safety, and the Community Hospital.

The City Council did not refer any items to the TUT-CAC in 2024.

Meetings Held in 2024

In 2024, the CAC conducted three public meetings and reviewed the following topics:

March 20, 2024

- Review of Committee Activities in Calendar Year 2023
- FY 23 Update on Measure A expenditures and revenue
- An update on Measure A inception-to-date expenditures and revenues and accomplishments
- Presentation by the Long Beach Police Department
- An update on Infrastructure Projects

In attendance: Miles Nevin (Chair), Judy Ross (Vice Chair), Rolando Cruz, Robert Emigh, Jan Hower

August 21, 2024

- Presentation by the City Auditor's Office
- Update on FY 24 Measure A expenditures and revenues
- Update on Infrastructure Projects and the City's Facility Condition Assessment
- Presentation on the use of Measure A in the Proposed FY 25 Budget, including Infrastructure Projects
- Election of Chair and Vice Chair

In attendance: Judy Ross (Vice Chair), Rolando Cruz, Robert Emigh, Jan Hower

October 30, 2024

- Update on the City Council's adopted FY 25 plan, made as part of the FY 25 Budget
- Update by the City Auditor's Office
- Presentation 2025 Committee Meeting Dates and Topics, purpose and duties
- Presentation by the Long Beach Fire Department
- Update on Infrastructure Projects

In attendance: Rolando Cruz (Chair), Robert Emigh (Vice Chair), Jan Hower, David Ochoa

Number of Public Hearings Conducted

The TUT-CAC conducted no public hearings in 2024.

Funding Expended to Support the Body

Costs associated with supporting the TUT-CAC are primarily staff time to prepare reports, presentations and support committee meetings. Minimal funding for materials was expended on supporting the TUT-CAC.

City Personnel Assisting the Body

The TUT-CAC is staffed by the Department of Financial Management. The primary individuals supporting the TUT-CAC in 2024 were:

- Kevin Riper, Director of Financial Management
- Rebecca Bernstorff, Budget Manager
- Nader Kaamoush, Budget Management Officer
- Sanam Parvizi, Budget Analyst
- Armanie Litwiller, Secretary

Recommendation as to Whether the Body should be Abolished, Modified, or Continued

It is recommended that the TUT-CAC continue in accordance with the wishes of voters and as established by Resolution No. RES-16-0033.