

Measure O Citizens Oversight Board Committee

Special Meeting
March 10, 2025

Agenda

1. Selection of Chair and Vice Chair
2. Oral communications
3. Receive and file minutes for October 7, 2024 Special Meeting
4. Review Brown Act and Code of Ethics
5. Review Fiscal Year 2023-24 Audited Financials (General Fund)
6. Review Fiscal Year 2024-25 Mid-Year General Fund Performance
7. Next Meeting Date and Topics
8. Matters from Committee Members and Staff

Measure O 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.

The Brown Act

Agenda Item No. 4

The Brown Act in a Nutshell

- City's Business must be conducted at open and public meetings.
- "Serial" meetings are prohibited.
- Applies to commissions and committees.
- Study sessions and workshops included.
- No "closed sessions" for Commissions.
- Six Exceptions.

MEETING DEFINITION

"... any congregation of a majority of the members of a legislative body at the same time and location . . . to hear, discuss, deliberate or take action on any item that is within the subject matter jurisdiction of the legislative body."

The Brown Act - Exceptions

1. Individual Contacts or Conversations
2. Conferences and Public Meetings Applies to commissions and committees.
3. Community Meetings
4. Social or Ceremonial Gatherings
5. Attendance at Standing Committee Meetings
6. Closed Session Meetings
 - * Personnel matters
 - * Pending litigation
 - * Real Estate negotiation
 - * Labor negotiation
 - * Threats to public safety

The Brown Act – Notice Requirement

- Agenda must be posted in advance
- No discussion of non-agenda items, except:
 - May briefly respond to statements or questions from members of public
 - May ask a question for clarification
 - May make a brief announcement or report
 - May provide Staff reference to information and/or request report back



AGENDA
MEASURE O CITIZENS' OVERSIGHT COMMITTEE
SPECIAL MEETING

Monday, March 10, 2025

5:30 p.m.

COMMUNITY MEETING CENTER
11300 STANFORD AVENUE

Meeting Assistance: Any person requiring auxiliary aids and services, due to a disability, to address the Measure O Citizens' Oversight Committee, should contact the Finance Department at (714) 741-5060 or email finance@ggcity.org 72 hours prior to the meeting to arrange for special accommodations. (Government Code §5494.3.2).

Agenda Item Descriptions: Agenda item descriptions are intended to give brief, general information of the item. The Measure O Citizens' Oversight Committee may take action deemed appropriate with respect to the item and is not limited to the recommended action indicated in staff reports or the agenda.

Documents/Writings: Any revised or additional documents/writings related to an item on the agenda distributed to all or a majority of the Measure O Citizens' Oversight Committee within 72 hours of a meeting, are made available for public inspection at the same time (1) in the Finance Department located in the City Hall at 11222 Acacia Parkway, Garden Grove, CA 92840, during normal business hours; and (1) at the Community Meeting Center at the time of the meeting.

Public Comments: Members of the public who attend the meeting in-person and would like to address the Measure O Citizens' Oversight Committee are requested to complete a speaker card indicating their name and address, and identifying the subject matter they wish to address. This card should be given to the Recording Secretary before the meeting begins. General comments are made during "Oral Communications" and are limited to three (3) minutes and to matters the Measure O Citizens' Oversight Committee has jurisdiction over. Members of the public who wish to comment on matters before the Committee, in lieu of doing so in person, may submit comments by emailing finance@ggcity.org no later than 3:00 p.m. the day of the meeting. The comments will be reviewed to the Committee at next of the meeting *revert*

ROLL CALL: COMMITTEE MEMBERS BEARD, FERRER, LUU, MACKANIC, MALO, SANDERS, TRAN

PLEDGE OF ALLEGIANCE TO THE FLAG OF THE UNITED STATES OF AMERICA

1. SELECTION OF CHAIR AND VICE CHAIR
2. ORAL COMMUNICATIONS – PUBLIC
3. RECEIVE AND FILE MINUTES: OCTOBER 7, 2024 MEETING
4. REVIEW BROWN ACT
5. REVIEW CODE OF ETHICS
6. REVIEW FY 2023-24 AUDITED FINANCIALS
7. REVIEW FY 2024-25 MID-YEAR GENERAL FUND BUDGET

The Brown Act – Public Access & Participation

- Right to Attend, Observe and Record Meetings
- Right to View Documents / Public Records
- Right to Participate in Meeting
 - Right to speak on any item of interest within Commission's subject matter jurisdiction (Oral Communications)
 - Right to speak on any specific item of business before or during Commission's consideration

Omar Sandoval, City Attorney, 714-741-5368, omars@ggcity.org

James Eggart, Assistant City Attorney, 714-415-1062, jamese@ggcity.org

**City of Garden Grove
Municipal Code Chapter 2.02
Code of Ethics
For
Public Officers and Employees**

Agenda Item No. 5

Chapter 2.02 – Code of Ethics for Public Officers and Employees

PRINCIPLES

- Be independent, impartial, and responsible for the people.
- Decisions and policies are made in the proper channels (Brown Act); and
- Public office not be used for personal gain.

HIGHLIGHTS

- Section 2.02.040 Fair and Equal Treatment
- Section 2.02.050 Use of Public Property
- Section 2.02.060 Subsection D describes in details of Conflict of Interest.

City of Garden Grove
FY 2023-24
Audited Financials

Received by City Council
on January 14, 2025

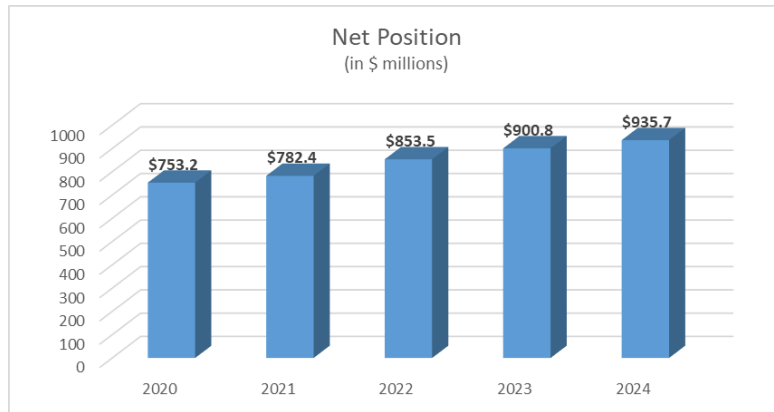
Agenda Item No. 6

FY2023-24 Annual Comprehensive Financial Report (ACFR)

Highlights of FY2023-24 ACFR

- Clean Opinion from Independent Auditor
- Qualified for GFOA Certificate of Achievement for Excellence in Financial Reporting
- No material misstatements
- No uncorrected misstatements
- No Disagreement with Auditor

Audited Financial Condition of the City

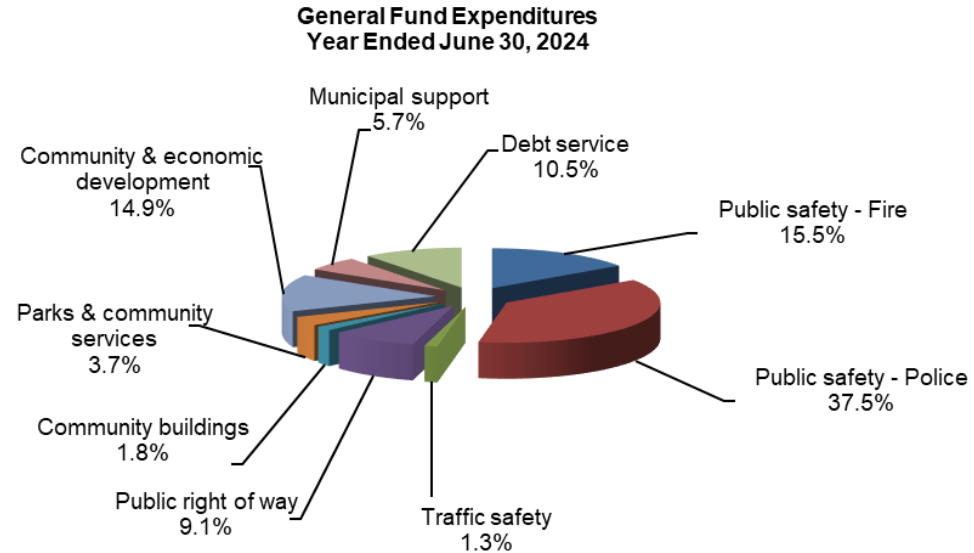


- Net position is the difference between assets and liabilities
- Average 5.6% annual increase since 2020
- FY2024 net position increased by 3.9% despite bond payoff (\$21M) and major asset acquisition (\$12M)
- Net position for **Governmental** activities accounts for 75.5% of total net position

<https://ggcity.org/finance/budget-and-financial-reports>

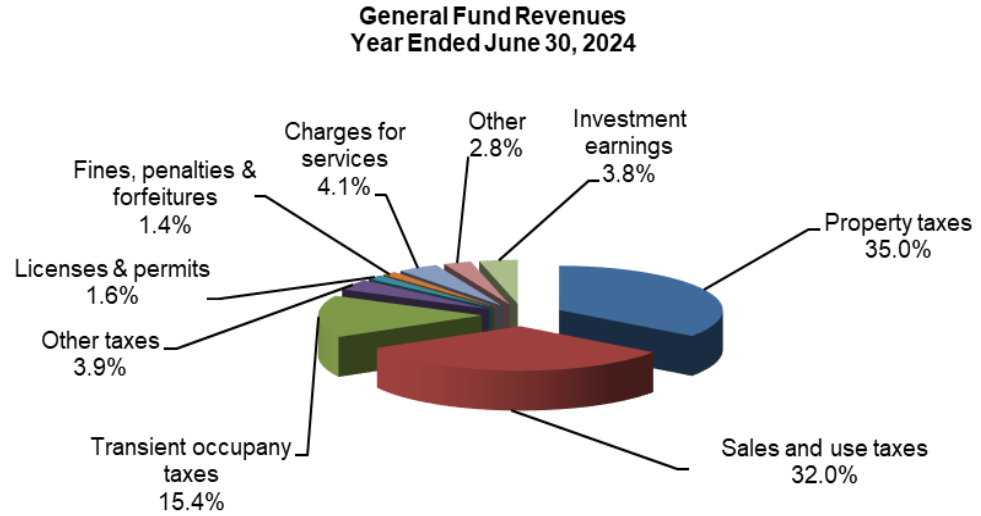
FY2023-24 General Fund Expenditures - Audited

Expenditures	Audited FY2024	Audited FY2023	Change
Public safety - Fire	\$ 31.6	\$ 30.9	\$ 0.7
Public safety - Police	76.6	72.5	4.1
Traffic safety	2.8	2.8	-
Public right of way	18.6	11.1	7.5
Community buildings	3.7	4.3	(0.6)
Parks & community services	7.6	6.7	0.9
Community & economic development	30.5	19.6	10.9
Municipal support	11.7	9.9	1.8
Debt service	21.4	1.7	19.7
Total	\$ 204.5	\$ 159.5	\$ 45.0



FY2023-24 General Fund Revenue - Audited

Revenue Source	Audited FY2024	Audited FY2023	Change
Sales Tax - Bradley Burns	\$ 29,769	\$ 29,933	\$ (164)
Sales Tax - Measure O	29,363	29,376	(13)
Property Tax	64,660	65,629	(969)
Hotel Tax	28,502	28,075	427
Other Taxes	7,272	6,917	355
Other Revenues	25,437	18,680	6,757
Total	\$ 185,003	\$ 178,610	\$ 6,393



Mid-Year Budget Performance as of January 31, 2025

- General Fund -

Agenda Item No. 7

General Fund Expenditure as of Jan. 31, 2025

Department	Current Budget*	Preliminary Actuals As of Jan 31, 2025	Variance	
			\$	%
Fire ¹	\$ 33,667,500	\$ 24,331,817	\$ 9,335,683	72%
Police	85,738,000	53,059,368	32,678,632	62%
City Administration	5,729,500	2,572,913	3,156,587	45%
Human Resources	2,229,200	1,055,083	1,174,117	47%
Finance	4,467,950	2,199,466	2,268,484	49%
Information Technology	854,200	375,538	478,662	44%
Community Development	7,079,600	4,144,188	2,935,412	59%
Community Services	7,217,400	3,813,673	3,403,727	53%
Economic Development	9,123,100	4,564,335	4,558,765	50%
Public Works	21,421,850	14,811,391	6,610,459	69%
Non-Departmental	8,029,100	2,664,729	5,364,371	33%
Total	\$ 185,557,400	\$ 113,592,501	\$ 71,964,899	61%

¹ Fire expenditure includes entire year's UAL payment, and eight months of payment to OCFA.

* Current budget does not include carryover amounts.

General Fund Revenue as of Jan. 31, 2025

Department	Current Budget	Preliminary Actuals As of Jan 31, 2025	Variance	
			\$	%
Property Tax	\$ 67,134,400	\$ 37,127,156	\$ (30,007,244)	55%
Sales Tax ¹	61,823,500	30,065,499	(31,758,001)	49%
Hotel Visitor's Tax	28,000,000	15,611,792	(12,388,208)	56%
Business Tax	3,160,000	2,154,508	(1,005,492)	68%
Licenses & Permits	3,045,000	2,225,355	(819,645)	73%
Charges for Services	7,254,200	6,056,468	(1,197,732)	83%
Other General Fund Revenue	11,196,200	11,986,629	790,429	107%
Total	\$ 181,613,300	\$ 105,227,407	\$ (76,385,893)	58%

¹ Sales Tax actuals reflect 6 months' worth of Sales Tax received by the City.

Next Meeting...

Topics to cover:

- Discuss preliminary FY2024-25 General Fund operating results
- Review Revised Fiscal Year 2025-27 Biennial Budget
- Review Annual Committee Report to the City Council

Tentative date:

September/October 2025



Thank you!

Questions?

Patricia Song – psong@ggcity.org

Alvaro Castellon – alvaroc@ggcity.org

