

Measure O Citizens Oversight Board Committee

Special Meeting
April 13, 2026

Agenda

1. Oral communications
2. Receive and file minutes for October 27, 2025 Special Meeting
3. Review Brown Act
4. Review Code of Ethics
5. Review Fiscal Year 2024-25 Audited Financials (General Fund)
6. Review Fiscal Year 2025-26 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. 3

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, or deliberate upon any item that is within the subject matter jurisdiction of the legislative body or the local agency...”

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
- Alternative Teleconference Rules (SB707)



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 record.

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. 4

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 2024-25
Audited Financials

Received by City Council
on February 10, 2026

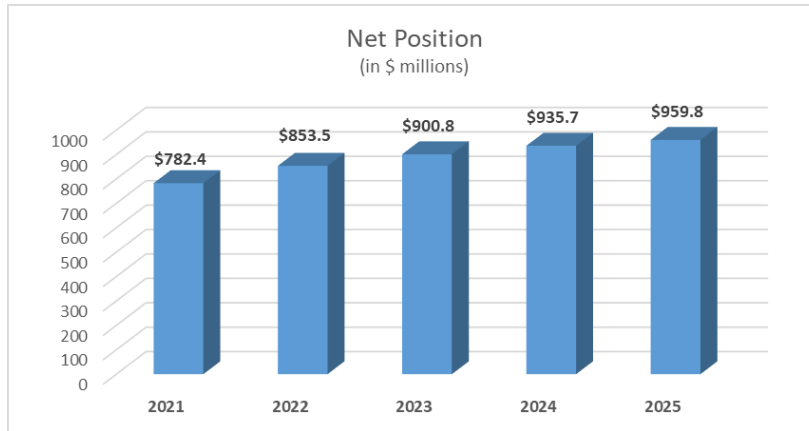
Agenda Item No. 5

FY2024-25 Annual Comprehensive Financial Report (ACFR)

Highlights of FY2024-25 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

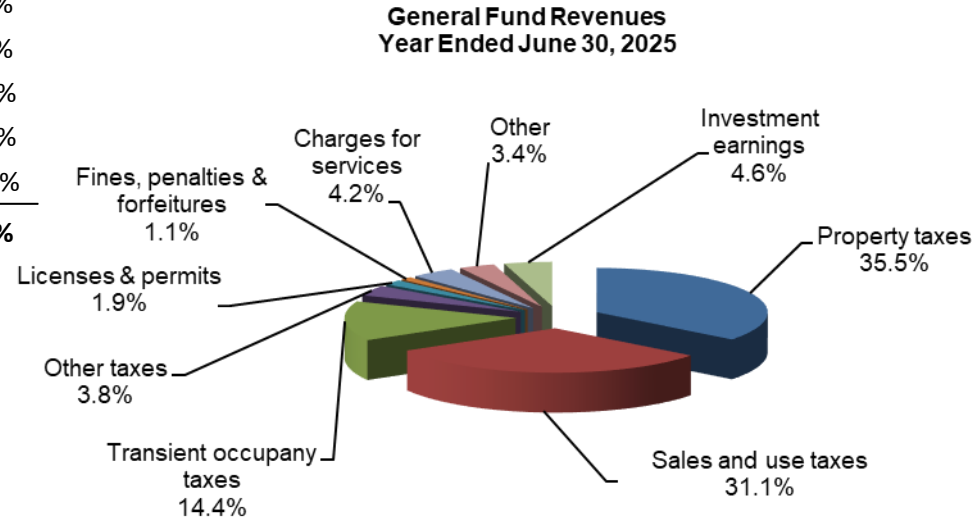


- Net position is the difference between assets and liabilities
- Average 5.3% annual increase since 2021
- FY2025 net position increased by 2.6%
- Net position for **Governmental** activities accounts for 74.4% of total net position

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

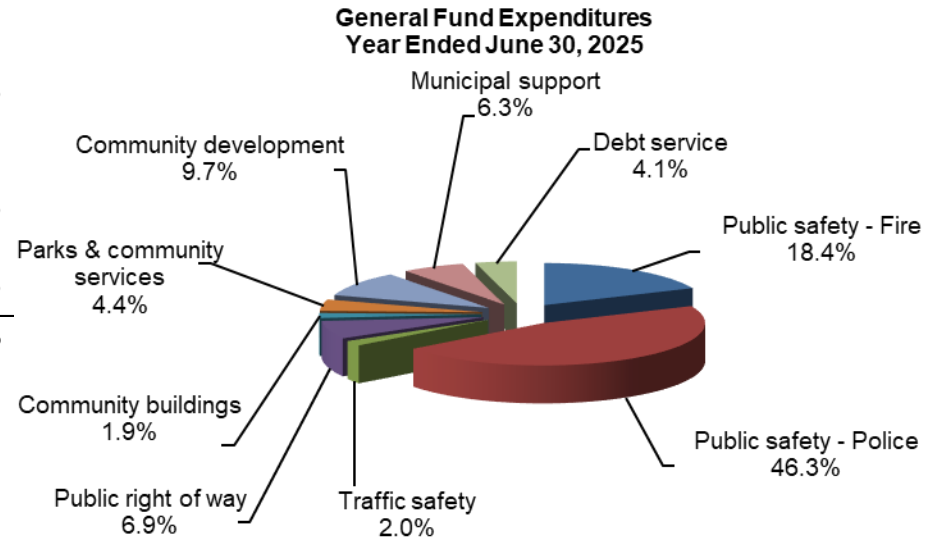
FY2024-25 General Fund Revenue - Audited

Revenue Source	Audited		Change	
	FY2025	FY2024	\$	%
Sales Tax - Bradley Burns	\$ 29,071	\$ 29,769	\$ (698)	-2.3%
Sales Tax - Measure O	29,354	29,363	(9)	0.0%
Property Tax	66,607	64,660	1,947	3.0%
Hotel Tax	27,091	28,502	(1,411)	-5.0%
Other Taxes	7,170	7,272	(102)	-1.4%
Other Revenues	28,325	25,437	2,888	11.4%
Total	\$ 187,618	\$ 185,003	\$ 2,615	1.4%

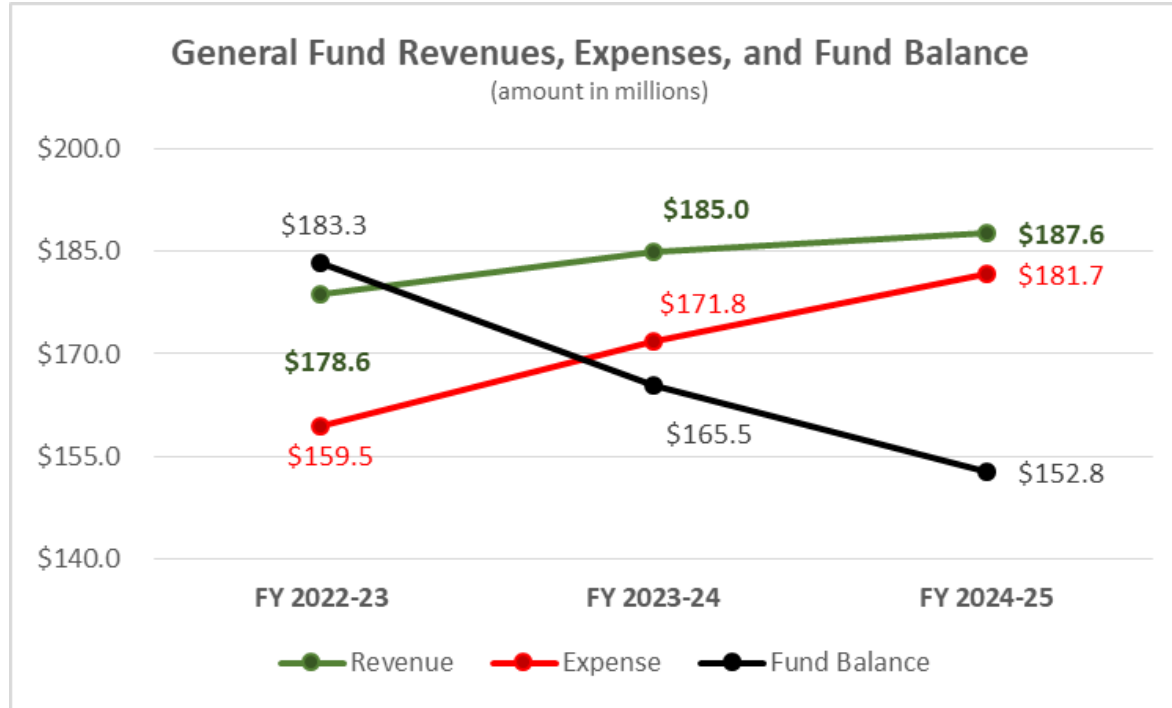


FY2024-25 General Fund Expenditures - Audited

Expenditures	Audited		Change	
	FY2025	FY2024	\$	%
Public safety - Fire	\$ 33.4	\$ 31.6	\$ 1.8	5.7%
Public safety - Police	84.1	76.6	7.5	9.8%
Traffic safety	3.6	2.8	0.8	28.6%
Public right of way	12.6	18.6	(6.0)	-32.3%
Community buildings	3.5	3.7	(0.2)	-5.4%
Parks & community services	8.0	7.6	0.4	5.3%
Community development	17.6	30.5	(12.9)	-42.3%
Municipal support	11.4	11.7	(0.3)	-2.6%
Debt service	7.5	21.4	(13.9)	-65.0%
Total	\$ 181.7	\$ 204.5	\$ (22.8)	-11.1%



General Fund Revenue, Expenditure, and Fund Balance



Mid-Year Budget Performance as of December 31, 2025

- General Fund -

Agenda Item No. 6

General Fund Expenditure as of Dec. 31, 2025

Department	Revised	Actual	Variance	
	Budget	As of Dec 31, 2025	\$	%
Fire	\$ 35,235,900	\$ 20,414,684	\$ 14,821,216	58%
Police	89,627,198	39,738,808	49,888,390	44%
City Administration	5,007,728	1,720,413	3,287,315	34%
Human Resources	2,218,108	893,117	1,324,991	40%
Finance	3,896,756	1,587,142	2,309,614	41%
Information Technology	697,385	335,348	362,037	48%
Community Development	7,964,625	3,360,604	4,604,021	42%
Community Services	9,138,405	3,162,705	5,975,700	35%
Economic Development ¹	9,713,049	2,385,707	7,327,342	25%
Public Works	18,655,628	8,037,502	10,618,126	43%
Non-Departmental	10,177,900	3,681,596	6,496,304	36%
Total	\$ 192,332,682	\$ 85,317,625	\$ 107,015,057	44%

¹ Revised budget includes capital carryovers from the previous fiscal year.

General Fund Revenue as of Dec. 31, 2025

Revenue Source	Revised	Actual	Variance	
	Budget	As of Dec 31, 2025	\$	%
Property Tax ¹	\$ 70,054,600	\$ 20,542,210	\$ 49,512,390	29%
Sales Tax ²	59,943,400	19,827,894	40,115,506	33%
Hotel Visitor's Tax	28,000,000	11,009,103	16,990,897	39%
Business Tax	3,162,000	1,512,773	1,649,227	48%
Franchise Taxes ³	2,856,000	132,278	2,723,722	5%
Licenses & Permits	4,349,100	2,490,053	1,859,047	57%
Other General Fund Revenue	19,219,035	11,458,099	7,760,936	60%
Total	\$ 187,584,135	\$ 66,972,410	\$ 120,611,725	36%

¹ Majority of property taxes are received in the months of January and April each year.

² Sales Tax receipts are heavily weighted towards end of fiscal year.

³ Approximately 75% of franchise tax payments are made in April each year.

Next Meeting...

Topics to cover:

- Discuss preliminary FY2025-26 General Fund operating results
- Review Amended Fiscal Year 2026-27 Budget
- Review Annual Committee Report to the City Council

Tentative date:

September/October 2026



Thank you!

Questions?

Patricia Song – psong@ggcity.org

Sam Fandrich – samuelf@ggcity.org

