



NOTICE AND CALL OF A SPECIAL MEETING
OF THE
MEASURE O CITIZEN'S OVERSIGHT BOARD COMMITTEE

NOTICE IS HEREBY GIVEN that a Meeting of the Measure O Citizen's Oversight Committee is hereby called to be held on Monday, April 13, 2026, at 5:30 p.m. at the Community Meeting Center, 11300 Stanford Avenue, Garden Grove, CA 92840.

Said Special Meeting shall be held to discuss the attached Agenda.

Dated: April 2, 2026

/s/ Robert Sanders

Chair



AGENDA
MEASURE O CITIZENS' OVERSIGHT COMMITTEE
SPECIAL MEETING

Monday, April 13, 2026

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 provided to the Committee as part of the meeting record.

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

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

1. ORAL COMMUNICATIONS - PUBLIC
2. RECEIVE AND FILE MINUTES: OCTOBER 27, 2025 MEETING
3. REVIEW BROWN ACT
4. REVIEW CODE OF ETHICS
5. REVIEW FY 2024-25 AUDITED FINANCIALS
6. REVIEW FY 2025-26 MID-YEAR GENERAL FUND BUDGET
7. DISCUSS NEXT MEETING COMMITTEE DATE
8. MATTERS FROM COMMITTEE MEMBERS AND STAFF
9. ADJOURNMENT

MINUTES
MEASURE O CITIZENS' OVERSIGHT COMMITTEE

SPECIAL MEETING

Community Meeting Center, Founders Room,
11300 Stanford Avenue, Garden Grove, CA 92840

Monday, October 27, 2025

CALL TO ORDER: 5:35 p.m.

ROLL CALL PRESENT: (5) Chair Sanders, Vice Chair Mackanic, Member
Beard, Member Luu, Member Malo

ABSENT: (2) Member Ferrer, Member Tran

OTHERS PRESENT: Patricia Song, Finance Director; Brandi Hart, Department Secretary;
and Meena Yoo, Risk Management Supervisor.

ORAL COMMUNICATIONS:

None.

RECEIVE AND FILE MINUTES:

All members present confirmed the receipt of the March 10, 2025 meeting minutes.
Member Malo motioned to approve the minutes, seconded by Member Beard.

Ayes: (5) Beard, Luu, Mackanic, Malo, Sanders
Noes: (0) None
Abstained: (0) None
Absent: (2) Ferrer, Tran

REVIEW DRAFT MEASURE O ANNUAL REPORT TO CITY COUNCIL:

Ms. Song presented the draft report, which summarized the Committee's proceedings
and activities for Fiscal Year 2024-25. The report highlighted the audited financial
results for Fiscal Year 2023-24 and the amended General Fund budget for Fiscal Year
2024-2025. It concluded with the Committee's findings and recommendations.

All members present agreed with the content and findings outlined in the Annual Report. Member Beard moved to approve the report, and Chair Sanders seconded the motion.

Ayes: (5) Beard, Luu, Mackanic, Malo, Sanders
Noes: (0) None
Abstained: (0) None
Absent: (2) Ferrer, Tran

REVIEW ADOPTED FY 2025-26 AND 2026-27 BIENNIAL BUDGET (GENERAL FUND):

Ms. Song presented the adopted FY2025-26 and FY2026-27 biennial budget, focusing on the General Fund. She highlighted each major municipal function's reliance on the General Fund, outlined the budget development process, illustrated revenue forecasts and expenditure projections, and discussed the additional funding allocated in the new budget cycle to support citywide programs and initiatives.

Vice Chair Mackanic suggested that, when presenting revenue trends, taxes be shown separately from other revenue sources to improve clarity and understanding. Member Luu recommended distinguishing recurring costs from one-time funds to better support more informed decision-making.

REVIEW PRELIMINARY FY 2024-25 FINANCIAL PERFORMANCE (GENERAL FUND):

Ms. Song presented the unaudited preliminary operating results for the General Fund for Fiscal Year 2024-25. Revenues exceeded the adopted budget by approximately \$8.1 million, primarily due to higher investment earnings resulting from a favorable interest rate environment. Ms. Song cautioned that of the \$8.1 million, \$3.7 million represented an accounting adjustment, and nearly \$1.0 million reflected encumbered funds for existing contractual obligations. As a result, the fiscal year concluded with a modest surplus driven mainly by labor cost savings from vacant positions.

Member Luu inquired about the most effective way to present encumbered funds in financial reports to help prevent overspending and ensure clarity.

DISCUSS NEXT MEETING:

The next meeting will tentatively be scheduled for February/March 2026. Topics will include the review of audited Fiscal Year 2024-25 annual financial statements and Fiscal Year 2025-26 mid-year budget update.

MATTERS FROM COMMITTEE MEMBERS AND STAFF:

Member Beard asked about the Orange County Fire Authority contract performance and whether the decision to transition fire protection services had been financially beneficial.

Chair Sanders inquired about the progress of the Public Safety Facility project.

Committee members thanked staff for the update and expressed appreciation for the strong communication between City staff and the Committee, noting that it reinforces transparency and accountability in the use of Measure O revenues.

ADJOURNMENT: At 6:47 p.m.