



## Measure Q Oversight Committee

Wednesday, February 26, 2014

6:30 p.m.

Garden Conference Room, Wing A  
1950 Parkside Drive, Concord, CA

### - MINUTES / ANNOTATED AGENDA -

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The meeting was called to order by Guy Bjerke, at 6:37 p.m.

**Present:** Guy Bjerke, Richard Eber, Norman Freitas, Bill Gram-Reefer, Beri Kasper, Dr. Harmesh Kumar, Rosanne Nieto

**Staff Present:** Valerie J. Barone, City Manager; Scott Johnson, Assistant City Manager, Karan Reid, Director of Finance; Jovan Grogan, Budget Officer; Sue Anne Griffin, Confidential Secretary

**Public Comment Period:** Ray Barbour spoke after the meeting about how impressed he was by the thorough and thoughtful consideration this Committee and the City staff were in ensuring that Measure Q funds be spent as the voters expected it to be when they approved Measure Q.

Rather than call roll, Chair Bjerke asked that everyone around the table introduce themselves so Committee members and staff did so. We have a new Finance Director, Karan Reid, and a new Assistant City Manager, Scott Johnson, who were attending their first Measure Q Oversight Committee meeting.

#### 1. Welcome – Valerie Barone, City Manager

Valerie welcomed the Committee back and said that Scott Johnson would be attending the Measure Q Oversight Committee meetings from tonight forward then turned the budget discussion and presentation over to Jovan Grogan and Karan Reid.

#### 2. Overview of the FY 2014-15 Budget Development Process – Jovan Grogan, Budget Officer

Jovan walked through the steps in the development of the budget, from the Finance Department distributing Position Budget Worksheets to each department in January, then receiving mid-year adjustments from each department, also in January. In February, the departments submit Preliminary Position Budgets, then Position Changes and Operating Budget Requests before the Finance Department summarizes all of the budget submittals.

In March the departments submit performance data (accomplishments, initiatives and significant changes), then the budget requests are presented to the City Manager, who reviews with each department head. Departments then adjust their budgets as directed by the City Manager before the Finance Department Prepares the Proposed Budget.

3. Discussion of the Prior Year (FY 2012-13) Comprehensive Annual Financial Report related to Measure Q – Karan Reid, Director of Finance

Karan distributed a hard copy of the Comprehensive Annual Financial Report (CAFR), which was prepared by Vavrinek, Trine, Day and Co., LLP, who issued an unqualified (“clean”) opinion on the City of Concord’s financial statements. Karan explained that the financial statements are presented in conformity with generally accepted accounting principles (GAAP) and discussed how the CAFR is laid out, citing specific pages on which to find information regarding Measure Q funds.

The Committee had a general discussion with questions and answers regarding the report that included responses from Director of Finance, Karan Reid, Budget Officer, Jovan Grogan, and Assistant City Manager, Scott Johnson.

Committee members were encouraged to contact Karan or Jovan with specific questions they may have and Committee member Bill Gram-Reefer asked that the members be kept in the loop so individual’s questions and the answers can be shared by Karan and/or Jovan with the entire Committee.

4. Update on Current Year (FY 2013-14) Measure Q Revenues – Jovan Grogan, Budget Officer

Jovan provided an update on the City’s mid-year budget status including a discussion on the positive budget adjustment for Measure Q revenues.

5. Presentation and Discussion of 10-Year General Fund Financial Plan and Financial Challenges Ahead – Jovan Grogan, Budget Officer

Jovan gave his consolidated presentation covering long-term post-employment liabilities and infrastructure, which generated questions and discussion of the post-employment unfunded liabilities.

The discussion evolved and the Committee determined that an extension of Measure Q, or how the City should proceed, was not in the Committee’s purview. There was agreement that nothing kept the members individually from expressing an opinion about an extension to individual Council members. Thirdly, the Committee agreed that the City Council should direct staff to explain the situation to the community to

educate them about the City's 10-year general fund forecast that includes the impacts on the City's long-term fiscal condition on the post-employment liabilities and deferred infrastructure backlog.

6. Schedule Future Measure Q Meetings – Jovan Grogan, Budget Officer

The Committee agreed on April 9, 2014 as the next meeting date and Chair Bjerke said that we should calendar the third meeting for April 16, 2014 and determine at the April 9 meeting if the third meeting is necessary.

**Adjournment** at 8:45 p.m.

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Distribution: City Council  
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