

MEASURE U OVERSIGHT

On Monday September 19, 2022, the members of the Measure U Oversight Committee met at 3:15 pm to review the documents prepared by Chief Downey of the Woodbridge Fire District. Present were Jenn Hernandez, Steve Reeves and Al Wolter. While Operations Chief Brian Bernier was on site and talked with us some, Chief Downey was unable to attend. The Committee thought this was equally both a good and bad situation, as it forced us to figure some things out on our own, but left a few questions that could have been easily answered by Chief Downey.

These are the questions and observations we had during this time.

First, as Jenn had yet to see the documents and Steve and Al had only done cursory reviews, a goodly amount of time was spent discussing the document and the County's reports that were included, trying to make sense of how they related. It was generally agreed that the County's reports were very clumsy and hard to follow.

One item that immediately should up was the "Item 1" entry on the Chief's report for the purchase of equipment from Hughson Fire that was not on the County Report. We noted that other items were like this, especially everything after the February deposit. We eventually figured that the County never saw those expenditures. All transactions involved the Fire Department's accounts.

One item we all agreed on as both bad and something that can't be done about is the \$1596 fee from the Tax Assessor.

When adding up the two deposits from the Measure and subtracting the refund, the amount from the Measure was about \$60,000 short of the listed income.

We found it more difficult than necessary to determine if an entry was a deposit or a debit. The two Measure deposits were nicely bolded, but the interest / service charges look the same.

We felt the title of "Item 14" should be altered or changed as the Department will continue to have a 'Trainee Program.' We understand that this was eliminating the use of Trainees as employees, hiring them as Firefighters. "Firefighter Staffing" might be a better title.

Lastly, we realized that going forward we would need to see the Bank Statements for the District's Measure U Account, as few actions would be noted on the County Reports (other than the Assessor's fee and the deposits in February and April).

Overall, we felt that the Woodbridge Fire District's use of the Measure U Funds were in keeping with the intent of the Measure.

Update: Chief Downey returned and based on comments from Ops Chief Bernier provided the following updates:

The Measure U Income was the projected measure U revenue for 2022-2023, entered in the chart by mistake. However, the updated numbers still do not reflect the numbers in the report. With the Refund, the listed income is \$48,171.57 overstated.

The QuickBooks reports for the fund, showing the proper transfers to the General Fund, were provided.

The following Excel table reproduces the table in the Chief's report. The Green number is the sum of the two Measure U deposits and the Refund. The Chief's updated report states the income to be \$1,457,844. Even without the removal of the returned funds, the balance would be \$12,121.57 over-stated.

Expenditure Number	DATE PAID	VENDOR	DESCRIPTION	AMOUNT	FUND BALANCE		
N/A	7/1/2021	FY - Measure U Beginning Fun	Interest	\$35.00	\$35.00		
1	8/5/2021	Hughson Fire District	Extrication Equip.	(\$4,000.00)	(\$3,965.00)		
2	9/15/2021	Tom Hillier Ford	Command Vehicle	(\$44,498.56)	(\$48,463.56)		
3	9/29/2021	Strobes N More LLC	Command Vehicle Lights	(\$5,355.49)	(\$53,819.05)		
N/A	10/31/2021	Interest Income (County)	Service Charge	(\$3.00)	(\$53,822.05)		
4	11/2/2021	American Airworks	Posi3 Equipment	(\$10,437.85)	(\$64,259.90)		
5	11/17/2021	Paul Tualla	Command Vehicle Lights	(\$6,314.91)	(\$70,574.81)		
6	12/31/2021	Direct Assessment Service Ch	Service Charge	(\$1,596.00)	(\$72,170.81)		
7	1/3/2022	Community First National Ban	Engine 74 Payment 1	(\$93,820.01)	(\$165,990.82)		
N/A	1/31/2022	Interest Income (County)	Service Charge	(\$42.00)	(\$166,032.82)		
N/A	2/28/2022	Measure U - Special Assessm	Deposit	\$764,980.18	\$598,947.36		
N/A	4/1/2022	Interest Income (County)	Interest	\$290.00	\$599,237.36		
8	4/26/2022	Golden State Fire Apparatus	Equipment Mounting-Engine 74	(\$2,668.89)	\$596,568.47		
N/A	4/15/2022	Measure U - Special Assessm	Deposit	\$680,742.25	\$1,277,310.72		
9	5/5/2022	Measure U Refunds	Muir/Castanelli/Ham	(\$36,050.00)	\$1,241,260.72	\$1,409,672.43	\$48,171.57
10	5/5/2022	Santander Bank, N.A.	Engine 72 Payment 1	(\$96,050.13)	\$1,145,210.59		
11	5/31/2022	Nationwide Generators	Station 71 Generator	(\$6,762.28)	\$1,138,448.31		
12	6/22/2022	Measure U County to F&M Tr	Measure U Overtime	(\$122,333.00)	\$1,016,115.31		
13	6/22/2022	Measure U County to F&M Tr	Operations Chief 72	(\$150,444.00)	\$865,671.31		
14	6/22/2022	Measure U County to F&M Tr	Trainee Program	(\$195,000.00)	\$670,671.31		
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Upon discussion with Chief Downey, the report's stated Measure U Income on the Chart is the County's estimated income if all the required taxes were collected for the year. Since this included those parcels that were disputed and the parcels that did not pay (on time or at all), the number will be more than what was deposited.