

Measure K Citizen's Oversight Committee

Yuba County Government Center Marysville
Conference Room
915 8th Street
Marysville, CA 95901

August 12, 2022

9:30 AM

MINUTES

Meeting Start: 9:40 a.m.

Attendees:

County: Auditors Office: Richard Eberle, Auditor; Miranda Johnson Asst Auditor
County Administrator Office: Kevin Mallen, CAO; Sean Powers Asst CAO;
Michelle Logan Mgmt Analyst

Committee: Lori Wojdan, Rich Webb, Philolis Goode

Members Absent: Gregory Nelson, Fred Moracznski

Introductions: Attendees provided brief background

- County – Each individual introduced themselves as described above
- R. Webb resident since 1981 (BAFB) – Linda Fire Chief 20 yrs retired 3/2020, advocated for Meas K when proposed. Here to make sure it is spent as intended.
- L. Wojdan – Plumas Lake Resident since 2020; State Worker 22 yrs – law enforcement, parks & Recreation
- P. Goode – From Texas, transferred to Roseville – Planning background. Plumas Lake resident since 2005, works for State as Budget Manager – works closely with Public Defenders' and AG office.

Background/Orientation:

- Meas K Nov 2018 – April 2020 Ends 4/2029 (revenue expected end of FY 28/2029)
 - No time restrictions to spend the money
 - Board Discretion – based on intent of Measure K
 - Oversight Committee check and balance – review revenue and provide annual report within 90 days of fiscal year end
- S. Powers provided explanation background of Measure K Budget 21/22 December Mini-Budget to BOS; 22/23 1st FY
- S. Powers discussed Brown Act as well as responsibilities of Chair (presents report to Board, chairs meeting, sets agenda, VP (back up Chair) & Secretary (minutes etc). County offered to assist with administrative duties. Cautioned members when replying to emails from County when all Committee Members are included – DO NOT reply ALL.
- K. Mallen explained court case (Howard Jarvis lawsuit) regarding General Tax or Special Tax – County prevailed Not a Special Tax.
- M. Johnson confirmed that the Measure K Revenue was collected in separate fund.

- K. Mallen – 9 Fire Districts – receive 20% of Revenue (off the top), Fire Districts determined their allocation and executed agreements (signed January 2022) and revenue disbursed to all districts with agreements executed. Fire receives money up-front.
 - The 20% would be approved by the BOS annually
- County 80% divided between General Essential Svcs 20% (i.e. Code Enf, County Counsel, HR, OES etc) and Specific Essential Svcs (SH, DA, PB + all divisions) 80%

1. **Elect Committee Chair, Vice Chair and Secretary**

- Deferred to next meeting when all members are present

2. **Review meeting dates**

- Next Tentative Meeting Scheduled 8/30
- CAO's office to review calendar for a meeting prior to 8/30

3. **Review Yuba County Measure K Oversight Committee annual report**

- Report intended to be a living document, each fiscal year as chapters.
- Discussed layout, tables, data provided.
- County asked for feedback as to whether they felt the attachments providing detail expenditures contain more or less detail?
- Committee to review report, recommend changes and if questions individually contact County
- M Johnson discussed timing – report as of 6/30/22 – fiscal year cannot close until end of August so revenue is 2 months behind actuals. Fire Districts will receive May payment in July.
- Discussed true up at mid-year for the fiscal year due to the timing.
- M. Johnson – Auditor's office maintains binder with all the backup documentation for the County expenditures.
- S. Powers explained the County Journal process – departments make the purchase and then request reimbursement.
- Discuss if % rates on Attachment B Fire District should % be removed from report as it is a formula for the Auditor not a Percentage split of the 20%. [Need confirmation to remove].
- R. Eberle –discussed 1 time expenditures such as software.
- R. Eberle understanding the goal – what level of documentation is the committee comfortable with that will provide a good snapshot. Part of your discussion would be what information do you need to be comfortable with providing to the BOS.
- K. Mallen – report should be information and simplistic for public to digest

4. **Committee Member comments**

- Report Feedback:
 - Agreed to overall layout of Report, clean up acronyms or include a definitive page;
 - Linda Fire report need clarification regarding Purchase Type 3 apparatus from BME “first”
- Asked why Fire Districts haven't spent their allocation – discussed supply chains, Fire Depts may be saving for big ticket items etc.

- Meas K – is it encumbered? (RE explained Encumbered vs Allocated)
 - Clarification Fire Districts receive revenue and report annually. No restrictions on expending the money. May ask to some extent how they plan to spend the money.
- The County budgets (Board approval) and is reimbursed when spent. Serves as a control so departments utilize the money as intended.
- R. Webb – was their initial concern over the reimbursements? K. Mallen confirmed some of the expenses (mailers) were initially a hot point – but has been radio silence since initial grievances.
- R. Webb – revenue higher than anticipated? KM – online shopping increased. Anticipate approximately \$1m additional for Costco annually.
- P. Goode – what are the rules behind what they can spend, vendor selection, procurement?
- Would like copy of Fire District contract as example.
- Goal -at end of 10 years the report tells a good story and the importance of the revenue to continue

5. Adjourn 11:30 a.m.

Handouts Provided:

- Agenda 8/12/22
- Draft Measure K Report for FY 21/22 for Review (including Linda Fire Report)

Follow Up:

- County - address acronyms in report and with Fire Districts
- County – Email sent to Linda Fire – regarding clarification regarding Purchase Type 3 apparatus from BME “first”
- County – Week of 8/15/22:
 - M. Mize to schedule alternate date before 8/30 for all 5 Committee Members as one member can only meet via zoom
 - M. Mize to email Committee Members the following:
 1. Measure K Report PDF (to include all fire districts reports);
 2. Sample of Fire Dept Agreement;
 3. Copy of Brown Act

Next Meeting:

- Election of Officers
- Committee to provide direction to County regarding updates or changes recommended for the report