

## RESIDENT OVERSIGHT COMMISSION

### REGULAR MEETING

#### Agenda

City of Barstow Council Chambers  
220 East Mountain View Street, Barstow, CA 92311

April 22, 2021  
5:00 p.m.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Introductions
5. Installation of Newly Appointed Commissioners
6. Selection of Chairperson
7. Approval of Agenda
8. Approval of Minutes
  - a. Regular Meeting – September 30, 2020
9. Ongoing Business
  - a. None
10. New Business
  - a. Public Safety Update
  - b. Fire Department Update
  - c. Parks and Recreation Update
  - d. Fiscal Year 2020 Agreed Upon Procedures Report
  - e. Financial Report – Fiscal Year 2020-2021 – 1<sup>st</sup> and 2<sup>nd</sup> Quarters
11. Commissioner Comments
12. Staff Comments
13. Public Comments

14. Suggest Items for the Next Agenda

15. Next Meeting Date

16. Adjourn

**The Resident Oversight Commission meeting will be conducted via teleconference consistent with State of California Executive Order N-29-20 dated March 17, 2020, regarding the COVID-19 pandemic. For those wishing to participate in the Resident Oversight Commission meeting, a conference call has been set up for participation.**

Dial-in number (US): (605) 313-5111

Access code: 486074#

If you have any questions regarding the Resident Oversight Commission Meeting, please contact (760) 255-5122.



Resident Oversight Commission  
04/22/21 05:00 PM  
City Clerk Services Department  
Christina Rudsell  
ITEM NO. 6.

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## AGENDA ITEM

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### AGENDA MATTER:

**SELECTION OF A CHAIRPERSON AND VICE-CHAIRPERSON**

### EXECUTIVE SUMMARY:

It would be appropriate at this time, for the Commission members to participate in the selection of Chairperson and Vice-Chairperson for the Measure Q Resident Oversight Commission.

### FISCAL IMPACT:

None.

### RECOMMENDED ACTION:

- (1) Commission to select one of its members as Chairperson.
- (2) Commission to select one of its members as Vice-Chairperson.



Resident Oversight Commission  
04/22/21 05:00 PM  
City Clerk Services Department  
Christina Rudsell  
ITEM NO. 8 a.

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## AGENDA ITEM

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### AGENDA MATTER:

RESIDENT OVERSIGHT COMMISSION MINUTES OF REGULAR MEETING HELD SEPTEMBER 30, 2020

### EXECUTIVE SUMMARY:

### DISCUSSION:

### FISCAL IMPACT:

None.

### RECOMMENDED ACTION:

Approve the minutes as presented.



## RESIDENT OVERSIGHT COMMISSION

### Minutes

City of Barstow Council Chambers  
220 East Mountain View Street, Barstow, CA 92311  
(Public comments conducted via teleconference due to the COVID1-19 crisis)

September 30, 2020  
5:00 p.m.

#### 1. Call to Order

Chairman Leonard Williams called the meeting of the Resident Oversight Commission (ROC) to order at 5:10 p.m.

#### 2. Roll Call

| Attendee Name    | Title        | Status  | Arrived |
|------------------|--------------|---------|---------|
| Leonard Williams | Chairman     | Present |         |
| Kimberly Johnson | Commissioner | Present |         |
| Barbara Rose     | Commissioner | Present |         |
| John Williams    | Commissioner | Present |         |
| Vacant           | Commissioner | Vacant  |         |

#### 3. Approval of Agenda

RESULT: APPROVED [4-0-1-0]  
MOVER: Leonard Williams, Chairman  
SECONDER: John Williams, Commissioner  
AYES: Johnson, Rose, J. Williams, L. Williams,  
ABSENT/VACANT: One

4. Approval of Minutes  
a. Regular Meeting – June 24, 2020

Commissioner Rose asked about J. Williams’s comment on Item 7 of the minutes regarding Commissioners speaking negatively about the ROC.

Commissioner J. Williams and Commissioner Rose concurred, that all members of the ROC should conduct themselves professionally.

RESULT: APPROVED [3-0-1-1]  
MOVER: John Williams, Commissioner  
SECONDER: Leonard Williams, Chairman  
AYES: Johnson, J. Williams, L. Williams  
ABSENT/VACANT: One  
ABSTAIN: Rose

5. Ongoing Business

- a. None

6. New Business

- a. Financial Report – Fiscal Year 2019-2020 – 4<sup>th</sup> Quarter

Commissioner Rose asked about the status of the pie chart by service industry. Assistant City Manager Cindy Prothro stated that the pie chart will be available in December as there has been a delay in reporting from the State due to COVID-19.

Commissioner Rose asked about the issue with Home Depot not collecting the additional Measure Q sales tax. She also requested that the public be notified that Home Depot is not collecting enough sales tax.

City Manager Nikki Salas stated that staff will continue to follow-up with Home Depot to correct the issue. She also stated that it is not necessary to go public since Home Depot is working to correct and is still remitting the Measure Q portion to the City.

Commissioner J. Williams agreed that the City should follow-up on Home Depot charging the correct rate, but not send out a press release at this time.

Commissioner J. Williams stated that he will not approve any financial reports until there is a detailed breakdown of the cost allocation item starting with Fiscal Year 2020-2021.

City Manager Nikki Salas stated that more detailed information will be provided.

Commissioner J. Williams expressed concern with maintenance at the City's parks particularly Stringham Park.

City Manager Nikki Salas stated that maintenance staff have been reduced due to COVID-19 however any maintenance or safety issues will immediately be addressed with the appropriate department and staff.

RESULT: APPROVED [3-1-1-0]  
MOVER: J. Williams, Commissioner  
SECONDER: K. Johnson, Commissioner  
AYES: Johnson, J. Williams, L. Williams  
NO: Rose  
ABSENT/VACANT: One

Commissioner Rose requested that the record state her opposition due to the lack of detail in the financial report.

#### b. Parks and Recreation Update

Parks and Recreation Superintendent Kyle Wooley provided an update on parks and recreation services. He discussed improvements funded by Measure Q which include new cheer mats and pool covers.

Chairman Williams asked about the status of new playground equipment.

Parks and Recreation Superintendent Kyle Wooley stated that staff is working on obtaining quotes and also pursuing grant opportunities.

Parks and Recreation Superintendent Kyle Wooley also discussed recent meetings among the local sports organizations and the success of the groups working together. He and Commissioner J. Williams also discussed the possibility of publicly recognizing the sports groups and volunteers.

#### 7. Commissioner Comments

Commissioner J. Williams addressed rumors regarding the City's lack of support for the Fire Department. He stated that he did due diligence and the only item of concern is the generator at Station 3 and invited the rest of the ROC to visit the site with him. The other rumored items of concern are not accurate based on his discussions with Fire Department staff and management. He stressed the importance of not giving the public the impression that the ROC and City staff have turned their backs on the Fire Department.

Commissioner J. Williams also cited maintenance records verifying inaccurate misleading information that is being conveyed to the public.

Commissioner Johnson stated she enjoys being on the ROC, has learned a lot and joined to be a part of checks and balances. She asked the ROC to stay within the parameters of Measure Q when discussing and not to intermingle personal opinions. She stressed the importance of being mindful of what is said and how it is said because it affects the entire ROC.

Commissioner Rose stated that her understanding of the parameters of the ROC is not to review maintenance issues and deficiencies, but rather serve as a checks and balance. She thanked City Manager Nikki Salas for having the Battalion Chief and Police Chief speak at the last City Council meeting.

Commissioner Rose also requested clarification on the limitation and duties of the ROC especially when it comes to the messaging put out by the ROC. She would like to know what the agreed upon platform is for the ROC to communicate and report out on. She requested that the ROC be cognizant of their parameters and duties and be respectful of one another.

Chairman L. Williams stated that he was concerned that the financial report did not have enough information which is why he took the initiative to ask questions of staff and then relay to the public. He stated that he took the initiative because he saw no one else doing it and commended the ROC for also taking the initiative.

## 8. Staff Comments

City Manager Nikki Salas stated that the ROC and staff can work together to improve the reporting platform.

City Manager Nikki Salas also discussed the original intent of having a Measure Q workshop to discuss year two of the five-year plan and how the process stopped due to COVID-19. She mentioned that Measure Q and the City's budget will be reviewed in February as part of the budget mid-year review process. A Measure Q workshop will be scheduled after February depending on the COVID-19 crisis and where the City is at on reopening. It is not feasible or conducive to have a virtual workshop given the technology limitations of the City Council Chambers. The goal is to have a Measure Q workshop followed by the City Council budget workshop.

Commissioner Rose asked if the ROC would participate as Commissioners or citizens.

City Manager Nikki Salas stated the means of participation is at the discretion of each ROC member.

City Manager Nikki Salas also addressed misinformation regarding City staff and Measure Q funded administrative positions.



Assistant City Manager Cindy Prothro discussed the Fiscal Year 2019-2021 financial audit and how the final audited Measure Q financial report will be presented to the ROC at the December meeting if it is ready or the following meeting.

#### 9. Public Comment

Mayor Julie Hackbarth-McIntyre informed Commissioner Rose that John Wymore, the President of the Barstow Professional Firefighters Association misinformed her. She expressed dissatisfaction with Mr. Wymore's misinformation and commended City Manager Nikki Salas for addressing the misinformation from Mr. Wymore.

Commissioner Rose stated that Mr. Wymore did not lie about the issues he addressed with her.

Mayor Hackbarth-McIntyre also stated that Mr. Wymore requested that the three Measure Q firefighters not be hired in order to allow him to collect more overtime. She stated that she will never put the community in jeopardy in order to line the pockets of others. She also stated that Measure Q funds have been spent as identified in the spending plan and does not appreciate the misinformation from the public.

#### 10. Suggested Items for the Next Agenda

- a. Financial Report – Fiscal Year 2020-2021 – 1<sup>st</sup> Quarter
- b. Financial Reporting Platform
- c. Measure Q Cost Allocation

#### 11. Next Meeting Date

December 16, 2020 at 5:00 p.m.

#### 12. Adjourn

By consensus of the ROC, the meeting adjourned at 7:10 p.m.

Respectfully Submitted:

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Christina Rudsell  
City Clerk Services Manager

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Date

Approved:

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Chairperson

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Date



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**AGENDA ITEM**

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**AGENDA MATTER:**

**MEASURE Q FUND – FISCAL YEAR 2020 AGREED UPON PROCEDURES REPORT**

**EXECUTIVE SUMMARY:**

The Fiscal Year 2020 Agreed Upon Procedures Report covering the period of July 1, 2019 – June 30, 2020 will be presented.

**DISCUSSION:**

**FISCAL IMPACT:**

None.

**RECOMMENDED ACTION:**

Informational only.

**Revenues**

|                             |                     |
|-----------------------------|---------------------|
| Measure Q Tax Revenue       | 7,427,250           |
| Investment Earnings         | 20,993              |
| <b>YEAR-TO-DATE REVENUE</b> | <b>\$ 7,448,243</b> |

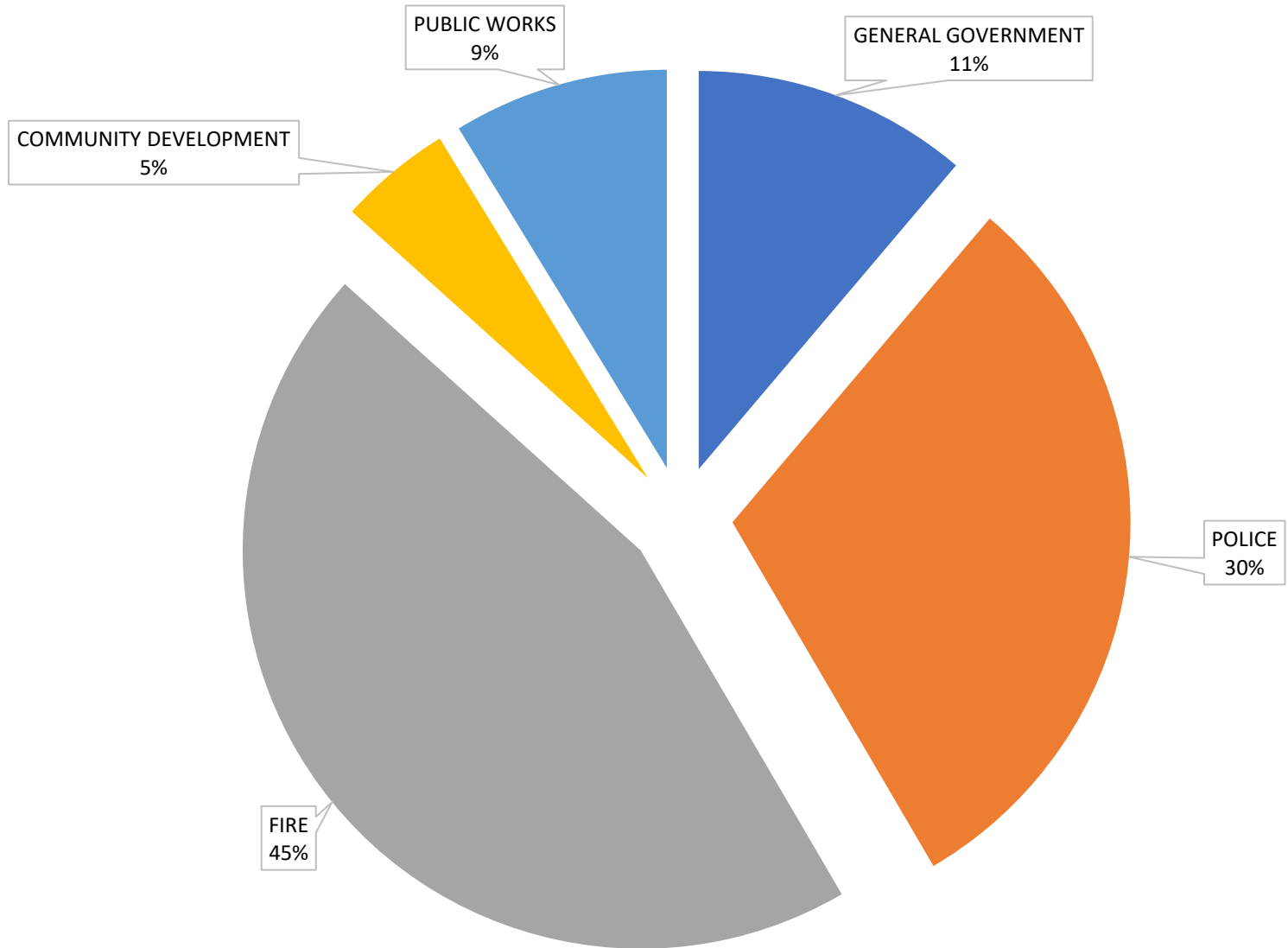
| <b>Expenditures</b>  | <b>Annual<br/>Appropriation/B</b> | <b>Year-to-Date<br/>Expenditures</b> | <b>Expenditure Description</b>  |
|--|-----------------------------------|--------------------------------------|---|
| <b>General Government - Transfers &amp; Other</b>                            |                                   |                                      |   |
| Cost Allocation  | 400,000                           | 400,000                              |   |
| <b>Total</b>   | <b>400,000</b>                    | <b>400,000</b>                       |   |
| <b>City Manager Division</b>   |                                   |                                      |   |
| Salaries   | 138,350                           | 135,902                              | 1 Economic Development Administrator<br>1 Executive Assistant   |
| Benefits   | 29,757                            | 29,757                               | 1 Economic Development Administrator<br>1 Executive Assistant   |
| Operations   | -                                 | -                                    |   |
| <b>Total</b>   | <b>168,107</b>                    | <b>165,658</b>                       |   |
| <b>Administrative Services - IT Division</b>                                 |                                   |                                      |   |
| Salaries   | 29,802                            | 29,802                               | 1 IT Coordinator 40% (shared)*  |
| Benefits   | 5,990                             | 5,990                                | 1 IT Coordinator 40% (shared)*  |
| Operations   | -                                 | -                                    |   |
| <b>Total</b>   | <b>35,792</b>                     | <b>35,792</b>                        |   |
| *Position shared 40% Measure Q, 40% Wastewater and 20% Solid Waste Divisions |                                   |                                      |   |
| <b>Grand Total General Government:</b>                                       |                                   | <b>601,450</b>                       |   |
| <b>Police Uniform Division</b>   |                                   |                                      |   |
| Salaries   | 734,352                           | 734,352                              | 6 Police Officers<br>2 Police Officer Trainees (Added 4th Qtr)  |
| Benefits   | 89,221                            | 89,221                               | 6 Police Officers<br>2 Police Officer Trainees (Added 4th Qtr)  |
| Operations   | 401,500                           | 164,890                              | Safety equipment/supplies/vehicle lease   |
| Capital & Equipment  | 784,760                           | 481,582                              | IT Network upgrade, Body cameras, tasers, helmets, radios, ammo, ballistic vests, FARO Laser Crime Scene Processor. City Council approved 3/2/2020. |
| <b>Total</b>   | <b>2,009,833</b>                  | <b>1,470,045</b>                     |   |

| Expenditures                               | Annual<br>Appropriation/B | Year-to-Date<br>Expenditures | Expenditure Description       |
|--|---------------------------|------------------------------|-------------------------------|
| <b>Police Dispatch Division</b>            |                           |                              |                               |
| Salaries                                   | 102,284                   | 83,805                       | 1 Dispatcher                  |
| Benefits                                   | 18,240                    | 11,188                       | 1 Dispatcher                  |
| Operations                                 | -                         | -                            |                               |
| <b>Total</b>                               | 120,524                   | 94,993                       |                               |
| <b>Police Administration Division</b>      |                           |                              |                               |
| Salaries                                   | 57,659                    | 57,659                       | 1 Police Services Assistant   |
| Benefits                                   | 10,712                    | 10,712                       | 1 Police Services Assistant   |
| Operations                                 | -                         | -                            |                               |
| <b>Total</b>                               | 68,371                    | 68,371                       |                               |
| <b>Grand Total Police:</b>                 |                           | <b>1,633,409</b>             |                               |
| <b>Public Works - Streets Maintenance</b>  |                           |                              |                               |
| Salaries                                   | 87,421                    | 87,421                       | 2 Public Services Assistant I |
| Benefits                                   | 15,730                    | 15,730                       | 2 Public Services Assistant I |
| Operations                                 | 25,000                    | 25,000                       |                               |
| Capital & Equipment                        | 311,677                   | 135,623                      |                               |
| ADA Curb & Gutter                          | 100,000                   | 86,751                       |                               |
| <b>Total</b>                               | 539,828                   | 350,525                      |                               |
| <b>Public Works - Building Maintenance</b> |                           |                              |                               |
| Salaries                                   | 45,751                    | 45,751                       | 1 Public Services Assistant I |
| Benefits                                   | 7,864                     | 7,864                        | 1 Public Services Assistant I |
| Operations                                 | -                         | -                            |                               |
| <b>Total</b>                               | 53,615                    | 53,615                       |                               |
| <b>Public Works - Fleet Maintenance</b>    |                           |                              |                               |
| Salaries                                   | 55,766                    | 55,766                       | 1 Mechanic                    |
| Benefits                                   | 10,667                    | 10,667                       | 1 Mechanic                    |
| Operations                                 | -                         | -                            |                               |
| <b>Total</b>                               | 66,433                    | 66,433                       |                               |
| <b>Grand Total Public Works:</b>           |                           | <b>470,573</b>               |                               |

| <b>Expenditures</b>   | <b>Annual<br/>Appropriation/B</b> | <b>Year-to-Date<br/>Expenditures</b> | <b>Expenditure Description</b>           |
|---|-----------------------------------|--------------------------------------|--|
| <b>Community Development - Admin Division</b>                 |                                   |                                      |  |
| Salaries  | 56,015                            | 52,138                               | 1 Office Assistant                       |
| Benefits  | 11,082                            | 9,865                                | 1 Office Assistant                       |
| Operations  | -                                 | -                                    |  |
| <b>Total</b>  | <b>67,097</b>                     | <b>62,004</b>                        |  |
| <b>Community Development - Building &amp; Safety Division</b> |                                   |                                      |  |
| Salaries  | 77,350                            | 70,257                               | 1 Fire Inspector/Arson Investigator      |
| Benefits  | 14,277                            | 13,850                               | 1 Fire Inspector/Arson Investigator      |
| Operations  | -                                 | -                                    |  |
| <b>Total</b>  | <b>91,627</b>                     | <b>84,107</b>                        |  |
| <b>Community Development - Community Promotional Fund</b>     |                                   |                                      |  |
| Salaries  | -                                 | -                                    |  |
| Benefits  | -                                 | -                                    |  |
| Planned Community Promotions                                  | 23,000                            | 7,923                                |  |
| Downtown Xmas Lights  | 13,500                            | 12,717                               |  |
| Mural Program   | 10,000                            | -                                    |  |
| 4th of July Community Event                                   | 60,000                            | 53,752                               |  |
| Military Banners  | 7,000                             | 2,536                                |  |
| Community Promotional Fund (Unplanned)                        | 5,000                             | 800                                  |  |
| Community Promotional Fund Youth                              | 75,000                            | 4,405                                |  |
| Community Promotional Fund Seniors                            | 25,000                            | -                                    |  |
| <b>Total</b>  | <b>218,500</b>                    | <b>82,133</b>                        |  |
| <b>Parks &amp; Recreation Division</b>                        |                                   |                                      |  |
| Operations  | -                                 | -                                    |  |
| Capital & Equipment   | 185,000                           | 18,079                               | Pool & Reel Cover; Awning Fogelsong Pool |
| <b>Total</b>  | <b>185,000</b>                    | <b>18,079</b>                        |  |
| <b>Grand Total Community Development:</b>                     |                                   | <b>246,322</b>                       |  |

| <b>Expenditures</b>                     | <b>Annual<br/>Appropriation/B</b> | <b>Year-to-Date<br/>Expenditures</b> | <b>Expenditure Description</b>  |
|---|-----------------------------------|--------------------------------------|---|
| <b>Barstow Fire Protection District</b> |                                   |                                      |   |
| Salaries                                | 692,699                           | 591,673                              | 3 Battalion Chiefs<br>5 Firefighter/Paramedics<br>1 Firefighter/Parademic Trainee |
| Benefits                                | 1,048,764                         | 1,029,173                            | 3 Battalion Chiefs<br>5 Firefighter/Paramedics<br>1 Firefighter/Parademic Trainee |
| Operations                              | 642,000                           | 465,021                              | Safety equipment/supplies-Council Approved :                                      |
| Capital & Equipment                     | 1,461,732                         | 337,940                              | Medic squad, station upgrades, equipment  |
|   | <b>Total</b>                      | <b>3,845,195</b>                     | <b>2,423,807</b>  |
|   | <b>GRAND TOTAL</b>                | <b>7,869,922</b>                     | <b>5,375,561</b>  |

### Fiscal Year 2019/20 Audited Expenditures



■ GENERAL GOVERNMENT   ■ POLICE   ■ FIRE   ■ COMMUNITY DEVELOPMENT   ■ PUBLIC WORKS



**CITY OF BARSTOW, CALIFORNIA**

**Independent Accountants' Report on  
Agreed-Upon Procedures  
for Compliance with Ordinance No. 957-2018  
Imposing a Transaction and Use Tax to be  
Administered by the State Board of Equalization  
(Measure Q)**

**For Fiscal Year Ended June 30, 2020**



## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Mayor and Members of the City Council  
City of Barstow, California

We have performed the procedures enumerated below which were agreed to by the management of the City of Barstow, California (the City), solely to assist the City in evaluating compliance with Ordinance No. 957-2018, *Imposing a General Transactions and Use Tax Upon Approval By Voters, to be Administered by the California Department of Tax and Fee Administration* for the fiscal year ended June 30, 2020. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested, or for any other purpose.

The procedures performed, and the results obtained from the performance thereof were as follows:

- 1. Procedure Performed:** We obtained a copy and read Ordinance No. 957-2018 in order to gain an understanding of certain requirements.

**Results:** We noted that the City Council placed before the voters of the City of Barstow a transaction and use tax measure providing for a one-percent increase in the sales tax to increase the level of services the City is able to provide to the community and help pay for various public safety and public works costs that are needed in the community. The election was held on November 6, 2018, at which time, the voters passed the measure, identified as Measure Q on the ballot.

- 2. Procedure Performed:** We reviewed the internal controls over collection, management and use of the Measure Q tax revenues.

**Results:** There are no separate internal controls relating to the collection, management and use of Measure Q tax revenues. The City uses its City-wide internal control system applicable to all revenue sources. A review of internal controls was performed as part of the financial audit and a separate letter has been issued to disclose any deficiencies or material weaknesses. There were no instances of deficiencies or material weaknesses identified in the letter that had an impact on the collection, management and use of the Measure Q tax revenues.

- 3. Procedure Performed:** We traced 100% of the sales tax remittance advices from the California Department of Tax and Fee Administration to the general ledger to ensure the collection and recordation of Measure Q revenues is accurate.

**Results:** The revenues posted to the general ledger were supported by the remittance advices without exception.



To the Honorable Mayor and Members of the City Council  
City of Barstow, California

**4. Procedure Performed:** Inspected Ordinance No. 957-2018 indicating that the Transactions and Use Tax is a General Tax and noted that there are no specified limitations on the use of the proceeds. LSL reviewed the Measure Q Budget adopted by City Council on 6/17/2019 and reviewed costs incurred using the Measure Q funds to ensure they were properly approved by Council.

**Results:** The City properly incurred costs in accordance with Council approved budget.

**Additional Information**

- As noted in Procedure 4 above, the Measure Q tax revenue is to be used for the general governmental purposes of the City. City Council has determined the intended use of the funds to include: maintaining local fire protection and paramedic services; providing police services, including neighborhood police patrols, crime prevention and investigations; maintaining streets and parks and repairing potholes; providing quick responses to 9-1-1 emergencies; helping fund senior and youth programs; and reducing gang activity and drug-related crimes. City Council can and will approve spending priorities, as necessary.

The following table shows the revenues and expenditures since the beginning of the Measure Q tax being imposed.

|   | <b>Fiscal Year</b> |                  |
|---|--------------------|------------------|
|   | <b>2019-2020</b>   | <b>2018-2019</b> |
| <b>Revenues:</b>  |                    |                  |
| Measure "Q" sales tax   | \$ 7,427,250       | \$ 2,058,112     |
| Use of money and property   | 20,993             | -                |
| Total Revenues  | 7,448,243          | 2,058,112        |
| <b>Expenditures:</b>  |                    |                  |
| General Government  | 601,450            | -                |
| Police  | 1,633,409          | -                |
| Fire  | 2,423,807          | -                |
| Community Development   | 246,322            | -                |
| Public Works  | 470,573            | -                |
| Total expenditures  | 5,375,561          | -                |
| Current year excess (deficiency)<br>of revenues over expenditures | 2,051,689          | 2,058,112        |
| Fund Balance, Beginning of the year                               | 2,058,112          | -                |
| Fund Balance, End of Year   | \$ 4,130,794       | \$ 2,058,112     |

Expenditures are based on budgeted amounts. Expenditures are not separated by revenue source; they are grouped with all other City expenditures.



To the Honorable Mayor and Members of the City Council  
City of Barstow, California

### **Conclusion**

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the specified elements, accounts or items. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to the City.

This report is intended solely for the use of the City and is not intended to be, and should not be, used by anyone other than this specified party.

*Lance, Soll & Lughard, LLP*

Brea, California  
December 22, 2020



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**AGENDA ITEM**

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**AGENDA MATTER:**

**MEASURE Q FUND FINANCIAL REPORT – FISCAL YEAR 2020-2021 – 1<sup>ST</sup> AND 2<sup>ND</sup> QUARTERS**

**EXECUTIVE SUMMARY:**

**DISCUSSION:**

**FISCAL IMPACT:**

None.

**RECOMMENDED ACTION:**

Approve the Measure Q Fund Financial Report for Fiscal Year 2020-2021.

- 1<sup>st</sup> Quarter, July 1, 2020 – September 30, 2020
- 2<sup>nd</sup> Quarter October 1, 2020 – December 31, 2020



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**MEMORANDUM**

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**TO:** Honorable Mayor and City Council

**FROM:** Resident Oversight Commission

**SUBJECT:** Measure Q Fund Financial Report - Fiscal Year 2020-2021 – 1<sup>st</sup> Quarter

**DATE:** April 22, 2021

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The Resident Oversight Commission has reviewed all revenues and expenditures in accordance with Barstow Municipal Code Section 2.26.050 and reports the following:

**Fiscal Year 2020-2021 • 1<sup>st</sup> Quarter (July 1, 2020– September 30, 2020)**

|  |                                 |
|--|---------------------------------|
| <b>TOTAL REVENUES:</b>                           | <b>\$2,276,098.37</b>           |
| <b>TOTAL EXPENDITURES:</b>                       | <u><b>(\$ 2,161,026.59)</b></u> |
| <b>EXCESS OF REVENUES OVER<br/>EXPENDITURES:</b> | <u><b>\$ 115,071.78</b></u>     |

See EXHIBIT A for breakdown of revenues and expenditures

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mary Stapp, Interim Finance Director

\_\_\_\_\_  
Date

Measure Q Revenues and Expenditure Summary  
July 1, 2020 - September 30, 2020

| Revenues        |                        |
|-----------------|------------------------|
| 7/1 - 7/31/2020 | \$ 696,871.49          |
| 8/1 - 8/31/2020 | 727,362.90             |
| 9/1 - 9/30/2020 | \$ 851,863.98          |
| <b>TOTAL</b>    | <b>\$ 2,276,098.37</b> |

| Expenditures   | Appropriation       | Expenditures      | Year-to-Date Expenditures | Description                                   |
|--|---------------------|-------------------|---------------------------|---|
| <b>General Government - Transfers &amp; Other</b>        |                     |                   |                           |   |
| Benefits   | 56,369.00           | 13,827.39         | 13,827.39                 | Pension Unfunded Liability                    |
| Cost Allocation  | \$ 500,000.00       | \$ 125,000.00     | \$ 125,000.00             | Annual Cost Allocation \$500K to General Fund |
| <b>Total</b>   | <b>556,369.00</b>   | <b>138,827.39</b> | <b>138,827.39</b>         |   |
| <b>City Manager Division</b>                             |                     |                   |                           |   |
| Operations   | 1,840.00            | -                 | -                         | Includes Budget Adjustment of \$1,840         |
| <b>Total</b>   | <b>1,840.00</b>     | <b>-</b>          | <b>-</b>                  |   |
| <b>General Government - IT Division</b>                  |                     |                   |                           |   |
| Salaries   | 52,117.00           | 9,805.50          | 9,805.50                  | 1 IT Coordinator (Shared Position)            |
| Benefits   | 5,003.00            | 1,187.92          | 1,187.92                  | 1 IT Coordinator (Shared Position)            |
| Operations   | -                   | -                 | -                         |   |
| <b>Total</b>   | <b>57,120.00</b>    | <b>10,993.42</b>  | <b>10,993.42</b>          |   |
| <b>General Government - Insurance/Risk Mgmt Division</b> |                     |                   |                           |   |
| Operations   | 76,774.00           | 76,774.00         | 76,774.00                 | Annual Liability Insurance Premium            |
| <b>Total</b>   | <b>76,774.00</b>    | <b>76,774.00</b>  | <b>76,774.00</b>          |   |
| <b>Police Uniform Division</b>                           |                     |                   |                           |   |
| Salaries   | 1,052,294.00        | 210,796.48        | 210,796.48                | 1 Police Officer Trainee<br>7 Police Officers |
| Benefits   | 197,951.00          | 50,097.29         | 50,097.29                 | 1 Police Officer Trainee<br>7 Police Officers |
| Operations   | 337,372.00          | 41,830.70         | 41,830.70                 |   |
| Capital & Equipment                                      | 311,402.00          | 63,093.75         | 63,093.75                 |   |
| <b>Total</b>   | <b>1,899,019.00</b> | <b>365,818.22</b> | <b>365,818.22</b>         |   |
| <b>Police Dispatch Division</b>                          |                     |                   |                           |   |
| Salaries   | 153,314.00          | 53,477.59         | 53,477.59                 | 1 Dispatcher                                  |
| Benefits   | 16,931.00           | 2,384.21          | 2,384.21                  | 1 Dispatcher                                  |
| Operations   | -                   | -                 | -                         |   |
| <b>Total</b>   | <b>170,245.00</b>   | <b>55,861.80</b>  | <b>55,861.80</b>          |   |
| <b>Police Administration Division</b>                    |                     |                   |                           |   |
| Salaries   | 58,674.00           | 12,531.49         | 12,531.49                 | 1 Police Services Assistant                   |
| Benefits   | 7,941.00            | 1,813.48          | 1,813.48                  | 1 Police Services Assistant                   |
| <b>Total</b>   | <b>66,615.00</b>    | <b>14,344.97</b>  | <b>14,344.97</b>          |   |
| <b>Public Works - Streets Maintenance</b>                |                     |                   |                           |   |
| Salaries   | 107,297.00          | 23,346.40         | 23,346.40                 | 2 Public Services Assistant I                 |
| Benefits   | 10,520.00           | 3,457.10          | 3,457.10                  | 2 Public Services Assistant I                 |
| Operations   | 25,000.00           | 14,442.62         | 14,442.62                 |   |
| Capital & Equipment                                      | 66,000.00           | -                 | -                         |   |
| <b>Total</b>   | <b>208,817.00</b>   | <b>41,246.12</b>  | <b>41,246.12</b>          |   |
| <b>Public Works - Fleet Maintenance</b>                  |                     |                   |                           |   |

**Measure Q Revenues and Expenditure Summary  
July 1, 2020 - September 30, 2020**

| Expenditures  | Appropriation          | Expenditures           | Year-to-Date           | Description                                      |
|---|------------------------|------------------------|------------------------|--|
|   |                        |                        | Expenditures           |  |
| Salaries  | 67,962.00              | 15,065.97              | 15,065.97              | 1 Mechanic                                       |
| Benefits  | 7,831.00               | 2,034.82               | 2,034.82               | 1 Mechanic                                       |
| Operations  | 10,000.00              | -                      | -                      |  |
| <b>Total</b>  | <b>85,793.00</b>       | <b>17,100.79</b>       | <b>17,100.79</b>       |  |
| <b>Community Development - Community Promotional Fund</b> |                        |                        |                        |  |
| Planned Community Promotions                              | 11,500.00              | -                      | -                      |  |
| Downtown Xmas Lights                                      | 6,750.00               | -                      | -                      |  |
| Mural Program   | -                      | -                      | -                      |  |
| 4th of July Community Event                               | 20,000.00              | 21,500.00              | 21,500.00              |  |
| Military Banners  | 3,500.00               | 632.61                 | 632.61                 |  |
| Community Promotional Fund (Unplanned)                    | 2,500.00               | -                      | -                      |  |
| Senior/Youth Funds  | 50,000.00              | -                      | -                      |  |
| <b>Total</b>  | <b>94,250.00</b>       | <b>22,132.61</b>       | <b>22,132.61</b>       |  |
| <b>Parks &amp; Recreation Division</b>                    |                        |                        |                        |  |
|   |                        |                        |                        | Includes Carryforward Budget from FY 20          |
|   |                        |                        |                        | • Playground/Picnic Equipment \$94,150           |
|   |                        |                        |                        | • Cora harper Office Safety/Equip \$72,771       |
| Capital & Equipment                                       | 166,921.00             | -                      | -                      |  |
| <b>Total</b>  | <b>166,921.00</b>      | <b>-</b>               | <b>-</b>               |  |
| <b>Barstow Fire Protection District - Capital Items</b>   |                        |                        |                        |  |
|   |                        |                        |                        | Holman Capital Lease Payment - April 2021        |
|   |                        |                        |                        | • New Fire Engine                                |
|   |                        |                        |                        | • KME Fire Engine Refurbishment                  |
|   |                        |                        |                        | • Hydraulic Lift for Servicing Fire Apparatus    |
|   |                        |                        |                        | Includes Carryforward Budgets from FY 20         |
|   |                        |                        |                        | • HVAC FS361 \$50K                               |
|   |                        |                        |                        | • BC Vehicle \$90,100                            |
|   |                        |                        |                        | • HW/SW/Network \$75K                            |
| Operations  | 83,602.00              | -                      | -                      |  |
| Capital & Equipment                                       | 215,100.00             | -                      | -                      |  |
| <b>Total</b>  | <b>298,702.00</b>      | <b>-</b>               | <b>-</b>               |  |
| <b>Barstow Fire Protection District - Sworn</b>           |                        |                        |                        |  |
| Salaries  | 1,371,017.00           | 451,968.32             | 451,968.32             | 3 Battalion Chiefs, 5 FF/Paramedic, 1 FF Trainee |
| Benefits  | 1,297,626.00           | 928,487.34             | 928,487.34             | 3 Battalion Chiefs, 5 FF/Paramedic, 1 FF Trainee |
| Operations  | 740,450.00             | 18,498.87              | 18,498.87              | Includes \$832,312 Annual SBCERA Payment         |
| <b>Total</b>  | <b>3,409,093.00</b>    | <b>1,398,954.53</b>    | <b>1,398,954.53</b>    |  |
| <b>Barstow Fire Protection District - Administration</b>  |                        |                        |                        |  |
| Salaries  | 79,204.00              | 16,692.83              | 16,692.83              | 1 Fire Inspector/Arson Investigator              |
| Benefits  | 9,265.00               | 2,279.91               | 2,279.91               | 1 Fire Inspector/Arson Investigator              |
| <b>Total</b>  | <b>88,469.00</b>       | <b>18,972.74</b>       | <b>18,972.74</b>       |  |
| <b>GRAND TOTAL</b>  | <b>\$ 7,180,027.00</b> | <b>\$ 2,161,026.59</b> | <b>\$ 2,161,026.59</b> |  |

| Measure Q Fund Balance        |                        |
|-------------------------------|------------------------|
| Beginning Balance             | \$ 4,130,793.65        |
| Q1 Revenues                   | 2,276,098.37           |
| Q1 Expenditures               | (2,161,026.59)         |
| <b>Q1 Ending Fund Balance</b> | <b>\$ 4,245,865.43</b> |





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## MEMORANDUM

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**TO:** Honorable Mayor and City Council

**FROM:** Resident Oversight Commission

**SUBJECT:** Measure Q Fund Financial Report - Fiscal Year 2020-2021 – 2<sup>nd</sup> Quarter

**DATE:** April 22, 2021

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The Resident Oversight Commission has reviewed all revenues and expenditures in accordance with Barstow Municipal Code Section 2.26.050 and reports the following:

**Fiscal Year 2020-2021 • 2<sup>nd</sup> Quarter (October 1, 2020 – December 31, 2020)**

|  |                                 |
|--|---------------------------------|
| <b>TOTAL REVENUES:</b>                           | <b>\$1,890,940.69</b>           |
| <b>TOTAL EXPENDITURES:</b>                       | <b><u>(\$ 1,887,591.92)</u></b> |
| <b>EXCESS OF REVENUES OVER<br/>EXPENDITURES:</b> | <b><u>\$ 3,348.77</u></b>       |

See EXHIBIT A for breakdown of revenues and expenditures

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mary Stapp, Interim Finance Director

\_\_\_\_\_  
Date

**Measure Q Revenues and Expenditure Summary**  
**October 1, 2020 - December 31, 2020**

| <b>Revenues</b>   |                        |
|-------------------|------------------------|
| 10/1 - 10/31/2020 | \$ 587,376.44          |
| 11/1 - 11/30/2020 | 487,227.09             |
| 12/1 - 12/31/2020 | 816,337.16             |
| <b>TOTAL</b>      | <b>\$ 1,890,940.69</b> |

| <b>Expenditures</b>                                      | <b>Appropriation</b> | <b>Expenditures</b> | <b>Year-to-Date Expenditures</b> | <b>Description</b>                            | <b>Significant Changes this Quarter</b> |
|--|----------------------|---------------------|----------------------------------|---|---|
| <b>General Government - Transfers &amp; Other</b>        |                      |                     |                                  |   |   |
| Benefits   | 56,369.00            | 13,880.79           | 27,708.18                        | Pension Unfunded Liability (Paid Monthly)     |   |
| Cost Allocation  | \$ 500,000.00        | \$ 125,000.00       | 250,000.00                       | Annual Cost Allocation \$500K to General Fund |   |
| <b>Total</b>   | <b>556,369.00</b>    | <b>138,880.79</b>   | <b>277,708.18</b>                |   |   |
| <b>City Manager Division</b>                             |                      |                     |                                  |   |   |
| Operations   | 1,840.00             | -                   | -                                |   |   |
| <b>Total</b>   | <b>1,840.00</b>      | <b>-</b>            | <b>-</b>                         |   |   |
| <b>General Government - IT Division</b>                  |                      |                     |                                  |   |   |
| Salaries   | 52,117.00            | 12,681.85           | 22,487.35                        | 1 IT Coordinator (Shared Position)            |   |
| Benefits   | 5,003.00             | 1,200.89            | 2,388.81                         | 1 IT Coordinator (Shared Position)            |   |
| Operations   | -                    | -                   | -                                |   |   |
| <b>Total</b>   | <b>57,120.00</b>     | <b>13,882.74</b>    | <b>24,876.16</b>                 |   |   |
| <b>General Government - Insurance/Risk Mgmt Division</b> |                      |                     |                                  |   |   |
| Operations   | 76,774.00            | -                   | 76,774.00                        | Annual Liability Insurance Premium - Q1       |   |
| <b>Total</b>   | <b>76,774.00</b>     | <b>-</b>            | <b>76,774.00</b>                 |   |   |
| <b>Police Uniform Division</b>                           |                      |                     |                                  |   |   |
| Salaries   | 1,052,294.00         | 281,737.30          | 492,533.78                       | 1 Police Officer Trainee<br>7 Police Officers |   |
| Benefits   | 197,951.00           | 60,195.41           | 110,292.70                       | 1 Police Officer Trainee<br>7 Police Officers |   |
| Operations   | 337,372.00           | 36,513.15           | 78,343.85                        |   |   |
| Capital & Equipment                                      | 311,402.00           | 72,380.73           | 135,474.48                       |   |   |
| <b>Total</b>   | <b>1,899,019.00</b>  | <b>450,826.59</b>   | <b>816,644.81</b>                |   |   |
| <b>Police Dispatch Division</b>                          |                      |                     |                                  |   |   |
| Salaries   | 153,314.00           | 86,205.80           | 139,683.39                       | 1 Dispatcher                                  |   |
| Benefits   | 16,931.00            | 4,122.31            | 6,506.52                         | 1 Dispatcher                                  |   |
| Operations   | -                    | 29.69               | 29.69                            |   |   |
| <b>Total</b>   | <b>170,245.00</b>    | <b>90,357.80</b>    | <b>146,219.60</b>                |   |   |
| <b>Police Administration Division</b>                    |                      |                     |                                  |   |   |
| Salaries   | 58,674.00            | 14,298.68           | 26,830.17                        | 1 Police Services Assistant                   |   |
| Benefits   | 7,941.00             | 2,140.87            | 3,954.35                         | 1 Police Services Assistant                   |   |
| <b>Total</b>   | <b>66,615.00</b>     | <b>16,439.55</b>    | <b>30,784.52</b>                 |   |   |
| <b>Public Works - Streets Maintenance</b>                |                      |                     |                                  |   |   |
| Salaries   | 107,297.00           | 29,917.20           | 53,263.60                        | 2 Public Services Assistant I                 |   |
| Benefits   | 10,520.00            | 5,161.81            | 8,618.91                         | 2 Public Services Assistant I                 |   |
| Operations   | 25,000.00            | -                   | 14,442.62                        |   |   |
| Capital & Equipment                                      | 66,000.00            | -                   | -                                |   |   |
| <b>Total</b>   | <b>208,817.00</b>    | <b>35,079.01</b>    | <b>76,325.13</b>                 |   |   |

**Measure Q Revenues and Expenditure Summary**  
**October 1, 2020 - December 31, 2020**

| <b>Expenditures</b>   | <b>Appropriation</b>   | <b>Expenditures</b>    | <b>Year-to-Date<br/>Expenditures</b> | <b>Description</b>                               | <b>Significant Changes this Quarter</b> |
|---|------------------------|------------------------|--------------------------------------|--|---|
| <b>Public Works - Fleet Maintenance</b>                       |                        |                        |                                      |  |   |
| Salaries  | 67,962.00              | 19,665.09              | 34,731.06                            | 1 Mechanic                                       |   |
| Benefits  | 7,831.00               | 2,086.28               | 4,121.10                             | 1 Mechanic                                       |   |
| Operations  | 10,000.00              | 419.84                 | 419.84                               |  |   |
| <b>Total</b>  | <b>85,793.00</b>       | <b>22,171.21</b>       | <b>39,272.00</b>                     |  |   |
| <b>Community Development - Community Promotional Fund</b>     |                        |                        |                                      |  |   |
| Planned Community Promotions                                  | 11,500.00              | -                      | -                                    |  |   |
| Downtown Xmas Lights  | 6,750.00               | 448.02                 | 448.02                               |  |   |
| Mural Program   | -                      | -                      | -                                    |  |   |
| 4th of July Community Event                                   | 20,000.00              | -                      | 21,500.00                            |  |   |
| Military Banners  | 3,500.00               | 1,120.55               | 1,753.16                             |  |   |
| Community Promotional Fund (Unplanned)                        | 2,500.00               | -                      | -                                    |  |   |
| Senior/Youth Funds  | 50,000.00              | -                      | -                                    |  |   |
| <b>Total</b>  | <b>94,250.00</b>       | <b>1,568.57</b>        | <b>23,701.18</b>                     |  |   |
| <b>Parks &amp; Recreation Division</b>                        |                        |                        |                                      |  |   |
| Capital & Equipment   | 166,921.00             | 22,721.01              | 22,721.01                            | Includes Carryforward Budget from FY 20          |   |
| <b>Total</b>  | <b>166,921.00</b>      | <b>22,721.01</b>       | <b>22,721.01</b>                     |  |   |
| <b>Barstow Fire Protection District - Capital Items (102)</b> |                        |                        |                                      |  |   |
| Operations  | 83,602.00              | -                      | -                                    | Holman Capital Lease Payment - April 2021        |   |
|   |                        |                        |                                      | • New Fire Engine                                |   |
|   |                        |                        |                                      | • KME Fire Engine Refurbishment                  |   |
|   |                        |                        |                                      | • Hydraulic Lift for Servicing Fire Apparatus    |   |
|   |                        |                        |                                      | Includes Carryforward Budgets from FY 20         |   |
| Capital & Equipment   | 215,100.00             | 12,969.91              | 12,969.91                            | • HVAC FS361 \$50K                               |   |
|   |                        |                        |                                      | • BC Vehicle \$90,100                            |   |
|   |                        |                        |                                      | •HW/SW/Network \$75K                             |   |
| <b>Total</b>  | <b>298,702.00</b>      | <b>12,969.91</b>       | <b>12,969.91</b>                     |  |   |
| <b>Barstow Fire Protection District - Sworn (103)</b>         |                        |                        |                                      |  |   |
| Salaries  | 1,371,017.00           | 415,006.93             | 866,975.25                           | 3 Battalion Chiefs, 5 FF/Paramedic, 1 FF Trainee |   |
| Benefits  | 1,297,626.00           | 126,404.76             | 1,054,892.10                         | 3 Battalion Chiefs, 5 FF/Paramedic, 1 FF Trainee |   |
| Operations  | 740,450.00             | 516,861.90             | 535,360.77                           |  | \$500K Loan Repay to General Fund       |
| <b>Total</b>  | <b>3,409,093.00</b>    | <b>1,058,273.59</b>    | <b>2,457,228.12</b>                  |  |   |
| <b>Barstow Fire Protection District - Administration 103)</b> |                        |                        |                                      |  |   |
| Salaries  | 79,204.00              | 21,354.78              | 38,047.61                            | 1 Fire Inspector/Arson Investigator              |   |
| Benefits  | 9,265.00               | 3,066.37               | 5,346.28                             | 1 Fire Inspector/Arson Investigator              |   |
| <b>Total</b>  | <b>88,469.00</b>       | <b>24,421.15</b>       | <b>43,393.89</b>                     |  |   |
| <b>GRAND TOTAL</b>  | <b>\$ 7,180,027.00</b> | <b>\$ 1,887,591.92</b> | <b>\$ 4,048,618.51</b>               |  |   |

| <b>Measure Q Fund Balance</b> |                        |
|-------------------------------|------------------------|
| Beginning Balance             | \$ 4,245,865.43        |
| Q2 Revenues                   | 1,890,940.69           |
| Q2 Expenditures               | (1,887,591.92)         |
| <b>Q Ending Fund Balance</b>  | <b>\$ 4,249,214.20</b> |