

Measure V Citizens Oversight Committee
Town of Paradise
5555 Skyway Paradise, CA 95969
Telephone (530) 872-6291 www.townofparadise.com

January 23, 2024

Paradise Residents
Elected Officials
Citizen Stakeholders

Paradise residents voted in Measure C, a half percent (0.50%) transaction and use tax, effective April 1, 2015, which automatically expired March 31, 2021. During the November 6, 2018 election, Paradise residents voted in Measure V, a ten year continuation of Measure C, effective April 1, 2021. The ballot measure requires a nine person citizen oversight committee to ensure the funds are spent in accordance with the voter approved measure. The language states, in part, the funds will be used to preserve public services such as police protection, fire suppression, street maintenance, animal control, and other services for residents of the Town of Paradise.

Attached is the preliminary quarterly report from the Citizen's Oversight Committee to the residents of Paradise for the 2nd quarter of the 2023/24 fiscal year. The Committee meets quarterly and all meetings are open to the public. The Committee will report every quarter on revenues and expenditures. All reports will be available at Town Hall or on the Town of Paradise website at www.townofparadise.com.

Sincerely,

Chairperson
Measure V Citizens Oversight Committee

Vice-Chairperson
Measure V Citizens Oversight Committee

Measure V 2021/22 Unexpended Encumbrances: (these line items represent budgeted costs that were approved in the previous fiscal year, however the expenses were not actually incurred before the previous fiscal year-end due to delays in procurement. These items are included here to improve transparency and tracking of cash flow and actual reserve fund balance.)						
	1st Quarter	2nd Quarter (to date)	3rd Quarter	4th Quarter	Totals	2021/22 Amended Budget Remaining
* Project management of Two-way radio system restoration	-	-			-	59,760
Total Measure V 2021/22 Approved Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,760

Measure V 2020/21 Unexpended Encumbrances: (these line items represent budgeted costs that were approved in the previous fiscal year, however the expenses were not actually incurred before the previous fiscal year-end due to delays in procurement. These items are included here to improve transparency and tracking of cash flow and actual reserve fund balance.)						
	1st Quarter	2nd Quarter (to date)	3rd Quarter	4th Quarter	Totals	2020/21 Amended Budget Remaining
* Police Evidence Room Refrigeration and Building Upgrades	157	-			157	3,033
Total Measure V 2020/21 Approved Expenditures:	\$ 157	\$ -	\$ -	\$ -	\$ 157	\$ 3,033

Net Change in Fund Reserve Balance	\$ 35,090	\$ (84,437)	\$ -	\$ -	\$ (49,347)	\$ (294,467)
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Measure V 2023/24 Ending Fund Reserve Balance:					\$ 1,133,811	\$ 888,691
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Supplement to the FY 23-24 Q2 Measure V Citizens Oversight Committee Report

Expenditure Detail

Expenditure Category	Expenditure Detail	FY 2023-24 Total	Total per FY 23-24 Q2 Report
Police K9 Program	K9 Supplies (dog food, tactical gear, training supplies)	\$ 429	
	Vet Care and Medications	2,997	
	Training	8,400	
	Total	11,826	\$ 11,826
Animal Control Operations	Office Supplies General	-	
	Operating Supplies General	4,127	
	Repairs and Maint Supplies General	387	
	Subscriptions and Code Books	-	
	Auto Fuel Expense Town Vehicles	2,813	
	Auto Fuel Expense Employee Personal Vehicle Use	39	
	Utilities Water and Sewer	186	
	Utilities Electric and Gas	3,232	
	Utilities Propane	535	
	Professional/Contract Services General	17,618	
	Repair and Maint Service General	333	
	Communications General Services	1,030	
	Employee Development General	100	
	Bank Fees and Charges	434	
	Transfers Out To General Fund - Internal Services Allocation	37,658	
	Total Operational Costs	68,491	
	Portion of Total Funded by Other Sources	13,491	
	Portion of Total Funded by Measure V	55,000	55,000
Animal Control Staffing	Salaries - Permanent	75,954	
	Wages - PS Holiday Pay	3,785	
	Salaries - Overtime/FLSA	1,556	
	Incentives & Admin Leave Gym Reimbursement	240	
	Allowances Uniform Allowance	938	
	Medicare	1,106	
	GASB 68 - Pension Expense PERS	26,773	
	Worker's Compensation	5,722	
	Health Insurance Medical	12,755	
	Health Insurance Dental	1,215	
	Health Insurance Vision	71	
	Unemployment Compensation	513	
	Life and Disability Insurance Life & Disab.	353	
	Life and Disability Insurance Long Term/Short Term Disability	805	
	Retiree Costs Medical Insurance	4,214	
	Total Salaries & Benefits	136,001	
	Portion of Total Funded by Other Sources	86,001	
	Portion of Total Funded by Measure V	\$ 50,000	\$ 50,000