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

	1st Quarter	2nd Quarter (to date)	3rd Quarter	4th Quarter	Totals	2023/24 Budget
Massaura V 2022/24 Regioning Fund Reserve Release	1st Quarter	(to date)	310 Quarter	4tii Quartei		
Measure V 2023/24 Beginning Fund Reserve Balance:					\$ 1,183,158	\$ 1,183,158
Measure V 2023/24 Revenues:	\$ 361,757				\$ 361,757	\$ 1,300,000
-				1		
Measure V 2023/24 Expenditures:						
Purchase of two 2022 Chevrolet Tahoe 4x4 and related						
equipment, and one VIPS vehicle	-	20,000			20,000	230,000
* Police Mandatory & Essential POST Training	7,587	5,305			12,892	40,000
POST Reimbursements	•	•			-	-
* Police cadet sponsorship or new hire incentive	651	10,392			11,044	40,000
* Police K9 program (assists with missing persons, fugitive tracking and narcotics investigation) **	5,594	6,232			11,826	18,000
* Police Operational Supplies Support	5,534	186			186	
						6,000
* Support to maintain staffing for animal control **	25,000	25,000			50,000	100,000
* Support to maintain operations for animal control **	37,678	17,322			55,000	55,000
* Animal Shelter Expansion (Total Cost = \$500,000)	-	-			-	100,000
* Animal Shelter Construction Contingency and Fencing	-	-			-	100,000
* Maintain CAL FIRE personnel contract	250,000	-			250,000	250,000
* Fire Station 82 Roof Replacement	-	-			-	45,000
* Fleet Modernization - Original Shop Roof Reairs, Lighting, &						
Cooling	-	-			-	60,000
* Fleet Modernization - Engine Exhaust Evacuation System	-	-			-	93,000
* Fleet Moderization - Heavy Equipment Lift System	-	-			-	80,000
* Fleet Modernization - Mechanic Utility Truck	-	-			-	63,000
* Fleet Modernization - Tire Changing	-	-			-	20,000
Total Measure V 2023/24 Approved Expenditures:	\$ 326,510	\$ 84,437	\$ -	\$ -	\$ 410,947	\$ 1,300,000
Net Change in Fund Reserve Balance FY 2023/24	\$ 35,247	\$ (84,437)	\$ -	\$ -	\$ (49,190)	Ś -

^{**} See Supplement to the FY 23-24 Q1 Measure V Committee Report for additional details

Measure V 2022/23 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.)

	und tracking of cush flow and accountestive fund balances										
			2nd Quarter				2022/23 Amended				
		1st Quarter	(to date)	3rd Quarter	4th Quarter	Totals	Budget Remaining				
,	Purchase of three 2022 Chevrolet Tahoe 4x4 and related										
	equipment	-	-				20,674				
3	Purchase of new Street Sweeper	-	-				69,000				
3	Purchase of new Bucket Truck	-	-				142,000				
1	otal Measure V 2022/23 Approved Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231,674				

Measure V 2021/22 Unexpended Encumbrances: (these line items repres	sent budgeted costs that were approved in th	ne previous fiscal year, l	however the expenses v	vere not actually	
incurred before the prev	vious fiscal year-end due to delays in procure	ment. These items are	included here to improv	e transparency	
and tracking of cash flo	ow and actual reserve fund balance.)				
	2nd Quarter				200

		2nd Quarter				2021/22 Amended
	1st Quarter	(to date)	3rd Quarter	4th Quarter	Totals	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.)

Measure V 2023/24 Ending Fund Reserve Balance:

	-	2nd Quarter				2020/21 Amended
	1st Quarter	(to date)	3rd Quarter	4th Quarter	Totals	Budget Remaining
* Police Evidence Room Refrigeration and Building Upgrades	157	1			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)
	•		•				

1,133,811 \$

888,691

\$

Supplement to the FY 23-24 Q2 Measure V Citizens Oversight Committee Report

	Expenditure Detail			
Expenditure Category	Expenditure Detail	EV 201	23-24 Total	Total per FY 23-24 Q2 Report
Police K9 Program	Expenditure Detail	F1 202	23-24 IUIAI	Total per F1 23-24 Q2 Report
once R5 i rogiani	K9 Supplies (dog food, tactical gear, training supplies)	\$	429	
	Vet Care and Medications	Y	2,997	
	Training		8,400	
	Total		11,826	\$ 11,82
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nimal 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	55,00
Animal Control Staffing				
annua control starting	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	\$ 50,00