



Measure V Oversight Committee Meeting Agenda

4:00 PM - January 24, 2023

Measure V Committee Members

Ronald Baker
Lee Brown
Chris Buzzard
Linda Dye
Patricia Elkerton

George Morris, Jr.
Chris Rehmann
Dee Riley
Sharon Simonton

Alternates

Gail Larsen

The Citizen Oversight Committee holds its meetings in the Town Council Chambers at Town Hall, located at 5555 Skyway, Paradise, California, 95969. In accordance with the Americans with Disabilities Act, if you need a special accommodation to participate, please contact the Town Clerk's Department at 872-6291 Extension 102 at least 48 hours in advance of the meeting. Hearing assistance devices for the hearing impaired are available from the Town Clerk. Members of the public may address the Citizen Oversight Committee on any agenda item. If you wish to address the Committee on any matter on the agenda, it is requested that you complete a request card and give it to the Committee Secretary prior to the beginning of the Oversight Board Meeting. All writings or documents which are related to any item on an open session agenda and which are distributed to a majority of the Oversight Committee will be available for public inspection at the Town Hall in the Town Clerk Department at 5555 Skyway, at the same time the subject writing or document is distributed to a majority of the subject body. Regular business hours are Monday through Thursday from 8:00 a.m. to 5:00 p.m.

1. OPENING

- 1a. Call to Order
- 1b. Pledge of Allegiance to the Flag of the United States of America
- 1c. Roll Call

2. ITEMS

- 2a. Approve the minutes of the October 25,2022 Measure V Citizen Oversight Committee regular meeting. (ROLL CALL VOTE)
- 2b. 1. Discussion of the FY 2022/23 Amended Budget; and, 2. Approve the proposed Amended Measure V expenditures for the 2022/2023 fiscal year. - Town Finance Director Ross Gilb. (ROLL CALL VOTE)
- 2c. Approve the final 1st quarter report from the Measure V Citizens Oversight Committee to the residents of the Town of Paradise for the fiscal year ending 2022/2023. - Town Finance Director Ross Gilb. (ROLL CALL VOTE)
- 2d. Approve the preliminary report from the Measure V Citizens Oversight Committee to the residents of Paradise for the 2nd quarter of the 2022/2023 fiscal year - Town Finance Director Ross Gilb. (ROLL CALL VOTE)

3. PUBLIC COMMENT

4. ADJOURNMENT

STATE OF CALIFORNIA)	SS.
COUNTY OF BUTTE)	
I declare under penalty of perjury that I am employed by the Town of Paradise in the Town Clerk's Department and that I posted this Agenda on the bulletin Board both inside and outside of Town Hall on the following date:	

TOWN/ASSISTANT TOWN CLERK SIGNATURE	



Measure V Oversight Committee Meeting Minutes

4:00 PM – October 25, 2022

1. OPENING

The October 25, 2022 meeting of the Measure V Citizen Oversight was called to order by Chair Buzzard at 4:00 p.m. who led the Pledge of Allegiance to the Flag of the United States of America.

BOARD MEMBERS PRESENT: Ronald Baker, Lee Brown, Linda Dye, Patricia Elkerton, Dee Riley, Sharon Simonton, Ron Lassonde (Alternate) and Chris Buzzard, Chair

BOARD MEMBERS ABSENT: George Morris, Jr., Chris Rehmann(joined the meeting at 4:25 via Teams), and Gail Larsen (Alternate)

2. ITEMS

2a. **MOTION by Elkerton, seconded by Brown,** Approved minutes of the July 26, 2022 Measure V Citizen Oversight Committee regular meeting. Roll call vote was unanimous with Morris and Rehmann absent and not voting.

2b. Appointment of Measure V Oversight Committee Chair and Vice Chair for the 2022/23 Fiscal Year.

Secretary Dina Volenski opened nominations for a board member to serve as committee chair for a one-year term ending June 27, 2023.

Sharon Simonton nominated Chris Buzzard for Chair.

Motion by Dye seconded by Riley to close the nominations. All concurred.

As there were no other nominations, Chris Buzzard was appointed to serve as Chair of the Measure V Citizen Oversight Committee for a one-year term ending June 27, 2023.

Chair Chris Buzzard opened nominations for a board member to serve as committee Vice-Chair for a one-year term ending June 27, 2023.

Dee Riley nominated Sharon Simonton for Vice-Chair.

There were no other nominations.

As there were no other nominations, Sharon Simonton was appointed to serve as Vice-Chair for the Citizen Oversight Committee for a one-year term ending June 27, 2023.

2c. Finance Director Ross Gilb provided an overview of the 4th quarter report.

MOTION by Simonton, seconded by Riley, Approved the final 4th quarter report from the Measure V Citizens Oversight Committee to the residents of the Town of Paradise for the fiscal year ending 2021/2022. Roll call vote was unanimous with Morris and Rehmann absent and not voting.

Chris Rehmann joined the meeting via Teams at 4:25 pm.

2d. Finance Director Ross Gilb provided an overview of the 1st quarter preliminary report.

MOTION by Elkerton, seconded by Dye, Approved the preliminary report from the Measure V Citizens Oversight Committee to the residents of Paradise for the 1st quarter of the 2022/2023 fiscal year. Roll call vote was unanimous with Morris absent and not voting.

2e. Finance Director Ross Gilb provided an overview of the FY 2022/23 amended budget.

MOTION by Dye, seconded by Simonton, approved the proposed amended Measure V expenditures for the 2022/23 fiscal year. Roll call vote was unanimous with Morris absent and not voting.

2f. Reviewed the proposed meeting calendar for 2023. (No action required.)

3. PUBLIC COMMENT

1. Art Colyer, a member of the PASH board, presented on a proposed design of the expansion and renovation of the Animal Control Facility

4. ADJOURNMENT

Chair Buzzard adjourned the meeting at 5:00 p.m.

Date approved:

By: _____
Chris Buzzard, Chair

Dina Volenski, CMC, Town Clerk
Committee Secretary



**Town of Paradise
Measure "V" Citizens Oversight
Committee Agenda Summary**

Agenda Item: 2(b)

Date: January 24, 2023

Originated by: Ross Gilb, Finance Director / Town Treasurer

Reviewed by: Kevin Phillips, Town Manager

Subject: FY 2022/23 Measure V Amended Budget

Committee Action Requested:

1. Discussion of the FY 2022/23 Amended Budget
2. Approve the proposed Amended Measure V expenditures for the 2022/23 fiscal year

Background:

Measure C, the 0.50% six-year temporary transaction and use tax, expired on March 31, 2021. Measure V represents a ten-year continuation of this 0.50% temporary transaction and use tax, which will automatically expire on March 31, 2031. The original Measure V budget for FY 2022/23 was approved by the Measure V Citizens Oversight Committee on May 24, 2022, and subsequently adopted by Town Council on July 12, 2022. Amendments to the originally adopted Measure V budget were approved by the Measure V Citizens Oversight Committee on October 25, 2022, and subsequently approved by Town Council on November 7, 2022.

Discussion:

The currently adopted budget and financial plan leaves an estimated \$773,000 in reserves as of the end of FY 2022/23. This reserve was established following the 2018 Camp Fire to provide continued cash flow in the event that the Town's PG&E settlement was delayed. As of July 2020, the PG&E settlement funds were received by the Town. The removal of the uncertainty regarding the PG&E settlement has eliminated the need to retain these reserve funds, which provides additional availability of funds through Measure V for capital improvement and recovery projects, continued support for necessary operations, and continuing the replacement of public safety vehicles and equipment.

During the second quarter of FY 2022/23, the Town worked with Northern Recycling and Waste Services (NRWS) to secure funding that would provide an additional \$75,000 towards the total purchase price of the previously approved Public Works street sweeper. This reduces the total expenditure budgeted from Measure V needed for this purchase from \$144,000 to \$69,000, and provides \$75,000 from the amended Measure V budget that can be reallocated towards other expenditures. Based on the most urgent needs identified by staff, the \$75,000 is proposed to be reallocated toward the following budgeted expenditures:

- \$32,000 In-Vehicle Cameras for 3 New Chevy Tahoes
 - In-vehicle cameras for three newly purchased Chevy Tahoes to be integrated into police department body-worn and in-vehicle camera program.
- \$30,000 Fire Utility Vehicle
 - Additional funding need identified based on inflationary pressures since initial budget development. The additionally proposed \$30,000 funding would be applied toward the previously budgeted \$20,000 in funding from Measure V, as well as an

additional \$50,000 in General Fund budget to meet the total estimated purchase price of approximately \$100,000.

- \$7,000 Animal Control Vehicle
 - Additional funding need identified based on inflationary pressures since initial budget development. The additionally proposed \$7,000 funding would be applied toward the previously budgeted \$43,000 in funding from Measure V, as well as additional USDA grant revenue funding to meet the total estimated purchase price of approximately \$120,000.
- \$4,000 K-9 Upfit of 1 Chevy Tahoe
 - The Paradise Police Department brought on an additional K-9 during the second quarter of FY 2022/23. The proposed budget of \$4,000 would support the upfit costs of one of the newly purchased Chevy Tahoes to accommodate this additional K-9.
- \$2,000 Training for 1 additional K-9
 - As mentioned above, the Paradise Police Department brought on an additional K-9 during the second quarter of FY 2022/23. The proposed budget of \$2,000 would support the ongoing K-9 training costs for the second half of the fiscal year.

The proposed budget adjustments would maintain the total amended budgeted expenditures for FY 2022/23 of \$1,654,994 and would retain the currently projected Measure V reserves as of the end of FY 2022/23 of approximately \$773,000.

The remaining reserves would be expected to be utilized in the future to continue to meet the intended goal of Measure V of ensuring continued critical services, repairing and replacing long-deferred capital improvements, and purchasing much needed public safety vehicles and equipment.

Attachments:

FY 2022/23 Measure V Proposed Amendment Summary

FY 2022/23 Measure V Amended Budget

Town of Paradise
Measure V - FY 2022/23 Recommended Budget Adjustments
1/24/2023

	FY 2022/23 Current Amended Budget	FY 2022/23 Proposed Budget Amendments	FY 2022/23 Proposed Amended Budget
Beginning Fund Balance - June 30, 2022	1,790,220	-	1,790,220
Revenue	1,200,000	-	1,200,000
Animal Control			
Support to Maintain Services - Staffing	173,465	-	173,465
Support to Maintain Services - Operations	144,029	-	144,029
Purchase of Animal Control Vehicle (net of 60% USDA Grant)	43,000	7,000	50,000
	<u>360,494</u>	7,000	<u>367,494</u>
Police Department			
Purchase of three 2022 Chevrolet Tahoe 4x4 and related equipment	235,000	36,000	271,000
Mandatory and Essential POST Training	40,000	-	40,000
Police cadet sponsorship or new hire incentive	40,000	-	40,000
K-9 program training, food, and veterinary costs	18,000	2,000	20,000
Operational supplies support	5,500	-	5,500
	<u>338,500</u>	38,000	<u>376,500</u>
Fire Department			
Maintain current staffing levels for CAL FIRE contract	250,000	-	250,000
Type 1 Fire Engine & equipment (net of General Fund budget)	350,000	-	350,000
Fire Station 81 plumbing repairs	50,000	-	50,000
Fire Utility Vehicle (net of FY 21-22 General Fund budget)	20,000	30,000	50,000
	<u>670,000</u>	30,000	<u>700,000</u>
Public Works			
Purchase of new Bucket Truck	142,000	-	142,000
Purchase of new Street Sweeper (net of \$156,000 USDA Grant)	144,000	(75,000)	69,000
	<u>286,000</u>	(75,000)	<u>211,000</u>
Total Expenditures	1,654,994	-	1,654,994
FY 2021-22 Budget Expenditures pending	314,145	-	314,145
FY 2020-21 Budget Expenditures pending	248,017	-	248,017
Ending Fund Balance	<u>773,064</u>	-	<u>773,064</u>



Measure V Citizen Oversight Committee

FY 2022-23 Transaction and Use Tax Budget

REVISED January 24, 2023

In compliance with Ordinance No. 569, the Committee hereby agrees with the following recommendations regarding how the proceeds from Measure V shall be used to provide for local public services as proposed by the Town Departments and in alignment with Town Council priorities:

		Totals
Animal Control		
Support to maintain shelter operations (staffing related expenses)	\$173,465	
Support to maintain shelter operations (non-salary expenses)	144,029	
Purchase of Animal Control Vehicle (<i>net of 60% USDA Grant</i>)	<u>50,000</u>	\$367,494
Fire Department		
Maintain current staffing levels for CAL FIRE contract	\$250,000	
Type 1 Fire Engine & Equipment (<i>net of General Fund budget</i>)	350,000	
Fire Station 81 plumbing repairs	50,000	
Fire Utility Vehicle (<i>net of FY 21-22 General Fund budget</i>)	<u>50,000</u>	700,000
Police Department		
Purchase of three 2022 Chevrolet Tahoe 4x4 and related equipment	\$271,000	
Mandatory and essential POST training	40,000	
Police cadet sponsorship or new hire incentive	40,000	
K-9 program training, food and veterinary costs	20,000	
Operational supplies support	<u>5,500</u>	376,500
Public Works		
Purchase of New Bucket Truck	\$142,000	
Street Sweeper (<i>net of \$156,000 USDA Grant</i>)	<u>69,000</u>	211,000
Grand Total		<u>\$1,654,994</u>

Approved By: _____
Chris Buzzard, Chairperson
January 24, 2023

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

January 24, 2023

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 final quarterly report from the Citizen’s Oversight Committee to the residents of Paradise for the 1st quarter of the 2022/23 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 FY 2022/23 Report to Town of Paradise Residents
 From the Measure V Citizens Oversight Committee

January 24, 2023

	1st Quarter (to date)	2nd Quarter	3rd Quarter	4th Quarter	Totals	2022/23 Amended Budget
Measure V 2022/23 Beginning Fund Reserve Balance:					\$ 1,790,220	\$ 1,790,220

Measure V 2022/23 Revenues:	\$ 384,685				\$ 384,685	\$ 1,200,000
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Measure V 2022/23 Expenditures:							
*	Purchase of three 2022 Chevrolet Tahoe 4x4 and related equipment	-				235,000	
*	Police Mandatory & Essential POST Training	5,597			5,597	40,000	
	POST Reimbursements	(2,474)			(2,474)	-	
*	Police cadet sponsorship or new hire incentive	-			-	40,000	
*	Police K9 program (assists with missing persons, fugitive tracking and narcotics investigation) **	6,361			6,361	18,000	
*	Police Operational Supplies Support	492			492	5,500	
*	Support to maintain staffing for animal control **	43,366			43,366	173,465	
*	Support to maintain operations for animal control **	27,408			27,408	144,029	
*	Purchase of Animal Control Vehicle (net of 60% USDA Revenues)	-			-	43,000	
*	Maintain CAL FIRE personnel contract	-			-	250,000	
*	Type 1 Fire Engine & Equipment (net of General Fund budget)	219,921			219,921	350,000	
*	Fire Station 81 plumbing repairs	586			586	50,000	
*	Fire Utility Vehicle (net of FY 21-22 General Fund budget)	-			-	20,000	
*	Purchase of new Bucket Truck	-			-	142,000	
Total Measure V 2022/23 Approved Expenditures:		\$ 301,256	\$ -	\$ -	\$ -	\$ 301,256	\$ 1,510,994

Net Change in Fund Reserve Balance FY 2022/23	\$ 83,429	\$ -	\$ -	\$ -	\$ 83,429	\$ (310,994)
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** See Supplement to the FY 22-23 Q1 Measure V Committee Report for additional details

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 (to date)	2nd Quarter	3rd Quarter	4th Quarter	Totals	2021/22 Amended Budget Remaining	
* Purchase of portable and mobile police radios (net of insurance proceeds)	-	-	-	-	-	70,565	
* Project management of Two-way radio system restoration	4,320	-	-	-	4,320	64,080	
* Purchase of three 2022 Ford Expeditions (SSV 4x4) and related equipment	-	-	-	-	-	170,877	
* Convert patrol vehicle to marked K9 patrol vehicle	7,122	-	-	-	7,122	8,623	
Total Measure V 2021/22 Approved Expenditures:	\$ 11,442	\$ -	\$ -	\$ -	\$ 11,442	\$ 314,145	
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 (to date)	2nd Quarter	3rd Quarter	4th Quarter	Totals	2020/21 Amended Budget Remaining	
* Police Evidence Room Refrigeration and Building Upgrades	945				945	8,017	
* Animal Control and Police Vehicles	-	-	-	-	-	240,000	
Total Measure V 2020/21 Approved Expenditures:	\$ 945	\$ -	\$ -	\$ -	\$ 945	\$ 248,017	
Net Change in Fund Reserve Balance	\$ 71,042	\$ -	\$ -	\$ -	\$ 71,042	\$ (873,156)	
Measure V 2022/23 Ending Fund Reserve Balance:					\$ 1,861,262	\$ 917,064	

Supplement to the FY 22-23 Q1 Measure V Citizens Oversight Committee Report

Expenditure Detail

Expenditure Category	Expenditure Detail	FY 2022-23 Total	Total per FY 22-23 Q1 Report
Police K9 Program			
	K9 Supplies (dog food, tactical gear, training supplies)	\$ 146	
	Vet Care and Medications	-	
	Training	6,215	
	Total	6,361	\$ 6,361
Animal Control Operations			
	Operating Supplies General	633	
	Auto Fuel Expense Town Vehicles	1,221	
	Utilities Water and Sewer	88	
	Utilities Electric and Gas	1,556	
	Utilities Propane	195	
	Professional/Contract Services General	6,387	
	Repair and Maint Service General	197	
	Communications General Services	359	
	Employee Development General	60	
	Bank Fees and Charges	125	
	Transfers Out To General Fund - Internal Services Allocation	16,586	
	Total Operational Costs	27,408	
	Portion of Total Funded by Other Sources	-	
	Portion of Total Funded by Measure V	27,408	27,408
Animal Control Staffing			
	Salaries - Permanent	33,247	
	Differential Pay Out of Class	588	
	Wages - PS Holiday Pay	1,756	
	Salaries - Overtime/FLSA	634	
	Allowances Uniform Allowance	469	
	Medicare	508	
	GASB 68 - Pension Expense PERS	27,325	
	Worker's Compensation	1,923	
	Health Insurance Medical	3,673	
	Health Insurance Dental	554	
	Health Insurance Vision	29	
	Unemployment Compensation	252	
	Life and Disability Insurance Life & Disab.	172	
	Life and Disability Insurance Long Term/Short Term Disability	353	
	Retiree Costs Medical Insurance	2,299	
	Accrual Bank Payoff	9	
	Total Salaries & Benefits	73,790	
	Portion of Total Funded by Other Sources	30,424	
	Portion of Total Funded by Measure V	\$ 43,366	\$ 43,366

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

January 24, 2023

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Elected Officials
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Attached is the preliminary quarterly report from the Citizen’s Oversight Committee to the residents of Paradise for the 2nd quarter of the 2022/23 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

2nd Quarter FY 2022/23 Report to Town of Paradise Residents
From the Measure V Citizens Oversight Committee

January 24, 2023

	1st Quarter	2nd Quarter (to date)	3rd Quarter	4th Quarter	Totals	2022/23 Amended Budget
Measure V 2022/23 Beginning Fund Reserve Balance:					\$ 1,790,220	\$ 1,790,220
Measure V 2022/23 Revenues:	\$ 384,685	\$ -			\$ 384,685	\$ 1,200,000
Measure V 2022/23 Expenditures:						
* Purchase of three 2022 Chevrolet Tahoe 4x4 and related equipment	-	272,290			272,290	235,000
* Police Mandatory & Essential POST Training	5,597	3,431			9,028	40,000
POST Reimbursements	(2,474)	-			(2,474)	-
* Police cadet sponsorship or new hire incentive	-	-			-	40,000
* Police K9 program (assists with missing persons, fugitive tracking and narcotics investigation) **	6,361	3,417			9,778	18,000
* Police Operational Supplies Support	492	3,612			4,103	5,500
* Support to maintain staffing for animal control **	43,366	43,366			86,733	173,465
* Support to maintain operations for animal control **	27,408	37,175			64,582	144,029
* Purchase of Animal Control Vehicle (net of 60% USDA Revenues)	-	-			-	43,000
* Maintain CAL FIRE personnel contract	-	-			-	250,000
* Type 1 Fire Engine & Equipment (net of General Fund budget)	219,921	-			219,921	350,000
* Fire Station 81 plumbing repairs	586	77			663	50,000
* Fire Utility Vehicle (net of FY 21-22 General Fund budget)	-	-			-	20,000
* Purchase of new Street Sweeper	-	-			-	144,000
* Purchase of new Bucket Truck	-	-			-	142,000
Total Measure V 2022/23 Approved Expenditures:	\$ 301,256	\$ 363,368	\$ -	\$ -	\$ 664,624	\$ 1,654,994
Net Change in Fund Reserve Balance FY 2022/23	\$ 83,429	\$ (363,368)	\$ -	\$ -	\$ (279,939)	\$ (454,994)

** See Supplement to the FY 22-23 Q1 Measure V Committee Report for additional details

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
*	Purchase of portable and mobile police radios (net of insurance proceeds)	-	-	-	-	-	70,565
*	Project management of Two-way radio system restoration	-	-	-	-	-	64,080
*	Purchase of three 2022 Ford Expeditions (SSV 4x4) and related equipment	-	127,235	-	-	127,235	170,877
*	Convert patrol vehicle to marked K9 patrol vehicle	7,122	-	-	-	7,122	8,623
Total Measure V 2021/22 Approved Expenditures:		\$ 7,122	\$ 127,235	\$ -	\$ -	\$ 134,357	\$ 314,145

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	945	1,715			2,660	8,017
*	Animal Control and Police Vehicles	-	-	-	-	-	240,000
Total Measure V 2020/21 Approved Expenditures:		\$ 945	\$ 1,715	\$ -	\$ -	\$ 2,660	\$ 248,017

Net Change in Fund Reserve Balance	\$ 75,361	\$ (492,317)	\$ -	\$ -	\$ (416,956)	\$ (1,017,156)
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Measure V 2022/23 Ending Fund Reserve Balance:		\$ 1,373,264	\$ 773,064
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Supplement to the FY 22-23 Q2 Measure V Citizens Oversight Committee Report

Expenditure Detail

Expenditure Category	Expenditure Detail	FY 2022-23 Total	Total per FY 22-23 Q2 Report
Police K9 Program			
	K9 Supplies (dog food, tactical gear, training supplies)	\$ 799	
	Vet Care and Medications	314	
	Training	8,665	
	Total	9,778	\$ 9,778
Animal Control Operations			
	Office Supplies General	298	
	Operating Supplies General	2,875	
	Repairs and Maint Supplies General	54	
	Auto Fuel Expense Town Vehicles	2,555	
	Utilities Water and Sewer	176	
	Utilities Electric and Gas	3,150	
	Utilities Propane	1,511	
	Professional/Contract Services General	14,977	
	Repair and Maint Service General	4,278	
	Communications General Services	783	
	Employee Development General	160	
	Bank Fees and Charges	594	
	Transfers Out To General Fund - Internal Services Allocation	33,172	
	Total Operational Costs	64,582	
	Portion of Total Funded by Other Sources	-	
	Portion of Total Funded by Measure V	64,582	64,582
Animal Control Staffing			
	Salaries - Permanent	66,902	
	Differential Pay Out of Class	1,077	
	Wages - PS Holiday Pay	3,292	
	Salaries - Overtime/FLSA	1,057	
	Allowances Uniform Allowance	938	
	Medicare	1,003	
	GASB 68 - Pension Expense PERS	30,295	
	Worker's Compensation	3,846	
	Health Insurance Medical	9,849	
	Health Insurance Dental	1,100	
	Health Insurance Vision	60	
	Unemployment Compensation	471	
	Life and Disability Insurance Life & Disab.	348	
	Life and Disability Insurance Long Term/Short Term Disability	712	
	Retiree Costs Medical Insurance	4,675	
	Accrual Bank Payoff	9	
	Total Salaries & Benefits	125,634	
	Portion of Total Funded by Other Sources	38,901	
	Portion of Total Funded by Measure V	\$ 86,732.50	\$ 86,733