



## Measure C Oversight Committee Meeting Agenda

4:00 PM - January 26, 2021

### Measure C Committee Members

Chris Buzzard  
Linda Dye  
Dean Fender  
Dan Hansen  
Nicki Jones

Molly Knappen  
George Morris, Jr.  
James Ratekin  
Sharon Simonton

### Alternates

Stacey Poliquin

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

#### Public Participation

In accordance with Governor Newsom's Executive Order N-29-20, the Town Council Chambers will be closed to the public, but remote public participation is allowed in the following ways:

The Measure C Citizen Oversight Committee meeting is available to be viewed on YouTube at Town of Paradise Chambers channel. Public comment will be accepted by email with the subject line PUBLIC COMMENT ITEM \_\_\_ to [dvolenski@townofparadise.com](mailto:dvolenski@townofparadise.com) prior to 3:30 p.m. on the day of the meeting. Written comments are subject to the regular time limitations of three minutes per speaker, please limit to 200 words or less. If you are unable to provide your comments in writing, please contact the Clerk's office for assistance at (530) 872-6291.

Public comment may be submitted by telephone during the meeting, prior to the close of public comment on an item by calling (530) 872-5951 at the time indicated by the Chair. Alternately you may send an email, prior to the meeting, with the subject line:

TELEPHONE PUBLIC COMMENT ITEM \_\_\_ to the Town Clerk and include your telephone number and the Chair will call you during public comment.

Disabled persons may request reasonable modifications or accommodations relating to the use of telephonic or electronic observation and participation prior to the Council meeting by contacting the Town Clerk at (530) 872-6291 ext. 102.

**2. ITEMS**

- a. Approve minutes of the July 28, 2020 and October 27, 2020 Measure C Citizen Oversight Committee meeting.
- b. Financial update and approve the quarterly report from the Measure C Citizens Oversight Committee to the residents of Paradise for the 2nd quarter of the 2020/2021 fiscal year - Town Manager Kevin Phillips
- c. Review and approve proposed budget adjustments for the 2020/21 Measure C budget.

**3. PUBLIC COMMENT**

**4. ADJOURNMENT**

STATE OF CALIFORNIA ) COUNTY OF BUTTE )	SS.
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 C Oversight Committee Meeting Minutes

4:00 PM – July 28, 2020

### 1. OPENING

The July 28, 2020 meeting of the Measure C Citizen Oversight Committee was called to order by Chair Knappen, via telephone conference at 4:01 p.m. who led the Pledge of Allegiance to the Flag of the United States of America.

**COMMITTEE MEMBERS PRESENT VIA PHONE CONFERENCE:** Chris Buzzard, Linda Dye, Nicki Jones, George Morris, Jr., Sharon Simonton and Molly Knappen, Chair

**COMMITTEE MEMBERS ABSENT:** Dean Fender, Dan Hansen and James Ratekin

**ALTERNATE MEMBER ABSENT:** Stacey Poliquin

### 2. ITEMS

- a. **MOTION by Knappen, seconded by Morris**, approved minutes of the May 26, 2020 Measure C Citizen Oversight Committee meeting. Ayes of Buzzard, Dye, Jones, Morris, Simonton and Knappen, Chair. Absent: Fender, Hansen and Ratekin
- b. **MOTION by Buzzard, seconded by Simonton**, approved the quarterly report from the Measure C Citizens Oversight Committee to the residents of Paradise for the 4th quarter of the 2019/2020 fiscal year. Ayes of Buzzard, Dye, Jones, Morris, Simonton and Knappen, Chair. Absent: Fender, Hansen and Ratekin
- c. Wayne Padilla from HdL (sales tax consultant) provided an overview of Sales Tax Revenue and local economic activity and economic conditions in the Town of Paradise. Mr. Padilla stated the HdL is not currently reviewing the revenues generated by Measure C. After discussion the Measure C Oversight Committee recommended to the Town Council to consider expanding HdL's contract to include analyzing sales tax revenues from Measure C to make sure the funds are being maximized. All committee members present concurred to forward the recommendation to the Town Council.
- d. The Committee discussed the potential structure of the Measure V Citizen Oversight Committee that begins April 1, 2021 and would like to forward the following suggestions to the Paradise Town Council:
  1. Keep the nine-member committee structure
  2. Use "intent to rebuild" when considering residency
  3. Retain current Measure C Committee members that would like to stay on the new Measure V Oversight Board or be allowed to re-apply for the position.

A majority of the members present would like to remain on the Measure V Oversight Committee.

**3. PUBLIC COMMENT - None**

**4. ADJOURNMENT**

Chair Knappen adjourned the Measure C Oversight Committee meeting at 5:00 p.m.

Date Approved:

By: \_\_\_\_\_  
Molly Knappen, Chair

Attest: \_\_\_\_\_  
Dina Volenski, CMC, Town Clerk



## Measure C Oversight Committee Meeting Minutes

4:00 PM – October 27, 2020

### 1. OPENING

The October 27, 2020 meeting of the Measure C Citizen Oversight Committee was called to order by Chair Knappen, at 4:02 p.m. who led the Pledge of Allegiance to the Flag of the United States of America.

**COMMITTEE MEMBERS PRESENT:** Chris Buzzard, Dean Fender, Nicki Jones, George Morris, Jr., James Ratekin, Sharon Simonton and Molly Knappen, Chair

**COMMITTEE MEMBERS ABSENT:** Linda Dye and Dan Hansen

**ALTERNATE MEMBER ABSENT:** Stacey Poliquin

New Town Manager Kevin Phillips and Administrative Services Director Brooke Kerrigan introduced themselves and provided background information for the Committee.

### 2. ITEMS

- a. **MOTION BY Morris, seconded by Ratekin**, approved the quarterly report from the Measure C Citizens Oversight Committee to the residents of Paradise for the 1st quarter of the 2020/2021 fiscal year. Ayes of Buzzard, Fender, Jones, Morris, Ratekin, Simonton and Knappen, Chair; Absent: Dye and Hansen
- b. Brooke Kerrigan, Administrative Services Director informed the Committee that the Town Council agreed with the Committees recommendation and extended the Agreement with HdL for two years to audit the Measure C revenues and will provide quarterly reports.

**3. PUBLIC COMMENT - None**

### 4. ADJOURNMENT

Chair Knappen adjourned the Measure C Oversight Committee meeting at 4:34 p.m.

Date Approved:

By: \_\_\_\_\_  
Molly Knappen, Chair

Attest: \_\_\_\_\_  
Dina Volenski, CMC, Town Clerk

Measure C Citizens Oversight Committee  
Town of Paradise  
5555 Skyway Paradise, CA 95969  
Telephone (530) 872-6291 [www.townofparadise.com](http://www.townofparadise.com)

January 26, 2021

Paradise Residents  
Elected Officials  
Citizen Stakeholders

Paradise residents voted in a half percent transaction and use tax (0.50%) effective April 1, 2015. 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 quarterly report from the Citizen's Oversight Committee to the residents of Paradise for the 2nd quarter of the 2020/21 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](http://www.townofparadise.com). The next meeting is scheduled for March 23, 2021.

Sincerely,

Molly Knappen,  
Chairperson  
Measure C Citizens Oversight Committee

Chris Buzzard  
Vice-Chairperson  
Measure C Citizens Oversight Committee

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Totals	2020/21 Budget
<b>Measure C 2019/20 Revenues:</b>	\$ 242,611	\$ 18,231	\$ -	\$ -	\$ 260,842	\$ 835,416
* Sponsor Police Cadets thru Police Academy	1,050	16,829			17,879	72,931
* 3 Police Cars (Ford Interceptors) per year for a total of 12 new police vehicles to replace very old cars	9,463	9,463			18,925	37,851
* Body Cameras (next Gen) for Police Officer safety and accountability					-	-
* Police K9 program (assists with missing persons, fugitive tracking and narcotics investigation)	2,058	3,081			5,139	11,700
* Maintain CAL FIRE personnel contract		52,555			52,555	250,000
* Fire Engine 81 & 82	41,796	41,795			83,591	126,907
* Almond Street Multi-Modal					-	125,000
* Support to maintain staffing and operations for animal control	64,519	88,571			153,090	258,989
<b>Measure C Approved Expenditures:</b>	\$ 118,886	\$ 212,294	\$ -	\$ -	\$ 331,179	\$ 883,378
<b>Net Total</b>	\$ 123,725	\$ (194,063)	\$ -	\$ -	\$ (70,338)	\$ (47,962)



# Budget Performance Report

Fiscal Year to Date 01/22/21  
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund <b>2070 - Animal Control</b>										
REVENUE										
Department <b>30 - Police</b>										
Program <b>4540 - Police - Animal Control</b>										
3120.330	Other Taxes Voter Appointed Parcel Tax	132,152.00	.00	132,152.00	80,115.90	.00	80,115.90	52,036.10	61	132,415.20
3380.105	Local Government Revenue Fines and Citations Animal Cntrl	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	4,760.00
3410.113	Administrative Services Document Copying	5.00	.00	5.00	.00	.00	27.00	(22.00)	540	18.25
3410.150	Administrative Services Late Fees	250.00	.00	250.00	39.99	.00	119.99	130.01	48	146.65
3410.160	Administrative Services Administrative Citation Hearing	.00	.00	.00	.00	.00	966.45	(966.45)	+++	.00
3455.200	Animal Control Adoption Fees	5,000.00	.00	5,000.00	442.68	.00	3,417.86	1,582.14	68	5,621.06
3455.205	Animal Control Surrender/Euth/Disp Fees	500.00	.00	500.00	21.83	.00	436.25	63.75	87	458.43
3455.210	Animal Control Dog Licenses	6,000.00	.00	6,000.00	388.16	.00	3,123.03	2,876.97	52	6,025.81
3455.225	Animal Control Impound/Quarantine Fees	5,500.00	.00	5,500.00	388.00	.00	3,645.66	1,854.34	66	4,980.41
3455.226	Animal Control Impound Unaltered State Fee	850.00	.00	850.00	105.00	.00	940.00	(90.00)	111	800.00
3901.100	Refunds and Reimbursements Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	802.84
3902.100	Miscellaneous Revenue General	.00	.00	.00	.02	.00	(.05)	.05	+++	(2.79)
3910.010	Transfers In From General Fund	258,077.00	.00	258,077.00	.00	.00	.00	258,077.00	0	252,952.71
3910.811	Transfers In From Animal Control Donations	3,500.00	.00	3,500.00	.00	.00	.00	3,500.00	0	.00
Program <b>4540 - Police - Animal Control Totals</b>		<b>\$416,834.00</b>	<b>\$0.00</b>	<b>\$416,834.00</b>	<b>\$81,501.58</b>	<b>\$0.00</b>	<b>\$92,792.09</b>	<b>\$324,041.91</b>	<b>22%</b>	<b>\$408,978.57</b>
Department <b>30 - Police Totals</b>		<b>\$416,834.00</b>	<b>\$0.00</b>	<b>\$416,834.00</b>	<b>\$81,501.58</b>	<b>\$0.00</b>	<b>\$92,792.09</b>	<b>\$324,041.91</b>	<b>22%</b>	<b>\$408,978.57</b>
<b>REVENUE TOTALS</b>		<b>\$416,834.00</b>	<b>\$0.00</b>	<b>\$416,834.00</b>	<b>\$81,501.58</b>	<b>\$0.00</b>	<b>\$92,792.09</b>	<b>\$324,041.91</b>	<b>22%</b>	<b>\$408,978.57</b>
EXPENSE										
Department <b>30 - Police</b>										
Program <b>4540 - Police - Animal Control</b>										
5101	Salaries - Permanent	193,331.00	.00	193,331.00	5,741.81	.00	90,632.96	102,698.04	47	183,794.75
5104	Wages - PS Holiday Pay	8,160.00	.00	8,160.00	253.01	.00	4,764.16	3,395.84	58	8,549.57
5105	Salaries - Overtime/FLSA	2,500.00	.00	2,500.00	.00	.00	1,651.82	848.18	66	2,356.71
5106.100	Incentives & Admin Leave Administrative Leave	.00	.00	.00	.00	.00	.00	.00	+++	9,102.34
5109.100	Allowances Uniform Allowance	2,558.00	.00	2,558.00	86.26	.00	1,365.22	1,192.78	53	2,557.92
5111	Medicare	2,995.00	.00	2,995.00	82.98	.00	1,443.34	1,551.66	48	3,062.44
5112.101	Retirement Contribution PERS	44,842.00	.00	44,842.00	514.74	.00	21,880.59	22,961.41	49	26,870.47
5113	Worker's Compensation	14,727.00	.00	14,727.00	3,649.98	.00	10,949.94	3,777.06	74	19,350.92
5114.101	Health Insurance Medical	28,515.00	.00	28,515.00	1,030.13	.00	12,959.85	15,555.15	45	24,689.25
5114.102	Health Insurance Dental	.00	.00	.00	139.71	.00	1,676.52	(1,676.52)	+++	3,353.04
5114.103	Health Insurance Vision	.00	.00	.00	8.00	.00	98.80	(98.80)	+++	191.57
5115	Unemployment Compensation	.00	.00	.00	36.63	.00	668.20	(668.20)	+++	.00
5116.101	Life and Disability Insurance Life & Disab.	2,956.00	.00	2,956.00	40.13	.00	501.41	2,454.59	17	962.28
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	61.93	.00	982.89	(982.89)	+++	1,769.18
5119.100	Retiree Costs Medical Insurance	9,527.00	.00	9,527.00	.00	.00	4,721.95	4,805.05	50	9,494.74
5201.100	Office Supplies General	125.00	.00	125.00	.00	.00	.00	125.00	0	156.45





# Budget Performance Report

Fiscal Year to Date 01/22/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund <b>2070 - Animal Control</b>										
EXPENSE										
Department <b>30 - Police</b>										
Program <b>4540 - Police - Animal Control</b>										
5202.100	Operating Supplies General	6,950.00	.00	6,950.00	.00	.00	2,811.95	4,138.05	40	3,764.78
5203.100	Repairs and Maint Supplies General	500.00	.00	500.00	.00	.00	655.27	(155.27)	131	1,478.59
5204	Subscriptions and Code Books	150.00	.00	150.00	.00	.00	.00	150.00	0	144.00
5209.101	Auto Fuel Expense Town Vehicles	7,000.00	.00	7,000.00	.00	.00	2,526.04	4,473.96	36	5,790.86
5210.100	Postage General	.00	.00	.00	.00	.00	.00	.00	+++	3.01
5211.135	Utilities Water and Sewer	600.00	.00	600.00	.00	.00	175.88	424.12	29	307.84
5211.137	Utilities Electric and Gas	3,400.00	.00	3,400.00	.00	.00	1,819.87	1,580.13	54	2,645.56
5211.139	Utilities Propane	1,600.00	.00	1,600.00	.00	.00	695.93	904.07	43	1,606.42
5213.100	Professional/Contract Services General	15,800.00	.00	15,800.00	.00	.00	7,472.48	8,327.52	47	8,074.77
5214.100	Repair and Maint Service General	10,037.00	.00	10,037.00	.00	.00	4,685.00	5,352.00	47	10,140.75
5215.100	Rents and Leases Miscellaneous	1.00	.00	1.00	.00	.00	.00	1.00	0	.00
5216.100	Communications General Services	2,630.00	.00	2,630.00	.00	.00	702.15	1,927.85	27	2,045.39
5219.100	Printing General	150.00	.00	150.00	.00	.00	.00	150.00	0	.00
5220.100	Employee Development General	4,600.00	.00	4,600.00	.00	.00	.00	4,600.00	0	2,504.24
5223.101	Meals and Refreshments Employee Meals-MOU Overtime	30.00	.00	30.00	.00	.00	15.00	15.00	50	30.00
5225	Bank Fees and Charges	300.00	.00	300.00	.00	.00	169.02	130.98	56	273.00
5280.100	Bad Debt Write Off Expense	.00	.00	.00	.00	.00	.00	.00	+++	893.73
5303	Improvements	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	.00
5304	Furniture & Equipment	.00	.00	.00	.00	.00	.00	.00	+++	3,325.00
5910.010	Transfers Out To General Fund	49,850.00	.00	49,850.00	.00	.00	.00	49,850.00	0	69,689.00
Program <b>4540 - Police - Animal Control</b> Totals		\$416,834.00	\$0.00	\$416,834.00	\$11,645.31	\$0.00	\$176,026.24	\$240,807.76	42%	\$408,978.57
Department <b>30 - Police</b> Totals		\$416,834.00	\$0.00	\$416,834.00	\$11,645.31	\$0.00	\$176,026.24	\$240,807.76	42%	\$408,978.57
<b>EXPENSE TOTALS</b>		\$416,834.00	\$0.00	\$416,834.00	\$11,645.31	\$0.00	\$176,026.24	\$240,807.76	42%	\$408,978.57
Fund <b>2070 - Animal Control</b> Totals										
<b>REVENUE TOTALS</b>		416,834.00	.00	416,834.00	81,501.58	.00	92,792.09	324,041.91	22%	408,978.57
<b>EXPENSE TOTALS</b>		416,834.00	.00	416,834.00	11,645.31	.00	176,026.24	240,807.76	42%	408,978.57
Fund <b>2070 - Animal Control</b> Totals		\$0.00	\$0.00	\$0.00	\$69,856.27	\$0.00	(\$83,234.15)	\$83,234.15		\$0.00
Grand Totals										
<b>REVENUE TOTALS</b>		416,834.00	.00	416,834.00	81,501.58	.00	92,792.09	324,041.91	22%	408,978.57
<b>EXPENSE TOTALS</b>		416,834.00	.00	416,834.00	11,645.31	.00	176,026.24	240,807.76	42%	408,978.57
Grand Totals		\$0.00	\$0.00	\$0.00	\$69,856.27	\$0.00	(\$83,234.15)	\$83,234.15		\$0.00



# Budget Performance Report

Fiscal Year to Date 01/22/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund <b>1010 - General Fund</b>										
<b>REVENUE</b>										
Department <b>25 - Finance</b>										
Program <b>4420 - Measure C TUT</b>										
3130.326	General Sales and Use Tax Transactions and Use Tax (TUT)	543,750.00	.00	543,750.00	.00	.00	260,871.59	282,878.41	48	883,509.92
Program <b>4420 - Measure C TUT Totals</b>		<b>\$543,750.00</b>	<b>\$0.00</b>	<b>\$543,750.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$260,871.59</b>	<b>\$282,878.41</b>	<b>48%</b>	<b>\$883,509.92</b>
Department <b>25 - Finance Totals</b>		<b>\$543,750.00</b>	<b>\$0.00</b>	<b>\$543,750.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$260,871.59</b>	<b>\$282,878.41</b>	<b>48%</b>	<b>\$883,509.92</b>
<b>REVENUE TOTALS</b>		<b>\$543,750.00</b>	<b>\$0.00</b>	<b>\$543,750.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$260,871.59</b>	<b>\$282,878.41</b>	<b>48%</b>	<b>\$883,509.92</b>
<b>EXPENSE</b>										
Department <b>25 - Finance</b>										
Program <b>4420 - Measure C TUT</b>										
5213.100	Professional/Contract Services General	.00	.00	.00	.00	.00	126.00	(126.00)	+++	.00
Cost Center Activity <b>301 - Police Operations</b>										
5102	Salaries - Temporary	46,800.00	.00	46,800.00	.00	.00	10,055.50	36,744.50	21	49,370.89
5105	Salaries - Overtime/FLSA	8,000.00	.00	8,000.00	.00	.00	1,566.63	6,433.37	20	11,174.38
5111	Medicare	795.00	.00	795.00	.00	.00	168.52	626.48	21	877.89
5112.101	Retirement Contribution PERS	2,902.00	.00	2,902.00	.00	.00	.00	2,902.00	0	.00
5112.102	Retirement Contribution Social Security	.00	.00	.00	.00	.00	720.57	(720.57)	+++	3,753.81
5113	Worker's Compensation	3,998.00	.00	3,998.00	990.87	.00	2,972.61	1,025.39	74	4,502.96
5115	Unemployment Compensation	.00	.00	.00	.00	.00	74.38	(74.38)	+++	.00
5202.100	Operating Supplies General	4,500.00	.00	4,500.00	.00	.00	2,135.27	2,364.73	47	5,918.09
5213.100	Professional/Contract Services General	6,500.00	.00	6,500.00	.00	.00	58.98	6,441.02	1	4,867.61
5220.100	Employee Development General	11,136.00	.00	11,136.00	.00	.00	5,139.32	5,996.68	46	16,792.21
5305	Vehicles	.00	.00	.00	.00	.00	.00	.00	+++	22,850.58
5501	Debt Service Payment - Principal	37,851.00	.00	37,851.00	.00	.00	18,925.52	18,925.48	50	81,429.36
Cost Center Activity <b>301 - Police Operations Totals</b>		<b>\$122,482.00</b>	<b>\$0.00</b>	<b>\$122,482.00</b>	<b>\$990.87</b>	<b>\$0.00</b>	<b>\$41,817.30</b>	<b>\$80,664.70</b>	<b>34%</b>	<b>\$201,537.78</b>
Cost Center Activity <b>303 - Animal Control</b>										
5303	Improvements	912.00	.00	912.00	.00	.00	.00	912.00	0	496.83
5910.070	Transfers Out To Animal Control Fund	258,077.00	.00	258,077.00	.00	.00	.00	258,077.00	0	232,330.00
Cost Center Activity <b>303 - Animal Control Totals</b>		<b>\$258,989.00</b>	<b>\$0.00</b>	<b>\$258,989.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$258,989.00</b>	<b>0%</b>	<b>\$232,826.83</b>
Cost Center Activity <b>326 - Fire Suppression</b>										
5213.100	Professional/Contract Services General	250,000.00	.00	250,000.00	.00	.00	52,554.50	197,445.50	21	223,287.19
5501	Debt Service Payment - Principal	126,908.00	.00	126,908.00	.00	.00	83,591.38	43,316.62	66	167,182.76
Cost Center Activity <b>326 - Fire Suppression Totals</b>		<b>\$376,908.00</b>	<b>\$0.00</b>	<b>\$376,908.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$136,145.88</b>	<b>\$240,762.12</b>	<b>36%</b>	<b>\$390,469.95</b>
Cost Center Activity <b>350 - Public Works Streets</b>										
5910.100	Transfers Out To Capital Projects	125,000.00	.00	125,000.00	.00	.00	.00	125,000.00	0	.00
Cost Center Activity <b>350 - Public Works Streets Totals</b>		<b>\$125,000.00</b>	<b>\$0.00</b>	<b>\$125,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$125,000.00</b>	<b>0%</b>	<b>\$0.00</b>
Program <b>4420 - Measure C TUT Totals</b>		<b>\$883,379.00</b>	<b>\$0.00</b>	<b>\$883,379.00</b>	<b>\$990.87</b>	<b>\$0.00</b>	<b>\$178,089.18</b>	<b>\$705,289.82</b>	<b>20%</b>	<b>\$824,834.56</b>
Department <b>25 - Finance Totals</b>		<b>\$883,379.00</b>	<b>\$0.00</b>	<b>\$883,379.00</b>	<b>\$990.87</b>	<b>\$0.00</b>	<b>\$178,089.18</b>	<b>\$705,289.82</b>	<b>20%</b>	<b>\$824,834.56</b>
<b>EXPENSE TOTALS</b>		<b>\$883,379.00</b>	<b>\$0.00</b>	<b>\$883,379.00</b>	<b>\$990.87</b>	<b>\$0.00</b>	<b>\$178,089.18</b>	<b>\$705,289.82</b>	<b>20%</b>	<b>\$824,834.56</b>



# Budget Performance Report

Fiscal Year to Date 01/22/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 1010 - General Fund	Totals									
	REVENUE TOTALS	543,750.00	.00	543,750.00	.00	.00	260,871.59	282,878.41	48%	883,509.92
	EXPENSE TOTALS	883,379.00	.00	883,379.00	990.87	.00	178,089.18	705,289.82	20%	824,834.56
Fund 1010 - General Fund	Totals	(\$339,629.00)	\$0.00	(\$339,629.00)	(\$990.87)	\$0.00	\$82,782.41	(\$422,411.41)		\$58,675.36
	Grand Totals									
	REVENUE TOTALS	543,750.00	.00	543,750.00	.00	.00	260,871.59	282,878.41	48%	883,509.92
	EXPENSE TOTALS	883,379.00	.00	883,379.00	990.87	.00	178,089.18	705,289.82	20%	824,834.56
	Grand Totals	(\$339,629.00)	\$0.00	(\$339,629.00)	(\$990.87)	\$0.00	\$82,782.41	(\$422,411.41)		\$58,675.36



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

**Agenda Item: 2(c)**

**Date: January 26, 2021**

**Originated by:** Kevin Phillips, Town Manager  
**Reviewed by:** Kevin Phillips, Town Manager  
**Subject:** 2020/21 Measure C Amended Budget

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**Committee Action Requested:**

1. Discussion of the 2020/21 Amended budget
2. Approve the proposed Amended Measure C expenditures for the 2020/21 fiscal year

**Background:**

Measure C, the 0.50% six-year temporary transaction and use tax, expires on March 31, 2021. The 2020/21 budget is for the sixth and final year.

**Discussion:**

The current budget and financial plan leave approximately \$885,000 in reserves. This reserve was set aside to provide some cash flow support in case the PG&E settlement was delayed. As of July 2020, the PG&E settlement funds were received by the Town. This opens up the Measure C reserve monies that now can be used as matching funds for significant recovery grants, matching funds for capital improvement projects, or continuing the replacement of critical public safety vehicles and equipment. The proposed budget adjustment provided matching grant funds for public works equipment replacement, a new animal control truck, and an evidence refrigerator. It also includes purchasing three police vehicles to get the police department caught up on their vehicle replacement program. The proposed budget also eliminates the cost-share for the Almond Street project. Based on the bid proposals and other funds' availability, the Measure C funds were no longer needed to support this project.

Measure C to date has been extremely helpful in preserving services and repairing and replacing long-deferred capital improvements just as it was intended. Your participation in the process and commitment to ensuring that the funds be used appropriately was invaluable. The established procedure and the remaining funds are a great way to transition between Measure C monies and Measure V monies. Recovery grants, insurance monies, the PG&E settlement partnered with Measure C, and the new Measure V monies will allow the Town of Paradise to support a resilient and thriving community.

**Attachments:**

2020/21 Measure C Amended Budget  
Draft Measure C Financial Plan



# Measure “C” Citizen Oversight Committee

## REVISED January 26, 2021 - 2020/21 Transaction and Use Tax Budget

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In compliance with Ordinance No. 545, the Committee hereby agrees with the following recommendations regarding how the proceeds from Measure “C” shall be used to provide for local public services as proposed by the Town Departments and in alignment with Town Council priorities:

		<b>Totals</b>
<b>Animal Control</b>		
Support for Animal Control and Shelter Services Operations	\$258,989	
Matching Funds for new Animal Control Truck	<u>40,000</u>	\$298,989
 <b>Fire Department</b>		
Maintain current staffing levels for CAL FIRE contract	\$250,000	
Type 1 Fire Engine 81 and 82	<u>126,907</u>	376,907
 <b>Police Department</b>		
Sponsor two police cadets through the academy	\$72,969	
Three new Sergeant police vehicles	200,000	
Payments on 12 police cars purchased	37,851	
Evidence refrigerator and building upgrades	17,700	
K-9 program training, food and veterinary costs	<u>11,700</u>	340,182
 <b>Public Works</b>		
Matching funds to Purchase (Skid Steer, 4 Trucks & Vacuum Excavator)	<u>\$166,025</u>	166,025
 <b>Grand Total</b>		 <u><u>\$1,182,103</u></u>

Approved By: \_\_\_\_\_  
Molly Knappen, Chairperson  
January 26, 2021

**Town of Paradise**  
**Measure C - Budget Adjustments**  
**1/26/2021**

	<u>2020/21 Amended Budget</u>	<u>2020/21 Proposed Budget</u>	<u>2020/21 Budget Adjustments</u>
<b>Beginning Fund Balance</b>	<b>1,157,470</b>	<b>1,157,470</b>	-
<b>Revenue</b>	<b>543,750</b>	<b>543,750</b>	-
<b>Police Department</b>			
Police Cadets (2)	72,931	72,931	0
12 Police Cars	37,851	37,851	0
3 New Sergeant Vehicles	0	200,000	200,000
Evidence Refrigeration & Building Upgrade	0	17,700	17,700
K-9 Program	11,700	11,700	0
	<hr/> 122,482	<hr/> 340,182	<hr/> 217,700
<b>Animal Control</b>			
Animal Control Truck	0	40,000	40,000
Support to Maintain Services	258,989	258,989	0
	<hr/> 258,989	<hr/> 298,989	<hr/> 40,000
<b>Fire Department</b>			
CAL FIRE Contract	250,000	250,000	0
Fire Engines 81 & 82	126,907	126,907	0
	<hr/> 376,907	<hr/> 376,907	<hr/> 0
<b>Public Works</b>			
Almond Street Multi-Modal	125,000	0	-125,000
2020 Skid Steer	0	35,844	35,844
2021 F350 Utility Box + Snowplow	0	29,507	29,507
2021 F350 Utility Box + Ladder Rack	0	20,904	20,904
2021 F350 Dump Box + Snowplow	0	33,102	33,102
2021 F350 Dump Box + Snowplow	0	19,773	19,773
2020 Vacuum Excavator	0	26,895	26,895
	<hr/> 125,000	<hr/> 166,025	<hr/> 41,025
<b>Total</b>	<b>883,378</b>	<b>1,182,103</b>	<b>298,725</b>
<b>Ending Fund Balance</b>	<b>817,842</b>	<b>519,117</b>	

**Town of Paradise**  
**Measure C (0.50% Transaction and Use Tax) - Post Camp Fire**  
**Financial Plan as of July 1, 2020 - (Proposed)**

Description	2015/16	2016/17	2017/18	2018/19	2019/20	Adopted	Proposed	Totals
						2020/21	2020/22	
							-	
<b>Revenues</b>	<b>1,236,212</b>	<b>1,355,070</b>	<b>1,368,621</b>	<b>1,389,803</b>	<b>725,000</b>	<b>835,416</b>	<b>835,416</b>	<b>6,910,122</b>
							-	
2nd Investigation Position (with Part-time)	110,238	164,899	112,644	150,521			-	
Police Cadets (3) (2) (2) (0) (3) (2)	55,241	46,410	47,806	3,936	79,969	72,931	72,931	
Lieutenant Transition & Training		22,050					-	
12 Police Cars	13,597	36,404	75,512	209,999	98,363	37,851	37,851	
3 Police Cars							200,000	
Body Cameras	14,786	5,917	5,917	5,917	5,917		-	
K9 Program	9,514	10,516	9,284	10,036	18,137	11,700	11,700	
Enhanced PD Training	16,101	14,101	13,454	12,925			-	
Roof Replacement		1,712	46,670				-	
Evidence Refrigerator and Building Upgrades							17,700	
LiveScan Machine	11,670						-	
PD Siding & Repairs	97,251	54,863					-	
Patrol Cameras & Cases		3,240					-	
Men's Locker Room Floor		4,102					-	
Emergency Electrical/Generator		85,718					-	
<b>Police Totals</b>	<b>328,398</b>	<b>449,932</b>	<b>311,287</b>	<b>393,334</b>	<b>202,386</b>	<b>122,482</b>	<b>340,182</b>	<b>1,807,819</b>
							-	
Maintain CAL FIRE Contract	144,401	141,120	243,389	222,171	250,000	250,000	250,000	
Fire Engine 81 & 82	98,226	125,793	167,183	167,183	167,183	126,907	126,907	
Future Apparatus Funding		50,000					-	
Electrical Panel & Transfer Switch			102	8,250			-	
Apparatus Equipment		1,788					-	
SCBA's	24,931	3,048					-	
Exhaust Extraction	21,674						-	
Station 81 Storage Wall		1,411					-	
<b>Fire Totals</b>	<b>289,232</b>	<b>323,160</b>	<b>410,674</b>	<b>397,604</b>	<b>417,183</b>	<b>376,907</b>	<b>376,907</b>	<b>2,214,760</b>

**Town of Paradise**  
**Measure C (0.50% Transaction and Use Tax) - Post Camp Fire**  
**Financial Plan as of July 1, 2020 - (Proposed)**

Description	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2020/22	Totals
							-	
Support for 2 AC Officers & Rabies Vaccine	25,079	32,230	29,437				-	
Rendering Setup and Maintenance			251	11,549			-	
Officer and Supervisor Training		991	-				-	
Sanitation Unit/Isolation Units	5,405	6,442					-	
Raised beds, metal bowls, air conditioner, computer		2,497	889				-	
Online dog licensing program & setup		10,000	3,840				-	
Washing Machine Cover & Concrete Repairs		2,200	5,990	6,200			-	
Support to Maintain Operations			63,075	161,641	239,703	258,989	258,989	
Animal Control Truck (Grant Match)							40,000	
<b>Animal Control Totals</b>	<b>30,484</b>	<b>54,360</b>	<b>103,482</b>	<b>179,390</b>	<b>239,703</b>	<b>258,989</b>	<b>298,989</b>	<b>866,408</b>
							-	
Maxwell Drive SR2S			100,014				-	
Bille Overlay (Fern to Oliver)			110,402				-	
Fleet Repair Facility Construction & Lift			104,801	21,321			-	
Pedestrian Safety Crossing	24,779						-	
Pearson Road Improvements	200,502						-	
Almond Street Multi-Modal						125,000	-	
2020 Skid Steer (Grant Match)							35,844	
2021 F350 Utility Box & Snowplow (Grant Match)							29,507	
2021 F350 Utility Box & Snowplow (Grant Match)							20,904	
2021 F350 Utility Box & Snowplow (Grant Match)							33,102	
2021 F350 Utility Box & Snowplow (Grant Match)							19,773	
2020 Vacuum Excavator (Grant Match)							26,895	
2016 Overlay & Markings		500,913					-	
<b>Public Works Totals</b>	<b>225,281</b>	<b>500,913</b>	<b>315,217</b>	<b>21,321</b>	<b>-</b>	<b>125,000</b>	<b>166,025</b>	<b>1,187,732</b>
<b>Total Expenses</b>	<b>873,395</b>	<b>1,328,365</b>	<b>1,140,660</b>	<b>991,649</b>	<b>859,272</b>	<b>883,378</b>	<b>1,182,103</b>	<b>6,076,718</b>
							-	
<b>Net Total</b>	<b>362,817</b>	<b>26,705</b>	<b>227,960</b>	<b>398,154</b>	<b>(134,272)</b>	<b>(47,962)</b>	<b>(346,687)</b>	<b>833,403</b>
							-	



**Town of Paradise**  
**Measure C (0.50% Transaction and Use Tax) - Post Camp Fire**  
**Financial Plan as of July 1, 2020 - (Proposed)**

Description	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2020/22	Totals
<b>Designated Reserves</b>							-	
10% Fixed Reserve							-	-
Police Car Payments								15,194
Contingency Reserve							-	
<b>Unassigned</b>							-	<b>818,209</b>