



# TOWN OF PARADISE

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## **Management Staff:**

Lauren Gill, Town Manager  
Dwight L. Moore, Town Attorney  
Joanna Gutierrez, Town Clerk  
Craig Baker, Community Development Director  
Gabriela Tazzari-Dineen, Police Chief  
Greg McFadden, Unit Chief, CAL FIRE/  
Butte County Fire/Paradise Fire  
Gina Will, Finance Director/Town Treasurer

## **Town Council:**

Greg Bolin, Mayor  
Jody Jones, Vice Mayor  
Steve "Woody" Culleton, Council Member  
Scott Lotter, Council Member  
John J. Rawlings, Council Member

## **TOWN COUNCIL AGENDA**

### **REGULAR MEETING – 6:00 PM – February 10, 2015**

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 x101 or x102 at least 48 hours in advance of the meeting. Hearing assistance devices for the hearing impaired are available from the Town Clerk. Town Council Meetings are held at the Paradise Town Hall located at 5555 Skyway, Paradise, California. Members of the public may address the Town Council on any agenda item, including closed session. If you wish to address the Town Council on any matter on the Agenda, it is requested that you complete a "Request to Address Council" card and give it to the Town Clerk prior to the beginning of the Council Meeting. The Mayor or Presiding Chair will introduce each agenda item, and following a report from staff, ask the Clerk to announce each speaker. Agendas and request cards are located outside the entrance door to the Council Chamber. All writings or documents which are related to any item on an open session agenda and which are distributed to a majority of the Town Council within 72 hours of a Regular Meeting will be available for public inspection at the Town Hall in the Town Clerk Department located at 5555 Skyway, Room 3, at the 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. Agendas and supporting information is posted on the Town's website at [www.townofparadise.com](http://www.townofparadise.com) in compliance with California's open meeting laws. Click on the Agenda and Minutes button.

### **1. OPENING**

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

- d. Roll Call
- e. Proclamations:

(1) Teen Dating Violence Awareness and Prevention Month

**2. ITEMS DEFERRED FROM PREVIOUS MEETINGS** – None.

**3. CONSENT CALENDAR** - One roll call vote will be taken for all items.

- 3a. Approve the Minutes of the January 6, 2015 Special and January 13, 2015 Regular Council meetings.
- 3b. Approve January 2015 cash disbursements in the amount of \$884,064.13.
- 3c. Waive second reading of the entire Town Ordinance No. 553 and approve reading by title only; and, adopt Town Ordinance No. 553, "An Ordinance Amending Chapter 17.44 of the Paradise Municipal Code Regarding Residential Density Bonuses".
- 3d. Acknowledge receipt of the Fiscal Year 2013/14 financial statement audit report as submitted.

**4. PUBLIC HEARING PROCEDURE**

The Town Council has adopted the following procedure for public hearings:

- a. Staff report to Council (15 minutes total maximum)
- b. Mayor or Presiding Chair opens the hearing for public comment in the following order:
  - 1. Project proponents or in favor of (15-minute time limit)
  - 2. Project opponents or against (15-minute time limit)
  - 3. Rebuttals - when requested  
(15-minute time limit or 3 minutes per speaker)
- c. Close hearing to the public
- d. Council discussion
- e. Motion
- f. Vote

**5. PUBLIC HEARINGS** – None.

**6. PUBLIC COMMUNICATION**

This is the time for members of the audience who have completed a "Request to Address Council" card and given it to the Clerk to present items not on the Agenda. Comments should be limited to a maximum of three minutes duration. The Town Council is prohibited by State Law from taking action on any item presented if it is not listed on the Agenda.

**7. COUNCIL CONSIDERATION – ACTION CALENDAR**

- 7a. Consider waiving the second reading of Town Ordinance No. 554 and read by title only; and, adopting Ordinance 554, An Ordinance Amending

Paradise Municipal Code Sections 8.46.020, 8.46.040 and 8.46.060 Regulating Smoking and Electronic Cigarettes. **(ROLL CALL VOTE)**

- 7b. Consider (1) Concurring with the project "CEQA determination" finding signed by the Town Planning Director; and, waive the first reading of Town Ordinance No. \_\_\_\_ and read by title only; and, introduce Town Ordinance No. \_\_\_\_, "An Ordinance Amending Text Regulations within Paradise Municipal Code Chapter 8.04 Related to: Nuisance Abatement". **(ROLL CALL VOTE)**

The text amendments were developed in response to increasing concerns regarding blighted properties in the Town and were designed to more effectively promote the health, safety and general welfare of the public by requiring a level of maintenance of private property to protect the livability, appearance and economic stability of neighborhoods and commercial areas of the Town.

- 7c. Consider (1) Approving budget adjustments for the following funds;
- a. 1010 – General Fund
  - b. 2030 – Building Safety & Waste Water Services
  - c. 2070 – Animal Control
  - d. 2120 – Gas Tax

and, (2) Approving the revised salary pay plan; and, (3) Approving the Animal Control Supervisor job description. **(ROLL CALL VOTE)**

## **8. COUNCIL COMMUNICATION (Council Initiatives)**

- 8a. Review current policy that directs the Town Clerk to destroy anonymous correspondence received by the Town offices for the Town Council and consider taking action to supersede the policy. **(CULLETON)**

Town Council policy relating to anonymous correspondence was established on March 1, 1983, by the following minute order:

“It shall be the policy of the Town Council of the Town of Paradise that all anonymous communications addressed to the Council through the Town offices shall be destroyed. No copies shall be made to any elected officers or Town Staff, nor any copy be retained.”

- 8b. Council oral reports of their representation on Committees/Commissions.
- 8c. Discussion of future agenda items

## **9. STAFF/COMMISSION/COMMITTEE COMMUNICATION**

- 9a. Town Manager oral reports
- 9b. Community Development Director oral reports

**10. CLOSED SESSION**

10a. Pursuant to Government Code Section 54957.6, the Town Council will hold a closed session to meet with Lauren Gill, Gina Will and Crystal Peters, its designated representatives, regarding labor relations between the Town of Paradise and the Paradise Police Officers Association, Confidential Mid-Management Association, General Employees Unit, Police Mid-Management Unit and the Management Group.

**11. 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 _____	



# Town of Paradise, California

## PROCLAMATION

**WHEREAS**, one in three adolescent girls in the United States is a victim of physical, emotional or verbal abuse from a dating partner, a figure that far exceeds victimization rates for other types of violence affecting youth; and

**WHEREAS**, youth who experience physical violence in a dating relationship are more likely to use drugs and alcohol, attempt suicide and carry patterns of abuse into future relationships; and

**WHEREAS**, 81% of parents either believe teen dating violence is not an issue or admit they do not know it is; and

**WHEREAS** In 2014, the number of youth seeking services at Catalyst as either victims of dating violence or as children of victims of dating violence exceeded 200 individuals. In Paradise alone, 13 clients under the age of 24 years old received a variety of services. While this number gives us a snapshot of the prevalence of teen dating violence in Paradise, it does not include those who are unaware or unable to access Catalyst services.

**WHEREAS**, by providing young people with education about healthy relationships and changing the attitudes that normalize relationship abuse, we recognize that dating violence can be prevented.

**NOW, THEREFORE**, I, Greg Bolin, Mayor of The Town of Paradise, do hereby proclaim February 2015 as National Teen Dating Violence Awareness and Prevention Month. I urge all lawmakers, educators and parents to work toward ending teen dating violence by supporting their communities' efforts to empower teens to develop healthier relationships. I encourage community leaders to assist victims in finding and accessing the resources, to develop a comprehensive response to dating violence, and to engage in discussions with adult and youth community members to promote awareness and prevention of teen dating violence in their communities.

**IN WITNESS WHEREOF**, I have hereunto set my hand and caused the official seal of the Town of Paradise to be affixed hereto this 10<sup>th</sup> day of February, 2015.



\_\_\_\_\_  
Greg Bolin, Mayor

**MINUTES  
PARADISE TOWN COUNCIL  
SPECIAL MEETING – 4:00 PM – January 06, 2015**

**1. OPENING**

The January 6, 2015 Special Meeting of the Town Council was called to order by Mayor Greg Bolin at 4:03 p.m. in the Town Hall Council Chamber located at 5555 Skyway, Paradise, California. Mayor Bolin led the pledge of allegiance to the flag of the United States of America.

**COUNCIL MEMBERS PRESENT:** Steve “Woody” Culleton, Jody Jones, Scott Lotter, John J. Rawlings and Greg Bolin, Mayor.

**COUNCIL MEMBERS ABSENT:** None.

**STAFF PRESENT:** Town Clerk Joanna Gutierrez, Town Manager Lauren Gill, Town Attorney Dwight Moore, Assistant Town Clerk Dina Volenski and Community Development Director Craig Baker.

**2. COUNCIL CONSIDERATION**

Community Development Director Baker informed the Council that the purpose of the meeting is for Council to consider approving the recommendation of the Planning Commission and to adopt a resolution approving a Development Agreement Containing Affordable Housing Covenant with Tyler Edwards granting a residential density bonus for property located at 4758 Skyway, Paradise, California, currently developed as the Carousel Motel. The developer, Tyler Edwards, is proposing a multiple-family development to be developed with fifteen (15) rehabilitated residential apartment units with three (3) units to be designated as affordable apartment units. Without this development agreement only eleven units would be allowed.

There was no public comment on the matter.

**MOTION by Lotter, seconded by Rawlings,** (1) Concurred with the recommendation adopted by the Planning Commission on December 22, 2014 recommending Town Council approval of a Development Agreement Containing Affordable Housing Covenant granting a residential density bonus for property located at 4758 Skyway, Paradise, California, a proposed multiple-family development to be developed with fifteen (15) rehabilitated residential apartment units with three units to be affordable apartment units; (2) Made the finding that adoption of a resolution authorizing a residential density bonus as proposed is categorically exempt from the provisions of the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines section 15301(d) Existing Facilities; and, (3) Adopted Resolution No. 15-01, A Resolution of the Town Council of the Town of Paradise Approving a Density Bonus Agreement with Tyler Edwards. Roll call vote was unanimous. (510-20-092 & 730-30-01)

**3. ADJOURNMENT**

Mayor Bolin adjourned the Council meeting at 4:10 p.m.

Date Approved:

By: \_\_\_\_\_  
Greg Bolin, Mayor

\_\_\_\_\_  
Joanna Gutierrez, CMC, Town Clerk

**MINUTES  
PARADISE TOWN COUNCIL  
REGULAR MEETING – 6:00 PM – January 13, 2015**

**1. OPENING**

A Regular Meeting was called to order at 6:00 p.m. by Mayor Greg Bolin in the Town Council Chamber located at 5555 Skyway, Paradise, California. Following the Pledge of Allegiance to the Flag of the United States of America, an Invocation was offered by Council Member Steve “Woody” Culleton.

**COUNCIL MEMBERS PRESENT:** Steve “Woody” Culleton, Jody Jones, Scott Lotter, John J. Rawlings and Greg Bolin, Mayor.

**COUNCIL MEMBERS ABSENT:** None.

**STAFF MEMBERS PRESENT:** Town Clerk Gutierrez, Town Manager Gill, Town Attorney Moore, Business and Housing Services Supervisor Anderson, Finance Director Will, Assistant Town Clerk Volenski, Human Resources Manager Peters, Community Development Director Baker, Town Engineer Mattox, Building Official/Fire Marshal Lindsey, Police Chief Tazzari-Dineen, Unit Chief McFadden, North Division Chief Hawks, and Battalion Chief Lawrie.

**Presentations:** (1) The Boys and Girls Club “Cigarette Butt Kickers” reported to Council regarding effects of second hand smoke and other issues related to smoking and requested that the Town Council include regulations relating to unenclosed areas, such as public parks, and to expand on the regulations banning smoking in doorways of all buildings, public and private.

(2) Cal Fire/Paradise Fire North Division Chief David Hawks presented information to the Town Council relating to improvements at the Sawmill Peak Lookout Tower by the installation of web cams and explained the operation of these cameras.

(3) Police Chief Tazzari-Dineen recognized the following Paradise Police Department Employee/Volunteers of the Year:

- Officer of the Year, Tiffany Larson
- Dispatcher of the Year, Carol Ladrini
- Civilian Employee of the Year, Shawn Jordan
- Volunteers in Police Services (VIPS) Volunteer of the Year, Karen Horne
- Paradise Animal Shelter Helped (PASH) Volunteer of the Year, Mary Rudolph

**2. ITEMS DEFERRED FROM PREVIOUS MEETINGS** – None.



### **3. CONSENT CALENDAR**

**MOTION by Culleton, seconded by Rawlings**, approved the consent calendar as presented, items 3a – 3h as follows:

- 3a. Approved the minutes of the December 9, 2014, Regular Council Meeting.
- 3b. Approved cash disbursements for December 2014 in the amount of \$628,092.06. (310-10-30)
- 3c. Approved the Amended and Restated lease of Town of Paradise Fire Station #83 to First Responder Emergency Medical Services, Inc. to more clearly define areas of responsibility and authorized the Mayor and Town Manager to execute the amended agreement. (510-20-83)
- 3d. Acknowledged receipt of the 1st Quarter Investment Report for the Fiscal Year Ended June 30, 2015. (360-30-06)
- 3e. Adopted Resolution No. 15-02, A Resolution of the Town Council of the Town of Paradise Authorizing Town Manager to Execute Agreements With the State Board of Equalization for Implementation of a Local Transactions and Use Tax. (530-10-052 & 510-20-93))
- 3f. Approved additional assistance in the Business & Housing Department by hiring Cathy Messenger on an hourly, temporary basis. The cost will be funded by associated Cal Home and HOME grant funds received by the Town for First Time Home Buyer (FTHB), Owner-Occupied Rehabilitation (OOR) and Tenant Based Rental Assistance (TBRA) programs. (650-05-01)
- 3g. (1) Waived the second reading of entire Ordinance No. 552 and approve reading by title only; and, (2) Adopted Ordinance No. 550, An Ordinance Amending Section 10.02.060 (C) of the Paradise Municipal Code regarding Vehicular Speed Limits. (540-16-121)
- 3h. Adopted Resolution No. 15-03, A Resolution of the Town Council of the Town of Paradise Authorizing the Town Manager to execute a Memorandum of Understanding between the City of Chico, City of Oroville, City of Gridley and the Town of Paradise for AB-109 funds. Funds are to offset costs of front line law enforcement necessitated by AB-109 State legislation that shifted certain prison responsibilities from the State to the counties. (480-20-08)

### **4. PUBLIC HEARING PROCEDURE**

Mayor Bolin informed the public of the procedure for public hearings.

## **5. PUBLIC HEARINGS**

- 5a. Following a report from Community Development Director Craig Baker, Mayor Bolin opened the public hearing regarding the Planning Commission recommendation that the Town Council amend the text regulations in the Paradise Municipal Code relating to residential density bonuses at 6:35 p.m. There were no speakers on the matter and Mayor Bolin closed the hearing at 6:35 p.m.

**MOTION by Lotter, seconded by Jones**, concurred with the project “CEQA” determination” finding adopted by the Planning Commission on October 21, 2014 and embodied within Planning Commission Resolution No. 14-05; waived the reading of entire Ordinance No. 553 and approved reading by title only; and, introduced Ordinance No. 553, An Ordinance Amending Text Regulations Within Chapter 17.44 regarding Residential Density Bonuses. Roll call vote was unanimous.

The amendments will modify PMC Chapter 17.44 to make it compliant with the density bonus requirements set forth in California State Government Code Section 65915 in order to be consistent with the recently adopted Housing Element of the Paradise General Plan.

- 5b. Town Manager Gill reported to Council regarding the 2015-2020 Community Development Block Grant Program (CDBG) Consolidated Plan and the 2015-2016 CDBG Annual Plan. The Town is required to develop a Consolidated Plan every five years to continue to receive grant funding from the U. S. Department of Housing and Urban Development. A second hearing will be held on March 10, 2015 at 6:00 p.m. and adoption scheduled for April 14, 2015.

Mayor Bolin opened the public hearing at 6:38 p.m. to solicit comments and/or suggestions regarding the 2015-2020 Consolidated Plan and the 2015-2016 Annual Plan. There were no speakers and Mayor Bolin closed the public hearing at 6:38 p.m.

**MOTION by Jones, seconded by Lotter**, approved the formation of a public services sub-committee to consider input and requests for public services funding and appointed Council Member Culleton and Council Member Rawlings to serve on the committee to determine whether or not to recommend changes to the levels of funding for the 2015-2016 program year. Roll call vote was unanimous.

## **6. PUBLIC COMMUNICATION**

1. Diane Graves stated that she was at the meeting to re-introduce herself as a representative of the Skate and Bike Park Committee and to let the Council

know that they have not given up on the project. Ms. Graves gave the Council a brief history of the evolution of the Skate and Bike Park which more recently was to be included as part of the Paradise Community Village development, which did not occur, and stated that she thinks there is still a need for a Skate and Bike Park and wants to include the Town, the Paradise Recreation District and the schools in the planning process.

2. Logan Pendergast stated he thinks that skateboarding is a popular activity for youth and for adults up to age 32 and that he would like to make the Council aware that there is a desire to have a skate and bike park facility and asked if the Council would place this matter on their agenda.
3. Tom Kelly stated that he would like to make Council aware of the progress made since 2004 on the Doe Mill and Whiskey Flats bridges, that Doe Mill was poured last week and should be finished in February and the Whiskey Flats bridge is in the process of being rebuilt.
4. Sandy Abrams stated that she thinks the speaker system in the Council Chambers is inadequate and that she did not hear any of the Council discussion that was not directed into the microphones.

## **7. COUNCIL CONSIDERATION**

Following a report from Town Clerk Gutierrez regarding the formation of the Citizen Oversight Committee, Mayor Bolin called for public comment.

1. Ward Habriel stated that he believes people should not be afraid or uncomfortable in coming forward to be interviewed at a public meeting when applying for appointment to a committee, that he is in favor of transparency in every step of this appointment process and that he would like to see at least thirty-six applicants apply for this nine-member committee.
2. Tom Kelly stated that he does not think that the citizen oversight committee is necessary at all as he believes the elected officials were elected to make these decisions, that the Council has a Manager and a Finance Director to rely upon and that he thinks the Council is doing a good job.

The Town Council stated that Ordinance No. 545 as approved by the voters directs that the Town Council form a Citizen Oversight Committee that shall meet at least quarterly to make a recommendation to the Council relating to the allocation of Measure C revenue, the one-half percent (0.05%) retail sales tax that will automatically expire in six years.

- 7a. **(1) MOTION by Culleton, seconded by Rawlings**, designated Mayor Bolin and Council Member Lotter to serve as a sub-committee to screen applications and interview applicants for the Measure C Citizen Oversight

Committee for the purpose of providing a written recommendation for full Council review of their top twelve applicants for the oversight committee; authorized staff to assist the two Council Members in scheduling the dates and times for interviews; and, set a special meeting to occur on February 24, 2015, at 6:00 p.m. in the Town Council Chamber for the Town Council to review the recommendation of the sub-committee and to make appointments to establish the nine-member Measure C Citizen Oversight Committee. Roll call vote was unanimous. (395-70-15)

**(2) MOTION by Jones, seconded by Culleton**, concurred to amend the proposed oversight committee by-laws resolution to clarify that the committee shall meet at least quarterly, that substitutes are not allowed, and that a chairperson shall be selected on an annual basis; and, adopted Resolution No. 15-04, A Resolution of the Town Council Approving By-laws for the Governance of the Measure C Citizen Oversight Committee. Roll call vote was unanimous. (395-70-15)

- 7b. **MOTION by Lotter, seconded by Jones**, awarded Contract 14-03 Paradise Signal Upgrades Project, to Pacific Excavation of Elk Grove, CA in the amount of their bid of \$254,619.00, for the base bid only. Roll call vote was unanimous. (510-20-94 & 950-40-22)
- 7c. Following a report from Attorney Moore regarding proposed amendments to the Paradise Municipal Code relating to regulation of smoking and electronic cigarettes, Mayor Bolin called for public comment.
1. DeAnne Blankenship, California Health Collaborative, thanked the Boys and Girls Club for their presentation to the Council earlier in the meeting, handed out information packets to the Council Members and thanked the Town Council Members for having the discussion regarding smoking regulations and for the proposed option that includes doorways as a natural extension of a smoke-free environment. She also informed the Council that compliance with not smoking in doorways is increasing with education and signage and are self-enforcing by the public.
  2. Alvin Abrams stated that e-cigarettes contain aerosol which contains carcinogens and that many drugs approved by the FDA are later found to be unsafe.
  3. Ellen Michels, speaking as a Paradise resident and not as a Butte County employee, stated that the FDA is looking at regulating certain aspects of the smoking devices but not at where e-cigarettes can be used, and is glad that the Council is looking at regulating e-cigarettes, that it makes sense to make other changes at the same time, and that entryways would be a good consideration as walking through secondhand smoke can trigger both asthma and heart attacks.

4. Elion Abrams stated that he works at United Health Care where no smoking is allowed, not even in the parking lots and that there are 7,764 flavors available for the smoking devices (vapors) and believes they are aimed to engage minors, and that these vapors contain aerosols, not just water.
5. Sandy Abrams stated that she is encouraging Council to consider applying the pre-cautionary principle, to err on the side of caution, i.e., to wait until something is proven to be safe, rather than take action after something is proven to be unsafe.
- 7c. **MOTION by Lotter, seconded by Culleton**, waived the first reading of Town Ordinance No. 554 and approved reading by title only. Roll call vote was unanimous.

**MOTION by Lotter, seconded by Culleton**, introduced Ordinance No. 554, An Ordinance of the Town of Paradise Amending Sections 8.46.020, 8.46.040 and 8.46.060 Regulating Smoking and Electronic Cigarettes. Ayes of Culleton, Jones, Lotter and Mayor Bolin; no of Rawlings. The regulations include parks, doorways and e-cigarettes.

## **8. COUNCIL COMMUNICATION (Council Initiatives)**

- 8a. Council oral reports of their representation on Committees/Commissions.

Vice Mayor Jones reported on her attendance at the Butte County Association of Governments (BCAG) meeting, and that the Butte Regional Conservation Plan (RCP) is near adoption. VM Jones also attended Downtown Destination committee meetings, a public nuisance abatement committee meeting where changes were made based on public comment, a ribbon cutting for the Downtown, the open house for Fire Station 81 and will be attending a League of California Cities (LCC) Public Works and Transportation Policy Committee meeting on Friday.

Council Member Culleton reported that the Paradise Recreation and Park District (PRPD) ice rink is officially closed, had no committee meetings to attend and that the LCC Employee Relations Policy Committee meets Thursday.

Council Member Lotter reported on his attendance at the open house for Fire Station 81 and thanked the Alliance Kingdom Builders, John Wolfe, Modern Building and the fire crews for the work accomplished on the facility. CM Lotter will be attending the LCC Public Safety Policy Committee meeting on Thursday and LAFCo was cancelled for this month.

Council Member Rawlings reported on his attendance at the ribbon cutting for the HSIP project (Downtown Paradise Safety Project) and for the donation of furniture from

Rotary for the downtown beautification and the Fire Station 81 open house. CM Rawlings stated that he is very proud of the fire station. CM Rawlings also attended the Airport Sustainability meeting and will be attend the LCC Employee Relations Policy Committee meeting on the 14<sup>th</sup>, 15<sup>th</sup> and 16<sup>th</sup> of this month.

Mayor Bolin reported on his attendance at the Downtown Ribbon Cutting and Fire Station open house and thanked the Fire Department for hosting the open house, and that he had no committee meetings to attend.

8b. Discussion of future agenda items

Council Member Culleton requested that the anonymous mail policy that was approved in the early 1980's be placed on the February 10, 2015 agenda as he believes the reason for the policy no longer exists.

**9. STAFF/COMMISSION/COMMITTEE COMMUNICATION**

9a. Town Manager oral reports

Manager Gill reported that she attended the January 22, 2015 Regional Economic Forecast conference.

9b. Community Development Director oral reports

Community Development Director Baker updated Council on the following:

- Safeway is evaluating the proposed site for a new store
- Demolition of three buildings at Skyway/Pearson is scheduled to occur on January 14th
- A development agreement for the Skyway property that was previously the Carousel Hotel has been executed and is to be rehabilitated with single family dwelling units
- A parcel map for four commercial parcels at 5400 Clark is under review but currently is not complete.
- A proposed for a walk-in fitness center is being evaluated for location at 6189 – 6197 Skyway
- Roundtable Pizza is remodeling the facility at 6083 Clark Road, an upgrade and addition of a pub, but no increase in seating. This update has been successful in Chico.

**10. CLOSED SESSION**

- 10a. At 8:20 p.m. Mayor Bolin announced that pursuant to Government Code Section 54956.9(d) (1), the Town Council will hold a closed session with the Town Attorney and the Town Manager relating to the following pending litigation: Town of Paradise, a Municipal Corporation, vs. Rose E.



Kallunki; Pacific Gas and Electric Company; Doe 1 through Doe 50, inclusive, Butte County Superior Court Case No. 161781.

At 8:32 p.m. Mayor Bolin reconvened the meeting and Attorney Moore announced that no action was taken in closed session and that the Town Council received an update on the Kallunki matter.

**11. ADJOURNMENT**

Mayor Bolin adjourned the Council Meeting at 8:35 p.m.

DATE APPROVED:

By: \_\_\_\_\_  
Greg Bolin, Mayor

\_\_\_\_\_  
Joanna Gutierrez, CMC, Town Clerk

# **TOWN OF PARADISE**

## **CASH DISBURSEMENTS REPORT**

FOR THE PERIOD OF  
**JANUARY 1, 2015 - JANUARY 31, 2015**

January 1, 2015 - January 31, 2015

Check Date	Pay Period End	DESCRIPTION	AMOUNT
01/02/15	12/28/14	Net Payroll - Direct Deposits & Checks	\$112,215.70
01/16/15	01/11/15	Net Payroll - Direct Deposits & Checks	\$106,687.61
01/30/15	01/25/15	Net Payroll - Direct Deposits & Checks	\$112,763.89
<b>TOTAL NET WAGES PAYROLL</b>			<b>\$331,667.20</b>

**Accounts Payble**

PAYROLL VENDORS: TAXES, PERS, DUES, INSURANCE, ETC.	\$318,301.49
OPERATIONS VENDORS: SUPPLIES, CONTRACTS, UTILITIES, ETC.	\$234,095.44
<b>TOTAL CASH DISBURSEMENTS - ACCOUNTS PAYABLE</b> (Detail attached)	<u><b>\$552,396.93</b></u>
<b>GRAND TOTAL CASH DISBURSEMENTS</b>	<u><u><b>\$884,064.13</b></u></u>

APPROVED BY: \_\_\_\_\_  
LAUREN GILL, TOWN MANAGER

APPROVED BY: \_\_\_\_\_  
GINA S. WILL, FINANCE DIRECTOR/TOWN TREASURER

TOWN OF PARADISE

# CASH DISBURSEMENTS REPORT

From Payment Date: 1/1/2015 - To Payment Date: 1/31/2015

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
AP - US Bank TOP AP Checking									
<u>Check</u>									
61686	01/02/2015	Open			Accounts Payable	ICMA 457 - VANTAGEPOINT	\$550.00		
61687	01/02/2015	Open			Accounts Payable	STATE DISBURSEMENT UNIT	\$402.52		
61688	01/07/2015	Open			Accounts Payable	BLOOD SOURCE	\$42.00		
61689	01/07/2015	Open			Accounts Payable	Met Life	\$7,874.51		
61690	01/07/2015	Open			Accounts Payable	OPERATING ENGINEERS	\$588.00		
61691	01/07/2015	Open			Accounts Payable	PARADISE POLICE OFFICERS ASSOCIATION	\$1,956.76		
61692	01/07/2015	Open			Accounts Payable	SUN LIFE INSURANCE	\$3,686.48		
61693	01/07/2015	Open			Accounts Payable	SUPERIOR VISION SVC NGLIC	\$679.46		
61694	01/07/2015	Open			Accounts Payable	TOP CONFIDENTIAL MID MGMT ASSOCIATION	\$140.00		
61695	01/08/2015	Open			Accounts Payable	ADVANCED DOCUMENT CONCEPTS	\$209.83		
61696	01/08/2015	Open			Accounts Payable	ANDERSON, KATE	\$41.35		
61697	01/08/2015	Open			Accounts Payable	ARAMARK UNIFORM SERV. INC.	\$51.26		
61698	01/08/2015	Open			Accounts Payable	AT&T	\$104.83		
61699	01/08/2015	Open			Accounts Payable	AT&T CALNET 2-REPEATER LINES	\$200.66		
61700	01/08/2015	Open			Accounts Payable	AT&T MOBILITY	\$53.76		
61701	01/08/2015	Open			Accounts Payable	AT&T-COMMUNITY PARK	\$16.74		
61702	01/08/2015	Open			Accounts Payable	AT&T/CAL NET 2	\$3,286.16		
61703	01/08/2015	Open			Accounts Payable	Bertagna, Steve	\$253.00		
61704	01/08/2015	Open			Accounts Payable	Big O Tires	\$60.00		
61705	01/08/2015	Open			Accounts Payable	BILLINGTON, AL	\$81.75		
61706	01/08/2015	Open			Accounts Payable	Brookfield, Lisa	\$10.00		
61707	01/08/2015	Open			Accounts Payable	BUTTE CO RECORDER	\$20.00		
61708	01/08/2015	Open			Accounts Payable	CLEANING CONNECTION, THE	\$150.00		
61709	01/08/2015	Open			Accounts Payable	DAVID ROWE TREE SERVICE	\$525.00		
61710	01/08/2015	Open			Accounts Payable	DAVIS, BOBBY	\$30.00		
61711	01/08/2015	Open			Accounts Payable	DODGE, JEFFREY, L.	\$44.00		
61712	01/08/2015	Open			Accounts Payable	DURHAM PENTZ TRUCK CENTER	\$196.97		
61713	01/08/2015	Open			Accounts Payable	Eagle Security Systems	\$221.45		
61714	01/08/2015	Open			Accounts Payable	FLORES, LUIS, A.	\$95.00		
61715	01/08/2015	Open			Accounts Payable	FLORES, MICHAEL	\$30.00		
61716	01/08/2015	Open			Accounts Payable	FLORES, TIMOTHY, C.	\$130.00		
61717	01/08/2015	Open			Accounts Payable	Goodyear Tire & Rubber Company	\$100.78		
61718	01/08/2015	Open			Accounts Payable	GREAT AMERICA LEASING CORP.	\$118.25		
61719	01/08/2015	Open			Accounts Payable	GRIGG, JAMES	\$27.00		
61720	01/08/2015	Open			Accounts Payable	Heartland Services, Inc.	\$544.02		
61721	01/08/2015	Open			Accounts Payable	HLP, INC / CHAMELEON SOFTWARE PRODUCTS	\$2,064.00		
61722	01/08/2015	Open			Accounts Payable	I.M.P.A.C. PAYMENTS IMPAC GOV SVCS/US BANCORP	\$5,340.29		
61723	01/08/2015	Open			Accounts Payable	INTERSTATE OIL COMPANY	\$105.40		
61724	01/08/2015	Open			Accounts Payable	KNIFE RIVER CONSTRUCTION	\$303.26		
61725	01/08/2015	Open			Accounts Payable	NORTHERN RECYCLING & WASTE SERVICES, INC.	\$47,950.19		
61726	01/08/2015	Open			Accounts Payable	NORTHGATE PETROLEUM CO	\$5,732.52		
61727	01/08/2015	Open			Accounts Payable	O'REILLY AUTO PARTS	\$525.98		

TOWN OF PARADISE

# CASH DISBURSEMENTS REPORT

From Payment Date: 1/1/2015 - To Payment Date: 1/31/2015

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
61728	01/08/2015	Open			Accounts Payable	OFFICE DEPOT ACCT#36233169	\$156.68		
61729	01/08/2015	Open			Accounts Payable	OFFICE DEPOT ACCT#36233169	\$70.97		
61730	01/08/2015	Open			Accounts Payable	PACIFIC GAS & ELECTRIC	\$203.09		
61731	01/08/2015	Open			Accounts Payable	PARADISE IRRIGATION DIST	\$559.82		
61732	01/08/2015	Open			Accounts Payable	PARADISE POST/NORTH VALLEY COMMTY MEDIA	\$566.39		
61733	01/08/2015	Open			Accounts Payable	PEERLESS BUILDING MAINT	\$880.00		
61734	01/08/2015	Open			Accounts Payable	PICKERING, ROBERT	\$23.00		
61735	01/08/2015	Open			Accounts Payable	RAMOS, DANIEL J.	\$67.00		
61736	01/08/2015	Open			Accounts Payable	REINBOLD, ERIC	\$23.00		
61737	01/08/2015	Open			Accounts Payable	Riebes Auto Parts	\$192.50		
61738	01/08/2015	Open			Accounts Payable	SKYWAY AUTO TUNE	\$78.00		
61739	01/08/2015	Open			Accounts Payable	STARR, RUSSELL	\$10.00		
61740	01/08/2015	Open			Accounts Payable	Stiles Truck Body & Equipment, Inc.	\$70.71		
61741	01/08/2015	Open			Accounts Payable	TAZZARI, GABRIELA	\$23.00		
61742	01/08/2015	Open			Accounts Payable	The Door Company	\$520.00		
61743	01/08/2015	Open			Accounts Payable	THOMAS ACE HARDWARE - ENG. DEPT.	\$16.25		
61744	01/08/2015	Open			Accounts Payable	THOMAS ACE HARDWARE - FIRE DEPT.	\$65.04		
61745	01/08/2015	Open			Accounts Payable	THOMAS ACE HARDWARE - POLICE DEPT.	\$2.56		
61746	01/08/2015	Open			Accounts Payable	TUCKER PEST CONTROL INC	\$126.00		
61747	01/08/2015	Open			Accounts Payable	TURNBOW, DAVID LYNN	\$40.00		
61748	01/08/2015	Open			Accounts Payable	TURNBOW, DEBBIE	\$213.00		
61749	01/08/2015	Open			Accounts Payable	Vigilant Canine Services	\$175.00		
61750	01/12/2015	Open			Accounts Payable	ANDORA MEDIA	\$342.93		
61751	01/16/2015	Open			Accounts Payable	ICMA 457 - VANTAGEPOINT	\$550.00		
61752	01/16/2015	Open			Accounts Payable	STATE DISBURSEMENT UNIT	\$402.52		
61753	01/22/2015	Open			Accounts Payable	ACCESS INFORMATION MANAGEMENT	\$80.00		
61754	01/22/2015	Open			Accounts Payable	ADVANCED DOCUMENT CONCEPTS	\$35.48		
61755	01/22/2015	Open			Accounts Payable	AIRGAS SAFETY, INC.	\$165.25		
61756	01/22/2015	Open			Accounts Payable	Akin, David	\$2,381.76		
61757	01/22/2015	Open			Accounts Payable	ARAMARK UNIFORM SERV. INC.	\$51.26		
61758	01/22/2015	Open			Accounts Payable	AT&T	\$1,015.07		
61759	01/22/2015	Open			Accounts Payable	AWARDS COMPANY	\$46.17		
61760	01/22/2015	Open			Accounts Payable	BOYS AND GIRLS CLUB	\$502.92		
61761	01/22/2015	Open			Accounts Payable	BUTTE CO SHERIFF'S OFFICE	\$3,153.02		
61762	01/22/2015	Open			Accounts Payable	BUTTE COUNTY PUBLIC HEALTH - OROVILLE	\$48.00		
61763	01/22/2015	Open			Accounts Payable	BUTTE REGIONAL TRANSIT	\$3,696.00		
61764	01/22/2015	Open			Accounts Payable	C & C ROOFING, INC.	\$125.00		
61765	01/22/2015	Open			Accounts Payable	CALIFORNIA BUILDING STANDARDS COMMISSION	\$37.00		
61766	01/22/2015	Open			Accounts Payable	CALIFORNIA DEBT AND INVESTMENT ADVISORY COMMISSION	\$150.00		
61767	01/22/2015	Open			Accounts Payable	CALIFORNIA DEPARTMENT OF PARKS AND RECREATION	\$1,107.00		

TOWN OF PARADISE

# CASH DISBURSEMENTS REPORT

From Payment Date: 1/1/2015 - To Payment Date: 1/31/2015

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
61768	01/22/2015	Open			Accounts Payable	CALIFORNIA STATE DEPARTMENT OF CONSERVATION	\$78.02		
61769	01/22/2015	Open			Accounts Payable	CALIFORNIA STATE DEPARTMENT OF JUSTICE	\$629.00		
61770	01/22/2015	Open			Accounts Payable	California State Firefighters' Association	\$825.00		
61771	01/22/2015	Open			Accounts Payable	CATALYST WOMEN'S ADV. INC.	\$1,397.00		
61772	01/22/2015	Open			Accounts Payable	CLARK ROAD ANIMAL HOSPITAL	\$48.60		
61773	01/22/2015	Open			Accounts Payable	COMCAST CABLE	\$83.82		
61774	01/22/2015	Open			Accounts Payable	COMCAST CABLE	\$253.82		
61775	01/22/2015	Open			Accounts Payable	COMCAST CABLE	\$83.82		
61776	01/22/2015	Open			Accounts Payable	COMCAST CABLE	\$218.82		
61777	01/22/2015	Open			Accounts Payable	CONTRA COSTA COUNTY SHERIFF'S OFFICE	\$248.00		
61778	01/22/2015	Open			Accounts Payable	COPWARE, INC.	\$400.00		
61779	01/22/2015	Open			Accounts Payable	DANZ, DOUG	\$34.99		
61780	01/22/2015	Open			Accounts Payable	DIVISION OF THE STATE ARCHITECT	\$7.00		
61781	01/22/2015	Open			Accounts Payable	ENLOE MEDICAL CENTER, INC.	\$1,184.00		
61782	01/22/2015	Open			Accounts Payable	EVERGREEN JANITORIAL SUPPLY, INC.	\$115.99		
61783	01/22/2015	Open			Accounts Payable	FASTENAL	\$46.44		
61784	01/22/2015	Open			Accounts Payable	FP/FRANCOTYP-POSTALIA MAILING SOLUTIONS	\$103.86		
61785	01/22/2015	Open			Accounts Payable	HireRight, Inc.	\$23.25		
61786	01/22/2015	Open			Accounts Payable	I.M.P.A.C. PAYMENTS IMPAC GOV SVCS/US BANCORP	\$951.50		
61787	01/22/2015	Open			Accounts Payable	INLAND BUSINESS MACHINES	\$559.89		
61788	01/22/2015	Open			Accounts Payable	INTERSTATE SALES	\$421.75		
61789	01/22/2015	Open			Accounts Payable	KNIFE RIVER CONSTRUCTION	\$940.80		
61790	01/22/2015	Open			Accounts Payable	Larson, Tiffany	\$335.50		
61791	01/22/2015	Open			Accounts Payable	LEAGUE OF CALIFORNIA CITIES	\$9,534.00		
61792	01/22/2015	Open			Accounts Payable	MANN, URRUTIA, NELSON, CAS & ASSOC, LLP	\$1,500.00		
61793	01/22/2015	Open			Accounts Payable	MARK THOMAS & COMPANY INC	\$10,513.94		
61794	01/22/2015	Open			Accounts Payable	MATT WOLFE	\$248.00		
61795	01/22/2015	Open			Accounts Payable	MCGREGOR CONSTRUCTION CO INC	\$54.00		
61796	01/22/2015	Open			Accounts Payable	MID VALLEY TITLE & ESCROW	\$256.00		
61797	01/22/2015	Open			Accounts Payable	NCCSIF TREASURER	\$57,900.00		
61798	01/22/2015	Open			Accounts Payable	NORTH STATE RENDERING INC	\$80.00		
61799	01/22/2015	Open			Accounts Payable	NORTHGATE PETROLEUM CO	\$4,987.36		
61800	01/22/2015	Open			Accounts Payable	O'REILLY AUTO PARTS	\$203.85		
61801	01/22/2015	Open			Accounts Payable	OFFICE DEPOT ACCT#36233169	\$123.18		
61802	01/22/2015	Open			Accounts Payable	PACIFIC GAS & ELECTRIC	\$8,331.77		
61803	01/22/2015	Open			Accounts Payable	PARADISE IRRIGATION DIST	\$376.66		
61804	01/22/2015	Open			Accounts Payable	PARADISE POST/NORTH VALLEY COMMTY MEDIA	\$156.15		
61805	01/22/2015	Open			Accounts Payable	PARADISE RECREATION & PARK DISTRICT	\$695.00		
61806	01/22/2015	Open			Accounts Payable	PARADISE SENIOR CENTER	\$1,456.00		
61807	01/22/2015	Open			Accounts Payable	PEERLESS BUILDING MAINT	\$560.00		



TOWN OF PARADISE

# CASH DISBURSEMENTS REPORT

From Payment Date: 1/1/2015 - To Payment Date: 1/31/2015

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
61808	01/22/2015	Open			Accounts Payable	PETTY CASH CUSTODIAN, WENDY BROWN	\$38.08		
61809	01/22/2015	Voided	Incorrect Amount	01/26/2015	Accounts Payable	RE CONSTRUCTION	\$12,285.00		
61810	01/22/2015	Open			Accounts Payable	RHOMAR INDUSTRIES	\$221.59		
61811	01/22/2015	Open			Accounts Payable	Riebes Auto Parts	\$96.36		
61812	01/22/2015	Open			Accounts Payable	SAFEGUARD FIRE PROTECTION	\$764.07		
61813	01/22/2015	Open			Accounts Payable	SIEMENS INDUSTRY, INC	\$6,439.91		
61814	01/22/2015	Open			Accounts Payable	SIERRA SAFETY ASSOCIATES	\$210.25		
61815	01/22/2015	Open			Accounts Payable	SINCLAIR'S AUTOMOTIVE & TOWING	\$92.50		
61816	01/22/2015	Open			Accounts Payable	Smith, Jake	\$335.50		
61817	01/22/2015	Open			Accounts Payable	STERICYCLE, INC.	\$320.16		
61818	01/22/2015	Open			Accounts Payable	The Door Company	\$350.00		
61819	01/22/2015	Open			Accounts Payable	THOMAS ACE HARDWARE - ENG. DEPT.	\$48.87		
61820	01/22/2015	Open			Accounts Payable	THOMAS ACE HARDWARE - FIRE DEPT.	\$3.61		
61821	01/22/2015	Open			Accounts Payable	THOMSON-WEST/BARCLAYS	\$485.90		
61822	01/22/2015	Open			Accounts Payable	VALLEY TOXICOLOGY SERVICE	\$375.00		
61823	01/22/2015	Open			Accounts Payable	VERIZON WIRELESS	\$570.15		
61824	01/22/2015	Open			Accounts Payable	VERIZON WIRELESS	\$474.53		
61825	01/22/2015	Open			Accounts Payable	VERIZON WIRELESS	\$63.55		
61826	01/22/2015	Open			Accounts Payable	Ward, Wayne	\$67.01		
61827	01/22/2015	Voided	Incorrect Amount	01/26/2015	Accounts Payable	WAYNE MURPHY	\$17,491.50		
61828	01/22/2015	Open			Accounts Payable	Wendy Brown	\$24.70		
61829	01/22/2015	Open			Accounts Payable	YOUTH FOR CHANGE	\$1,543.10		
61830	01/26/2015	Open			Accounts Payable	RE CONSTRUCTION	\$8,055.00		
61831	01/26/2015	Open			Accounts Payable	WAYNE MURPHY	\$6,115.50		
61832	01/26/2015	Open			Accounts Payable	RE CONSTRUCTION	\$4,230.00		
61833	01/26/2015	Open			Accounts Payable	WAYNE MURPHY	\$4,248.00		
61834	01/26/2015	Open			Accounts Payable	WAYNE MURPHY	\$7,128.00		
61835	01/30/2015	Open			Accounts Payable	STATE DISBURSEMENT UNIT	\$402.52		
Type Check Totals:							\$280,961.71		
Type EFT Totals:									
257	01/02/2015	Open			Accounts Payable	CALPERS - RETIREMENT	\$33,925.92		
258	01/02/2015	Open			Accounts Payable	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$4,690.42		
259	01/02/2015	Open			Accounts Payable	ING LIFE INS & ANNUITY COMPANY	\$2,796.55		
260	01/02/2015	Open			Accounts Payable	INTERNAL REVENUE SERVICE	\$20,026.87		
261	01/07/2015	Open			Accounts Payable	CALPERS	\$123,962.51		
262	01/13/2015	Open			Accounts Payable	STATE BOARD OF EQUALIZATION	\$185.00		
263	01/16/2015	Open			Accounts Payable	CALPERS - RETIREMENT	\$33,522.16		
264	01/16/2015	Open			Accounts Payable	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$4,134.34		
265	01/16/2015	Open			Accounts Payable	ING LIFE INS & ANNUITY COMPANY	\$2,362.81		
266	01/16/2015	Open			Accounts Payable	INTERNAL REVENUE SERVICE	\$18,607.21		
267	01/30/2015	Open			Accounts Payable	CALPERS - RETIREMENT	\$32,599.57		
268	01/30/2015	Open			Accounts Payable	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$4,434.59		
269	01/30/2015	Open			Accounts Payable	ING LIFE INS & ANNUITY COMPANY	\$550.00		

# CASH DISBURSEMENTS REPORT

From Payment Date: 1/1/2015 - To Payment Date: 1/31/2015

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
270	01/30/2015	Open			Accounts Payable	INTERNAL REVENUE SERVICE	\$19,413.77		
Type EFT Totals:									
AP - US Bank TOP AP Checking Totals							\$301,211.72		

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	148	\$251,185.21	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	2	\$29,776.50	\$0.00
	Stopped	0	\$0.00	\$0.00
	<b>Total</b>	<b>150</b>	<b>\$280,961.71</b>	<b>\$0.00</b>

EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	14	\$301,211.72	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	<b>Total</b>	<b>14</b>	<b>\$301,211.72</b>	<b>\$0.00</b>

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	162	\$552,396.93	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	2	\$29,776.50	\$0.00
	Stopped	0	\$0.00	\$0.00
	<b>Total</b>	<b>164</b>	<b>\$582,173.43</b>	<b>\$0.00</b>

Grand Totals:

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	148	\$251,185.21	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	2	\$29,776.50	\$0.00
	Stopped	0	\$0.00	\$0.00
	<b>Total</b>	<b>150</b>	<b>\$280,961.71</b>	<b>\$0.00</b>

EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	14	\$301,211.72	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	<b>Total</b>	<b>14</b>	<b>\$301,211.72</b>	<b>\$0.00</b>

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	162	\$552,396.93	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	2	\$29,776.50	\$0.00
	Stopped	0	\$0.00	\$0.00
	<b>Total</b>	<b>164</b>	<b>\$582,173.43</b>	<b>\$0.00</b>



**TOWN OF PARADISE**  
**Council Agenda Summary**  
**Date: February 10, 2015**

**AGENDA NO. 3(c)**

**ORIGINATED BY:** Craig Baker, Community Development Director

**REVIEWED BY:** Lauren Gill, Town Manager

**SUBJECT:** Adoption of Town Ordinance No. 553

**COUNCIL ACTION REQUESTED:** Adopt a **MOTION TO:**

1. Waive second reading of the entire Town Ordinance No. 553 and approve reading by title only (roll call vote); **AND**
2. Adopt Town Ordinance No. 553, "An Ordinance Amending Chapter 17.44 of the Paradise Municipal Code Regarding Residential Density Bonuses"

**BACKGROUND:** On January 13, 2014, the Town Council introduced the above-noted Town ordinance for purposes of eventual adoption. The intent of the proposed ordinance is to revise Paradise Municipal Code (PMC) Chapter 17.44 containing provisions related to residential density bonus procedures to be consistent with Government Code Sections 65915 and 65917 as necessary. If adopted, the proposed zoning code amendments attached to this agenda summary would implement State law in our local codes.

**DISCUSSION:** Town staff recommends that the Town Council waive the second reading of this entire ordinance; read it by title only; and formally adopt Town Ordinance No. 553 (copy attached). Once adopted, the provisions of this ordinance will be effective thirty days thereafter.

**FINANCIAL IMPACT:** A nominal cost for publication of the ordinance within the local newspaper and for codification will be borne by the Town of Paradise.

Attachment

**TOWN OF PARADISE  
ORDINANCE NO. 553**

**AN ORDINANCE AMENDING TEXT REGULATIONS WITHIN  
PARADISE MUNICIPAL CODE CHAPTER 17.44 REGARDING RESIDENTIAL DENSITY BONUSES**

**SECTION 1.** Section 17.44.020 of the Paradise Municipal Code shall be amended as follows:

When a developer proposes to enter into an agreement to construct affordable units pursuant to Government Code Section 65915, the developer shall be eligible for a housing density bonus or incentives if the housing development consists of five (5) or more units.

**SECTION 2.** Section 17.44.030 of the Paradise Municipal Code shall be amended as follows:

Any person requesting a housing density bonus or incentives shall apply for an agreement with the Town. A housing density bonus or incentives shall be granted by approval of the agreement which shall specify the density bonus and/or incentives, and any conditions attached to the approval of such bonus and/or incentive.

**SECTION 3.** Section 17.44.040 of the Paradise Municipal Code shall be amended as follows:

Prior to Town action on an agreement providing housing density bonus or incentives, the Planning Commission shall consider the agreement and make a recommendation to the Town Council.

**SECTION 4. CEQA COMPLIANCE.** The Town Council finds and determines that the enactment of this Ordinance is not a "project" as that term is used in the California Environmental Quality Act ("CEQA;" Cal. Pub. Resources Code Section 21000 et seq.) or the State CEQA Guidelines (Cal. Code of Regs., Title 14, Section 15000 et seq.). Therefore, no environmental assessment is required or necessary.

**SECTION 5.** This ordinance shall take effect thirty (30) days after the date of its passage. Before the expiration of fifteen (15) days after its passage, this ordinance or a summary thereof shall be published in a newspaper of general circulation published and circulated within the Town of Paradise along with the names of the members of the Town Council of Paradise voting for and against same.

**PASSED AND ADOPTED** by the Town Council of the Town of Paradise, County of Butte, State of California, on this 10th day of February, 2015 by the following vote:

- AYES:**
- NOES:**
- ABSENT:**
- ABSTAIN:**

\_\_\_\_\_  
Greg Bolin, Mayor

**ATTEST:**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Joanna Gutierrez, CMC, Town Clerk

\_\_\_\_\_  
Dwight L. Moore, Town Attorney



**Town of Paradise  
Council Agenda Summary  
Date: February 10, 2015**

**Agenda Item: 3(d)**

**Originated by:** Gina S. Will, Finance Director/Town Treasurer  
**Reviewed by:** Lauren Gill, Town Manager  
**Subject:** Presentation of Fiscal Year 2013/14 Financial Statement Audit

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**Council Action Requested:**

Following the Town Council's review of the Fiscal year 2013/14 financial statement audit report, staff recommends that the Council receive and file the Report, as submitted.

**Alternatives:**

Refer the matter back to staff for further development and consideration.

**Background:**

Mann, Urrutia, Nelson CPAs & Associates, LLP (MUN CPAs) have completed the annual audit for Fiscal Year 2013/14. MUN CPAs indicated that the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Paradise as of June 30, 2014.

This was the first independent audit conducted by MUN CPAs for the Town of Paradise. After ten years of working with our previous auditors, it was enlightening and helpful to have a fresh perspective on the audit process. The team of auditors that Town staff worked with was professional and thorough in their review of transactions and presentation of financial statements. Their few recommendations were thoughtful and will ultimately be helpful to the understanding of the Town's financial statements.

Town Management did a thorough analysis of the financial statements and that analysis is included in the financial statements as "Management's Discussion and Analysis" on pages 3 through 8. Council is encouraged to read management's complete discussion and analysis included in the report, but staff has highlighted some key results and elements of the financial statements below.

**Discussion:**

**Net Position:**

The Town has reconsidered the presentation of assets related to loans provided through business and housing activities. These loans, after a period of time, are expected to be forgiven as the borrower adheres to the grant fund covenants. Primarily as a result of this

decision, total assets decrease 72.6% or \$7.9 million. Cash and investments have increased over \$1.1 million this fiscal year. Liabilities reflect a very small decrease of less than \$100,000. Overall, the net position of the Town's governmental activities decreases 84% or \$7.8 million mainly due to the removal of the loan assets discussed above.

This year's Town revenues increased by \$1.4 million or 8.0 percent. All categories of revenue have increased including property taxes, motor vehicle in-lieu and other general taxes all of which decreased the prior fiscal year. This shows some improvement in the local economy and most notably in local property values. Program expenses increased \$3.1 million or 22.7%. This is a reflection of both re-categorizing some funds as governmental funds, spending more federal and state grant monies in the community (both in infrastructure improvements and in household improvement grants and loans), and allocating depreciation to specific governmental activities. About \$990,000 more was spent this fiscal year compared to the prior fiscal year on capital improvement road projects.

#### General Fund:

The Town's general fund revenues reflect 3 percent growth after many years of decline. While there are a few categories that have declined, the major category of taxes and assessments reflect growth of 3.8 percent.

Town staff, through shared sacrifice concessions, saved the Town substantial salary and benefit dollars. The Town negotiated employee concessions that both reduced expenses for the fiscal year reported and kept medical contribution caps in place so as not to increase long term obligations of the Town.

As reflected under current expenditures, expenditures decreased \$358,715 or 3.6 percent. The continued deferral of most equipment and vehicle purchases kept debt service obligations from growing too fast. Debt service principal and interest reflect an increase of \$54,929 this is including the \$30,000 scheduled increase for the Pension Obligation Bond. The Pension Obligation Bond was issued to pay for the unfunded liability related to CalPERS pension benefits in 2007.

Revenues exceeded expenses by \$55,302 before transfers are reported. After transfers, the net change in general fund balance is a positive \$578,102. The ending general fund balance for June 30, 2014 is \$1,934,496 a 42 percent increase compared to the prior year. This brings the ending fund balance within about \$81,000 of having reserves that can be used to lessen the annual cash borrowing required by the Town.

#### Capital Assets:

At fiscal year-end 2014, the Town had \$13,938,651, net of depreciation, in a broad range of capital assets, including police and fire equipment, buildings, roads, and vehicles. This amount represents a net increase of \$443,969 after depreciation or 3.3 percent compared to last year. More vehicles and equipment were retired than were added and existing assets



continue to depreciate. The net increase is mainly a reflection of the road related capital improvement projects completed and funded primarily through grant funds.

The Town's fiscal year 2014 capital budget included about \$1.9 million in street maintenance, rehabilitation, and new construction and design. The Pearson at Recreation Drive Signal was completed at the beginning of the fiscal year. Some work was completed on the Downtown Paradise Safety Project and some preliminary work was completed on the Cypress Curve Realignment and on the Paradise Signal Upgrade projects. None of these projects are funded through the general fund, but are funded primarily through federal and state grants. This year's major additions included:

- Construction in Process:
  - Pearson at Recreation Drive Signal 1,297,08
  - Downtown Paradise Safety Project 151,048
  - Cypress Curve Realignment 2,575
  - Paradise Signal Upgrade 6,291
- Refurbished Two Police Vehicles 47,479
- Purchased Used Bucket Truck 11,372
- Received Donated Used Truck 6,000

**Outstanding Debt:**

At year end, the Town had \$18.63 million in notes, bonds, capital leases, other post-employment benefits (OPEB), CalPERS side fund, and compensated absences. This is an increase compared to the prior year of 2.0 percent. \$1.3 million of the obligations are due within one year.

No additional bonds or notes were issued in 2013/14, but the Town added the note to the schedule that funds the OPEB obligations of the personnel transferred to CAL FIRE. The Town has made two of the ten payments on this obligation. As indicated in the capital assets section, only minimal equipment purchases were made during 2013/14 so one capital lease was added, but two leases were paid off. By implementing a vesting schedule for new hires, starting an irrevocable trust to begin funding the future obligation, and by capping benefits for all employee groups, the Town has reduced the OPEB obligation reported for 2013/14 as required by GASB 45.

**Conclusion:**

The 2013/14 audit confirms the progress the Town continues to make toward financial stability. Staff would be remiss however, not to focus Council and the community on the areas of continued weakness. The Town has eroded its net position town wide. The Town has an aged infrastructure that continues to depreciate and has limited means of rebuilding. Further, in the 2015/16 fiscal year, GASB 68 will require the Town to add around \$12 million of unfunded pension liability to the balance sheet. This of course does not mean that the Town will have to pay this obligation in one year, but does mean that its total obligations will exceed its available assets. While these obligations

are not an annual requirement, the Town would be prudent to fund whatever possible toward reducing these obligations or at least creating assets that can fund them in the future.

Measure “C” funds can be extremely helpful in addressing deferred maintenance and equipment replacement deficiencies in the general fund the next several years. However, true fiscal health will not be obtained until general fund liquidity and unassigned reserves are improved. With time and diligence those balances can be improved, but only with strong leadership that requires guarded and careful spending and investment in the Town’s future stability. The general fund budget is still balanced on a very thin margin and in the event of an emergency or another economic downturn, the Town general fund would be limited to what it could endure.

**Fiscal Impact Analysis:**

The action to receive and file the 2013/14 audit report does not in itself result in a cost to the Town of Paradise. Recommendations contained in the management letter have no costs associated with implementation. The recommendations are procedural in nature and do not carry an implementation cost.

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**TOWN OF PARADISE  
FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED JUNE 30, 2014**

**TOWN OF PARADISE**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2014**

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## INDEPENDENT AUDITOR'S REPORT

To the Town Council  
Town of Paradise  
Paradise, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Paradise, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Paradise, as of June 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Change in Accounting Principle**

As described in Note 15 to the financial statements in the year ended June 30, 2014 the City adopted new accounting guidance, GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedule of funding progress as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Paradise's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2015, on our consideration of the Town of Paradise's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town of Paradise's internal control over financial reporting and compliance.

Sacramento, California  
January 26, 2015

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Town of Paradise's financial performance provides an overview of the Town's financial activities for the fiscal year ending June 30, 2014. Please read it in conjunction with the Town's financial statements.

### USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements follow. For governmental activities, the statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts as a trustee or agent for the benefit of those outside the government.

### REPORTING THE TOWN AS A WHOLE

The Statement of Net Position and the Statement of Activities report information about the Town as a whole and about its activities. These statements include all assets and liabilities using the accrual basis of accounting which recognizes all of the current year's revenues and expenses regardless of when cash is received or paid.

In the Statement of Net Position and the Statement of Activities, the Town is reporting its Governmental activities. Most of the Town's basic services are reported here, including the police, fire, community development, engineering, and general administration. Property taxes, motor vehicle in lieu, and sales taxes fund most of these activities.

The Town has reconsidered the presentation of assets related to loans provided through business and housing activities. These loans, after a period of time, are expected to be forgiven as the borrower adheres to the grant fund covenants. Primarily as a result of this decision, total assets decreased 72.6% or \$7.9 million. Cash and investments have increased over \$1.1 million this fiscal year. Liabilities reflect a very small decrease of less than \$100,000. Overall, the net position of the Town's governmental activities decreases 84% or \$7.8 million mainly due to the removal of the loan assets discussed above.

The most recent actuarial study indicates that the net OPEB obligation at the end of the fiscal year ended June 30, 2014, is \$4,619,105. Because of the tremendous reduction in future OPEB obligations obtained through employee agreement, the increase to net OPEB obligation was \$147,549 for 2013/14. Had the Town not reduced the related unfunded liability 70.3 percent through agreement with employees, the net OPEB obligation added would have been much higher. Table 1 below shows a summary of Net Position.

**Table 1  
Net Position**

	<b>Governmental Activities</b>	
	<b>2014</b>	<b>2013</b>
Current and other assets	\$7,019,523	\$15,366,138
Capital assets	13,938,651	13,494,682
Total Assets	<u>20,958,174</u>	<u>28,860,820</u>
Long term liabilities (due in more than one year)	(17,356,322)	(16,906,971)
Other liabilities	(2,146,525)	(2,675,706)
Total Liabilities	<u>(19,502,847)</u>	<u>(19,582,677)</u>
<b>Net Assets:</b>		
Invested in capital assets, net of debt	5,694,753	4,667,059
Restricted	3,462,591	12,420,218
Unrestricted	(7,702,017)	(7,809,134)
Total Net Position	<u>\$1,455,327</u>	<u>\$9,278,143</u>

Table 2 below shows another perspective of the net assets of the Town. This year's Town revenues increased by \$1.4 million or 8.0 percent. All categories of revenue have increased including property taxes, motor vehicle in-lieu and other general taxes all of which decreased the prior fiscal year. This shows some improvement in the local economy and most notably in local property values. Program expenses increased \$3.1 million or 22.7%. This is a reflection of both re-categorizing some funds as governmental funds, spending more federal and state grant monies in the community (both in infrastructure improvements and in household improvement grants and loans) , and allocating depreciation to specific governmental activities. About \$990,000 more was spent this fiscal year compared to the prior fiscal year on capital improvement road projects.

**Table 2  
Changes in Net Assets**

	<b>Governmental Activities</b>	
	<b>2014</b>	<b>2013</b>
<b>Revenues</b>		
Program Revenues:		
Charges for Services	\$1,207,712	\$1,110,241
Operating Contributions & Grants	6,682,096	5,867,741
Capital Contributions & Grants	238,579	165,699
General Revenues:		
Property Taxes	4,310,387	4,159,976
Other Taxes	2,886,018	2,774,368
Motor vehicle in-lieu	1,922,350	1,913,039
Other general revenues	312,285	161,886
<b>Total Revenues</b>	<b>17,559,427</b>	<b>16,152,950</b>
<b>Program expenses</b>		
General Government	2,485,765	1,477,307
Community Development	3,007,043	709,564
Public Safety	7,289,415	7,276,665
Public Works	504,073	562,190
Parks & Recreation	525,625	24,773
Streets	2,204,063	1,875,940
Unallocated Depreciation	0	975,481
Interest on Long Term Debt	779,682	788,161
<b>Total Expenses</b>	<b>16,795,666</b>	<b>13,690,081</b>
Change in Net Position before prior period adjustments & extraordinary items	763,761	2,462,869
Prior period adjustments	(8,674,591)	(574,408)
Net asset transfer	88,014	0
<b>Change in net assets</b>	<b>(\$7,822,816)</b>	<b>\$1,888,461</b>

## THE TOWN'S FUNDS

As the Town completed the year, its governmental funds, (as presented in the balance sheet and the statement of revenues, expenditures and changes in fund balances), reported a combined fund balance of \$6,148,007. It reflects a 13 percent or \$726,493 increase in governmental fund balances.

### General Fund Highlights

Over the course of the year, the Town Council revised the budget several times. The budget was adjusted each time material changes in trends or projections were identified. A thorough mid-year budget review was completed which reviewed and revised personnel costs and continued to cut other operating expenditures where needed.

The Town's general fund revenues reflect 3 percent growth after many years of decline. While there are a few categories that have declined, the major category of taxes and assessments reflect growth of 3.8 percent.

Town staff, through shared sacrifice concessions, saved the Town substantial salary and benefit dollars. The Town negotiated employee concessions that both reduced expenses for the fiscal year reported and kept medical contribution caps in place so as not to increase long term obligations of the Town:

- ✓ The management group agreed to a 5% salary reduction for the entire year. In addition, the group began paying all of the required pension employee contribution for an equivalent salary increase. Because of the impact that the salary reduction has on other benefits the management group receives, the concession amounted to an average of 5.65 percent reduction per group member
- ✓ The police mid-management, confidential mid-management and general unit groups also agreed to a 5 percent salary reduction for the entire year. Depending on each individual's benefit packages the actual reductions ranged from an average of 5.4 percent to 5 percent per person.
- ✓ The police officer's association agreed to continue their waiver of holiday pay and uniform allowance for the entire year instead of the 5 percent salary reduction. This concession results in an even larger savings reducing expenditures by an average of 6.86 percent per individual.
- ✓ The general fund maintains its historically low full time equivalency of 42.19 employees for the fiscal year.

As reflected under current expenditures, expenditures decreased \$358,715 or 3.6 percent. The continued deferral of most equipment and vehicle purchases kept debt service obligations from growing too fast. Debt service principal and interest reflect an increase of \$54,929 this is including the \$30,000 scheduled increase for the Pension Obligation Bond which greatly reduced annual pension contribution rates. The Pension Obligation Bond was issued to pay for the unfunded liability related to CalPERS pension benefits.

Revenues exceeded expenses by \$55,302 before transfers are reported. After transfers, the net change in general fund balance is a positive \$578,102. The ending general fund balance for June 30, 2014 is \$1,934,496 a 42 percent increase compared to the prior year. This brings the ending fund balance within about \$81,000 of having reserves that can be used to lessen the annual cash borrowing required by the Town.

#### **Other Key Governmental Funds**

The animal control fund saw a decrease of revenues and transfers in of \$20,077 during the year and also a decrease in expenditures and transfers out of \$3,900. This leaves an ending fund balance of \$1,504. Even at reduced staffing levels, this fund is still not self-sustaining and requires transfer in from the donation account to balance. The fund is owed \$103,117 in state mandated costs reimbursements, but as the State of California has deferred these payments for some time, this amount has not been booked as a receivable due to uncertainty. As the fund cannot sustain services with its existing reduced staffing levels, a decision will need to be made to either increase fees to a point that fully funds the services provided or to decrease the amount of service provided.

The building safety and waste water services fund had revenues of \$840,111; an increase of \$174,106 or 26 percent. Expenses and transfers out also increased but only \$7,723 to \$677,987 which is an increase of 1.2 percent. The fund now has an ending fund balance of \$194,072. This fund accounts for the services provided to the community related to building and onsite construction and health and safety issues.

The gas tax fund reflects a \$159,598 increase in revenues and transfers in from other funds. Expenses and transfers out increased \$84,297; however, revenues still exceeded expenses by \$110,050. This increases the funds ending fund balance to \$503,633. Some additional street maintenance projects are planned for 2014/15 that will use a portion of this ending fund balance.

#### **PROPRIETARY FUND**

The proprietary fund is made up of one internal service fund which is related to self insurance funding. The proprietary fund's statement of revenue, expenses, and changes in fund net position report what is equivalent to the "ending fund balance" in governmental funds.

The net assets for the internal service fund for self insurance funding decreased \$41,119 for the year compared to the prior year. These numbers are all a direct reflection of what the insurance JPA is able to offer the Town in terms of dividends or return of equity. No dividends or equity is expected to be released from the JPA for the next several years as it is necessary for the JPA to rebuild equity released to members during the recession.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At fiscal year-end 2014, the Town had \$13,938,651, net of depreciation, in a broad range of capital assets, including police and fire equipment, buildings, roads, and vehicles as shown in table 3 below. This amount represents a net increase of \$443,969 after depreciation or 3.3 percent compared to last year. More vehicles and equipment were retired than were added and existing assets continue to depreciate. The net increase is mainly a reflection of the road related capital improvement projects completed and funded primarily through grant funds.

The Town's fiscal year 2014 capital budget included about \$1.9 million in street maintenance, rehabilitation, and new construction and design. The Pearson at Recreation Drive Signal was completed at the beginning of the fiscal year. Some work was completed on the Downtown Paradise Safety Project and some preliminary work was completed on the Cypress Curve Realignment and on the Paradise Signal Upgrade projects. None of these projects are funded through the general fund, but are funded primarily through federal and state grants. This year's major additions included:

- Construction in Process:
  - Pearson at Recreation Drive Signal 1,297,08
  - Downtown Paradise Safety Project 151,048
  - Cypress Curve Realignment 2,575
  - Paradise Signal Upgrade 6,291
- Refurbished Two Police Vehicles 47,479
- Purchased Used Bucket Truck 11,372
- Received Donated Used Truck 6,000

Table 3

### Capital Assets at Year-end (Net of Depreciation)

	Governmental Activities	
	2014	2013
Land	\$1,065,236	\$1,246,001
Construction in progress	468,480	971,314
Buildings and improvements	274,045	287,532
Infrastructure	11,526,779	10,318,923
Machinery and equipment	335,201	359,323
Vehicles	268,910	311,589
<b>Totals</b>	<b>\$13,938,651</b>	<b>\$13,494,682</b>

## Debt

At year end, the Town had \$18.63 million in notes, bonds, capital leases, other post-employment benefits (OPEB), CalPERS side fund, and compensated absences. This is an increase compared to the prior year of 2.0 percent. \$1.3 million of the obligations shown in table 4 are due within one year.

**Table 4**  
**Outstanding Debt at Year-end**

	Governmental Activities	
	2014	2013
Bonds payable & accreted interest	\$11,607,515	\$11,809,914
Capital leases	440,971	637,140
OPEB	4,619,105	4,471,556
CAL Fire OPEB Note	606,987	0
CalPERS side fund	919,951	928,140
Compensated absences	436,836	419,033
Total Liabilities	\$18,631,365	\$18,265,783

No additional bonds or notes were issued in 2013/14, but the Town added the note to the schedule that funds the OPEB obligations of the personnel transferred to CAL FIRE. The Town has made two of the ten payments on this obligation. As indicated in the capital assets section, only minimal equipment purchases were made during 2013/14 so one capital lease was added, but two leases were paid off. By implementing a vesting schedule for new hires, starting an irrevocable trust to begin funding the future obligation, and by capping benefits for all employee groups, the Town made considerable progress in reducing the OPEB obligation reported for 2013/14 as required by GASB 45.

Please refer to Note 7 for more detailed information about the obligations outstanding.

### THE TOWN AS TRUSTEE

The Town is the trustee, or fiduciary, for an employee bank fund and for a police department found money fund. As of January 2012, it also elected to become the successor agency of the former Paradise Redevelopment Agency (Agency). The Town's role is now to manage the receipt and disbursement of monies related to debt service of enforceable obligations. All of this related activity is now being accounted for in private-purpose trust funds. The Town is responsible for the assets in these funds and must only use these funds as indicated in the trust arrangements. The Town's fiduciary activities related to the Agency are reported in Statements of Net Position and Changes in Net Position. The other fiduciary activities are reported under a statement of Fiduciary Assets and Liabilities and Changes in Assets and Liabilities. The activities are excluded from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Fiduciary funds total assets are \$4,970 and the private-purpose trust funds net position is negative \$6.9 million as of June 30, 2014.

### NEXT YEAR'S BUDGET AND ASSUMPTIONS

At the issuance of these financial statements, seven of the twelve months has been completed of the 2014/15 fiscal year. The Town has also just completed its comprehensive mid-year budget year which confirms that the local economy is continuing to show modest growth. Property taxes and motor vehicle in lieu is projected to grow 2.39 percent and over 5 percent respectively. Also, continuing improvement is being seen in consumer spending areas like sales taxes and franchise fees. In addition, the community approved a 0.5% general transaction and use tax measure in November which will take effect in April 2015. This will bring about \$200,000 in additional revenues this 2014/15 fiscal year and about \$850,000 a year for the next 5.75 years. Other governmental funds remain healthy with adequate reserves. Community development and building activities also continue the growth trend started in 2013/14. The amended general fund budget for 2014/15 currently has \$10.1 million available for appropriations before considering transfers in, and \$10.6 million with transfers. This is about a 5.8 percent increase and a 5.0 percent increase in revenues respectively compared to the audit year being reported.

The Town will maintain a balanced general fund budget for 2014/15 and will in fact add about \$370,000 to its ending fund balance. \$148,000 will be assigned for special expenditures in 2015/16 and \$151,000 will be available to rebuild cash reserves and to lessen the amount of cash the Town will need to borrow in the future. The Town will carefully monitor and balance the need to start addressing equipment replacement and deferred maintenance with the need for financial stability and building adequate cash reserves. Current general fund budgeted expenditures amount to \$10.2 million a 7% growth from the prior year, but still below expected revenues. Highlights of the measures in place in 2014/15 to build financial stability:

- ✓ 0.5 percent general transaction and use tax to generate revenues of \$850,000 a year for six years.
- ✓ All employees are paying 100% of the CalPERS employee contribution which is 7% of salary for Miscellaneous Employees and 9% for Public Safety Employees.
- ✓ All employee units have agreed to cap the amount the Town contributes toward health insurance premiums as away to reduce the OPEB obligation. According to the most recent actuary study received for the OPEB obligation, this reduced the present value of future benefits to \$13.6 million which is a 70.3 percent reduction compared to the original \$45.8 million.
- ✓ New hires are now entering second and third tiers of retirement plans which are providing some immediate expenditure savings.
- ✓ By cutting back and restructuring in non general fund activities, the Town has eliminated the need for the general fund to transfer funds into any other fund in order to eliminate structural deficits.

The general fund five year budget projection shows revenue growth of about 1.7 percent for the next five years. Expenditures for that same period are projected to grow about 1.6 percent. Town Council and Management are committed to maintaining a balanced budget and rebuilding available reserves and will make additional cutbacks as necessary. Management and elected officials are also evaluating cost recovery and other ways to diversify the revenues of the Town. Finally, of high importance will be establishing policies that minimize unfunded liability and reduces the future obligations of the Town to a level that the Town can sustain.

#### **CONTACTING THE TOWN'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town's Finance Department at 5555 Skyway, Paradise, California.



**TOWN OF PARADISE**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2014**

<b><u>ASSETS</u></b>	<b><u>Governmental Activities</u></b>
Cash and investments (Note 3)	\$ 3,951,712
Restricted cash and investments with fiscal agents (Note 3)	1,569
Accounts receivable	1,018,945
Interest receivable	1,666
Prepaid items	30,914
Advances to the Successor Agency Trust Funds	2,014,313
Loans receivable, net of allowance of \$10,992,426 (Note 4)	404
Capital assets (Note 5):	
Nondepreciable:	
Land and construction in progress	1,533,716
Depreciable:	
Infrastructure, buildings, vehicles, and equipment	22,356,899
Accumulated depreciation	<u>(9,951,964)</u>
<b>Total Assets</b>	<b><u>20,958,174</u></b>
<b><u>LIABILITIES</u></b>	
Accounts payable	349,768
Accrued wages	188,067
Unearned revenue	333,647
Noncurrent liabilities (Note 7):	
Due within on year	1,275,043
Due in more than one year	<u>17,356,322</u>
<b>Total Liabilities</b>	<b><u>19,502,847</u></b>
<b><u>NET POSITION</u></b>	
Net investment in capital assets	5,694,753
Restricted for:	
Public safety	216,890
Streets and roads	2,277,372
Community development	322,127
Wastewater and drainage	646,202
Unrestricted	<u>(7,702,017)</u>
<b>Total Net Position</b>	<b><u>\$ 1,455,327</u></b>

See accompanying notes to the basic financial statements.

**TOWN OF PARADISE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u>Functions/Programs</u>	<u>Program Revenues</u>				<b>Net (Expense) Revenue and Changes in Net Position</b>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental activities:					
General government	\$ 2,485,765	\$ 106,552	\$ 1,406,724	\$ -	\$ (972,489)
Community development	3,007,043	681,974	2,794,877	-	469,808
Public safety	7,289,415	261,985	338,658	19,641	(6,669,131)
Public works	504,073	131,117	1,201,830	-	828,874
Parks and recreation	525,625	26,084	-	-	(499,541)
Streets	2,204,063	-	940,007	218,938	(1,045,118)
Interest on long term debt	<u>779,682</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(779,682)</u>
Total Governmental Activities	<u>\$ 16,795,666</u>	<u>\$ 1,207,712</u>	<u>\$ 6,682,096</u>	<u>\$ 238,579</u>	<u>\$ (8,667,279)</u>

General Revenues:

Taxes:	
Secured and unsecured property taxes	\$ 4,310,387
Sales and usage taxes	1,758,211
Transient lodging tax	185,352
Franchise taxes	873,541
Real property transfer taxes	68,914
Other taxes	3,854
Motor vehicle in-lieu, unrestricted	1,922,350
Homeowners property tax relief, unrestricted	69,109
Investment income	28,659
Other	<u>210,663</u>
Total General Revenues and Transfers	<u>9,431,040</u>
Change in Net Position	763,761
Net Position - July 1, 2013	<u>9,278,143</u>
Prior period adjustments (Note 15)	(8,674,591)
Net asset transfer	<u>88,014</u>
Net Position - July 1, 2013, restated	<u>691,566</u>
Net Position - June 30, 2014	<u>\$ 1,455,327</u>

See accompanying notes to the basic financial statements.

**TOWN OF PARADISE  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2014**

	<b>General Fund</b>	<b>Home Grant Fund</b>	<b>Cal Home Rehabilitation Fund</b>	<b>First Time Home Buyer Fund</b>
<b><u>ASSETS</u></b>				
Cash and investments	\$ -	\$ 5,365	\$ 84,819	\$ -
Restricted cash and investments with fiscal agents	1,569	-	-	-
Accounts receivable	639,750	-	-	56,346
Interest receivable	127	-	111	-
Prepaid items	1,229	-	-	-
Due from other funds	-	-	-	-
Advances receivable	-	-	-	-
Advances receivable from the Successor Agency Trust Funds	2,014,313	-	-	-
Loans receivable, net of allowance of \$10,992,426	404	-	-	-
	<u>2,657,392</u>	<u>5,365</u>	<u>84,930</u>	<u>56,346</u>
Total Assets	<u>\$ 2,657,392</u>	<u>\$ 5,365</u>	<u>\$ 84,930</u>	<u>\$ 56,346</u>
 <b><u>LIABILITIES</u></b>				
Accounts payable	\$ 295,751	\$ -	\$ -	\$ 978
Accrued wages	142,066	-	-	-
Due to other funds	265,544	-	-	55,368
Advances payable	19,535	-	-	-
Unearned revenue	-	-	-	-
	<u>722,896</u>	<u>-</u>	<u>-</u>	<u>56,346</u>
Total Liabilities	<u>722,896</u>	<u>-</u>	<u>-</u>	<u>56,346</u>
 <b><u>FUND BALANCES</u></b>				
Nonspendable	\$ 2,015,945	\$ -	\$ -	\$ -
Restricted	-	5,365	84,930	-
Unassigned	(81,449)	-	-	-
	<u>1,934,496</u>	<u>5,365</u>	<u>84,930</u>	<u>-</u>
Total Fund Balances	<u>1,934,496</u>	<u>5,365</u>	<u>84,930</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,657,392</u>	<u>\$ 5,365</u>	<u>\$ 84,930</u>	<u>\$ 56,346</u>

See accompanying notes to the basic financial statements.

**TOWN OF PARADISE**  
**BALANCE SHEET (CONTINUED)**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2014**

	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b><u>ASSETS</u></b>		
Cash and investments	\$ 3,861,494	\$ 3,951,678
Restricted cash and investments with fiscal agents	-	1,569
Accounts receivable	322,849	1,018,945
Interest receivable	1,428	1,666
Prepaid items	29,685	30,914
Due from other funds	472,237	472,237
Advances receivable	19,535	19,535
Advances receivable from the Successor Agency Trust Funds	-	2,014,313
Loans receivable, net of allowance of \$10,992,426	-	404
	<u>\$ 4,707,228</u>	<u>\$ 7,511,261</u>
Total Assets		
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 53,039	\$ 349,768
Accrued wages	46,001	188,067
Due to other funds	151,325	472,237
Advances payable	-	19,535
Unearned revenue	333,647	333,647
	<u>584,012</u>	<u>1,363,254</u>
Total Liabilities		
 <b><u>FUND BALANCES</u></b>		
Nonspendable	\$ -	\$ 2,015,945
Restricted	4,127,578	4,217,873
Unassigned	(4,362)	(85,811)
	<u>4,123,216</u>	<u>6,148,007</u>
Total Fund Balances		
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,707,228</u>	<u>\$ 7,511,261</u>

See accompanying notes to the basic financial statements.

**TOWN OF PARADISE**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2014**

Total fund balances of governmental funds	\$	6,148,007
<p>Amounts reported for governmental activities in the Statement of Net Position are different from those reported in the governmental funds because of the following</p>		
<p>Capital assets net of accumulated depreciation of \$9,951,964 have not been included as financial resources in the governmental funds</p>		13,938,651
<p>Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.</p>		
Bonds payable		(7,802,927)
Accrued interest payable		(3,804,588)
Capital leases payable		(440,971)
Other post-employment benefits		(4,619,105)
CDF retiree health vesting		(606,987)
PERS side fund		(919,951)
Compensated absences		(436,836)
<p>Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position</p>		34
Net position of governmental activities	\$	1,455,327

See accompanying notes to the basic financial statements.

**TOWN OF PARADISE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<u>General Fund</u>	<u>Home Grant Fund</u>	<u>Cal Home Rehabilitation Fund</u>	<u>First Time Homebuyer Fund</u>
<b><u>REVENUES</u></b>				
Taxes and assessments	\$ 7,196,405	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	3,854	-	-	-
Fines and forfeitures	50,150	-	-	-
Use of money and property	9,744	-	335	-
Intergovernmental revenues	2,073,430	-	-	2,480,845
Charges for services	181,193	-	-	-
Program income	-	100,426	42,730	-
Other revenues	169,418	-	-	-
	<u>9,684,194</u>	<u>100,426</u>	<u>43,065</u>	<u>2,480,845</u>
Total Revenues				
<b><u>EXPENDITURES</u></b>				
Current:				
General government	1,482,208	-	-	-
Community development	211,443	147,879	9,509	2,400,479
Public safety	6,708,833	-	-	-
Public works	22,133	-	-	-
Parks and recreation	9,306	-	-	-
Streets	-	-	-	-
Capital Outlay	71,216	-	-	-
Debt service:				
Principal	739,283	-	-	-
Interest and fiscal charges	384,470	-	-	-
	<u>9,628,892</u>	<u>147,879</u>	<u>9,509</u>	<u>2,400,479</u>
Total Expenditures				
Excess of revenues over (under) expenditures	<u>55,302</u>	<u>(47,453)</u>	<u>33,556</u>	<u>80,366</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfer from Proprietary Fund	41,119	-	-	-
Transfers in	481,681	-	-	-
Transfers out	-	(31,405)	(2,119)	(80,366)
	<u>522,800</u>	<u>(31,405)</u>	<u>(2,119)</u>	<u>(80,366)</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balances	578,102	(78,858)	31,437	-
Fund Balances - July 1, 2013	<u>1,382,157</u>	<u>84,223</u>	<u>53,493</u>	<u>-</u>
Prior Period Adjustment (Note 15)	(25,763)	-	-	-
Fund Balance Restated - July 1, 2013	<u>1,356,394</u>	<u>84,223</u>	<u>53,493</u>	<u>-</u>
Fund Balances - June 30, 2014	<u>\$ 1,934,496</u>	<u>\$ 5,365</u>	<u>\$ 84,930</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

**TOWN OF PARADISE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Other Governmental Funds</u>	<u>Totals</u>
<b><u>REVENUES</u></b>		
Taxes and assessments	\$ 431,723	\$ 7,628,128
Licenses, permits, and impact fees	888,106	891,960
Fines and forfeitures	47,317	97,467
Use of money and property	7,570	17,649
Intergovernmental revenues	3,644,091	8,198,366
Charges for services	109,763	290,956
Program income	26,144	169,300
Other revenues	<u>96,183</u>	<u>265,601</u>
Total Revenues	<u>5,250,897</u>	<u>17,559,427</u>
<b><u>EXPENDITURES</u></b>		
Current:		
General government	213	1,482,421
Community development	237,733	3,007,043
Public safety	318,775	7,027,608
Public works	546,792	568,925
Parks and recreation	-	9,306
Streets	1,834,017	1,834,017
Capital Outlay	1,695,267	1,766,483
Debt service:		
Principal	54,497	793,780
Interest and fiscal charges	<u>-</u>	<u>384,470</u>
Total Expenditures	<u>4,687,294</u>	<u>16,874,053</u>
Excess of revenues over (under) expenditures	<u>563,603</u>	<u>685,374</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>		
Transfer from Proprietary Fund	-	41,119
Transfers in	2,200,397	2,682,078
Transfers out	<u>(2,568,188)</u>	<u>(2,682,078)</u>
Total Other Financing Sources (Uses)	<u>(367,791)</u>	<u>41,119</u>
Net Change in Fund Balances	195,812	726,493
Fund Balances - July 1, 2013	<u>3,927,404</u>	<u>5,447,277</u>
Prior Period Adjustment (Note 15)	-	(25,763)
Fund Balance Restated - July 1, 2013	<u>3,927,404</u>	<u>5,421,514</u>
Fund Balances - June 30, 2014	<u>\$ 4,123,216</u>	<u>\$ 6,148,007</u>

See accompanying notes to the basic financial statements.

**TOWN OF PARADISE**  
**RECONCILIATION OF THE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**TO THE STATEMENT OF ACTIVITIES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Reconciliation of the change in fund balances - total governmental funds to the change in net position of governmental activities:

Net change in fund balances - total governmental funds	\$	726,493
Amounts reported for governmental activities in the Statement of Activities are different because of the following:		
Governmental funds report capital outlays as expenditures while governmental activities report depreciation as expense to allocate those expenditures over the life of the assets:		
Capital asset purchases capitalized		1,537,081
Depreciation expense		(912,348)
Capital asset disposals		(180,764)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position		
Capital lease obligation principal payments		196,169
Bond principal payments		597,611
Accreted interest, net change		(395,212)
The amounts below, included in the Statement of Activities, do not provide (require) the use of current financial resources and, therefore, are not reported as revenues or expenditures in the governmental funds (net change):		
Compensated absences		(17,803)
Other post-employment benefits		(147,549)
PERS side fund		8,189
CDF retiree health vesting		(606,987)
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of the internal service fund is reported with the governmental activities.		
		<u>(41,119)</u>
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>\$</b>	<b><u>763,761</u></b>

See accompanying notes to the basic financial statements.



**TOWN OF PARADISE**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
JUNE 30, 2014

	<b>Governmental Activities - Internal Service Fund</b>
<b><u>ASSETS</u></b>	
Current Assets	
Cash and investments	\$ <u>34</u>
Total Current Assets	<u>34</u>
Total Assets	<u>34</u>
<b><u>NET POSITION</u></b>	
Unrestricted	<u>34</u>
Total Net Position	\$ <u><u>34</u></u>

See accompanying notes to the basic financial statements.

**TOWN OF PARADISE**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Governmental Activities - Internal Service Fund</u>
<b><u>OPERATING REVENUES</u></b>	
Other revenue	\$ _____ -
Total Operating Revenues	_____ -
Operating Income (Loss)	_____ -
Income (Loss) Before Transfers	_____ -
Transfers out	_____ (41,119)
Change in Net Position	_____ (41,119)
Net Position - July 1, 2013	_____ 41,153
Net Position - June 30, 2014	\$ _____ <u>34</u>

See accompanying notes to the basic financial statements.

**TOWN OF PARADISE**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<b>Governmental Activities - Internal Service Fund</b>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>	
Cash received from users/ departments	\$ _____ -
Net cash provided (used) by operating activities	_____ -
<b><u>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</u></b>	
Transfers out	_____ (41,119)
Net cash provided (used) by non-capital and related financing activities	_____ (41,119)
Net increase (decrease) in cash and cash equivalents	_____ (41,119)
Cash and Cash Equivalents - July 1, 2013	_____ 41,153
Cash and Cash Equivalents - June 30, 2014	\$ _____ 34
<b>Reconciliation of cash and cash equivalents to the Statement of Net Position:</b>	
Cash and investments	\$ _____ 34
Total cash and investments	\$ _____ 34
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>	
Operating income (loss)	\$ _____ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
(Increase) decrease in operating assets:	_____ -
Accounts receivable	\$ _____ -
Net cash provided (used) by operating activities	\$ _____ -

See accompanying notes to the basic financial statements.

**TOWN OF PARADISE**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Private- Purpose Trust Funds</u>	<u>Agency Funds</u>
<b><u>ASSETS</u></b>		
Cash and investments	\$ 175,027	\$ 4,970
Restricted cash and investments with fiscal agents	373,501	-
Land	<u>294,246</u>	<u>-</u>
Total Assets	<u>842,774</u>	<u>\$ 4,970</u>
<b><u>LIABILITIES</u></b>		
Interest payable	27,211	-
Due to others	-	4,970
Long-term debt, due within one year	8,720	-
Long-term debt, due in more than one year	<u>7,762,059</u>	<u>-</u>
Total Liabilities	<u>7,797,990</u>	<u>\$ 4,970</u>
<b><u>NET POSITION</u></b>		
Unrestricted	<u>(6,955,216)</u>	
Total net deficit	<u>\$ (6,955,216)</u>	

See accompanying notes to the basic financial statements.

**TOWN OF PARADISE**  
**STATEMENT OF CHANGES IN NET POSITION**  
**PRIVATE-PURPOSE TRUST FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Private- Purpose Trust Funds</u>
<b><u>ADDITIONS</u></b>	
Taxes and assessments	\$ 360,800
Investment revenue	544
Interfund transfer in	<u>360,800</u>
Total Additions	<u>722,144</u>
<b><u>DEDUCTIONS</u></b>	
Interest expense	339,931
Interfund transfer out	<u>360,800</u>
Total Deductions	<u>700,731</u>
Changes in net position	21,413
Net deficit - July 1, 2013	<u>(6,849,641)</u>
Prior period adjustment	<u>(126,988)</u>
Net deficit - July 1, 2013, restated	<u>(6,976,629)</u>
Net deficit - June 30, 2014	<u>\$ (6,955,216)</u>

See accompanying notes to the basic financial statements.

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. The Reporting Entity**

The accompanying basic financial statements present the financial activity of the Town of Paradise (Town), which is the primary government, along with the financial activities of its component units, which are entities for which the Town is financially accountable.

**B. Basis of Presentation**

The Town's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

These standards require that the financial statements described below be presented.

Government-wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include the activities of the overall Town government except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. The statements distinguish between governmental and business-type activities of the Town. The Town's net position is reported in three parts - invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the Town and for each function of the Town's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients for goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program and (c) fees, grants and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the Town's funds, including fiduciary funds and blended component units. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues and expenditure/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories with each major fund displayed in a separate column. A fund is considered major if it is the primary operating fund of the Town or meets the following criteria:

- a. Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

All remaining governmental funds are aggregated and reported as nonmajor funds in a single column, regardless of their fund type.

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

An internal service fund is also presented in these statements. Internal service balances and activities have been combined with the governmental activities in the government-wide financial statements. This fund accounts for charges to other funds and departments for insurance premiums.

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses, and Change in Net Position, and a Statement of Cash Flows for all proprietary funds.

The Town's internal service fund is a proprietary fund. Proprietary funds are accounted for using the "*economic resources*" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Change in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which liabilities are incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operation of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

Fiduciary fund financial statements include a statement of net position and statement of changes in net position. The Town's fiduciary funds are used to account for assets held by the Town as trustee for the Redevelopment Agency Successor Agency, and as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust funds use the flow of economic resources measurement focus and the accrual basis of accounting. The Town maintains three trust funds and fourteen agency funds. Agency funds use the accrual method of accounting but have no measurement focus as any assets and liabilities are reported.

**C. Major Funds**

The Town reported the following major governmental funds in the accompanying financial statements:

General Fund - This is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Home Grant Fund - This fund accounts for Home Grant monies collected and spent by the Town.

Cal Home Rehabilitation Fund - This fund is used to account for revenues and expenditures related to the Cal Home Rehabilitation Grant.

First Time Home Buyer Fund - This fund is used to account for revenues and expenditures related to the First Time Home Buyer Grant.

**D. Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined in item "b" below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

- a. All governmental funds are accounted for using a "current financial resources" measurement focus. With this measurement focus, only current assets and current liabilities generally are included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. All proprietary funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and all liabilities (whether current or noncurrent) associated with the operation of these funds are reported. Proprietary fund equity is classified as net position.
- c. Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when "measurable and available". Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Town defines available to be within 60 days of year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due. Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds for governmental long-term liabilities and acquisitions under capital leases are reported as other financing sources.

Those revenues susceptible to accrual include taxes, intergovernmental revenues, interest and charges for services. Certain indirect costs are included in program expenses reported for individual functions and activities.

Grant revenues are recognized in the fiscal year in which all eligibility requirements are met. Under the terms of grant agreements, the Town may fund certain programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position are available to finance program expenditures. The Town's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal operations. The principal operating revenues of the water, sewer, and garbage enterprise funds are charges to customers for sales and services. Revenues are based on cycle billings rendered to customers. All residential and commercial utility customers are billed once a month. There is one billing cycle per month that includes all types of customers, based on their location within the Town. Revenues for services provided but not billed at the end of a fiscal year are accrued. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.



**TOWN OF PARADISE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Compensated Absences**

Compensated absences comprise unused vacation leave and compensatory time off, which are accrued as earned. The Town's liability for compensated absences is recorded in the government-wide Statement of Net Position for governmental funds and the Statement of Net Position for proprietary funds as appropriate. A liability is calculated for all the costs of compensated absences based upon benefits earned by employees in the current period for which there is a probability of payment at termination. The salary and related payroll costs are those in effect at June 30, 2014. The amount of accrued sick pay is not due upon termination and therefore is not recorded as a liability for the Town.

**F. Property Taxes**

California Constitution Article XIII A, limits the combined property tax rate to one percent of a property's assessed valuation. Additional taxes may be imposed with voter approval. Assessed value is calculated at one hundred percent of a property's fair value, as defined by Article XIII A, and may be increased no more than two percent per year unless a change in ownership occurs. The state legislature has determined the method of distributing the one percent tax levy among the various taxing jurisdictions.

Property tax revenues are recognized in the fiscal year for which taxes have been levied, and collected within sixty days of fiscal year end. Property taxes are billed and collected as follows:

	<u>Secured</u>	<u>Unsecured</u>
Valuation/Lien Date(s)	January 1	January 1
Levy Date(s)	July 1	July 1
Due Date(s)	November 1 (50%) February 1 (50%)	August 1
Delinquency Date(s)	December 10 (Nov.) April 10 (Feb.)	August 31

The Town adopted an alternative method of property tax distribution (the "Teeter Plan"). Under this method, the Town receives 100% of its secured property tax levied in exchange for foregoing any interest and penalties collected on delinquent taxes. The Town receives payments as a series of advances made by the County throughout the fiscal year. The secured property tax levy is recognized as revenue upon receipt including the final payment, which generally is received within 60 days after the fiscal year end.

**G. Capital Assets**

Capital assets, which include property, plant, equipment, construction in progress, and infrastructure assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the capital asset or materially extend capital asset lives are not capitalized.

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	5 to 25
Infrastructure	20
Vehicles	5 to 10
Machinery and Equipment	5 to 10

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**H. Use of Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and American Institute of Certified Public Accountants (AICPA), require management to make assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

**I. Implementation of Government Accounting Standards Board Statements**

Effective July 1, 2013, the Town implemented the following accounting and financial reporting standards:

Government Accounting Standards Board Statement No. 65

In March 2012, GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. This Statement also provides other financial reporting guidance related to the impact of the financial statement elements deferred outflows of resources and deferred inflows of resources, such as changes in the determination of the major fund calculations and limiting the use of the term deferred in financial statement presentations. Implementation of this standard resulted in a prior period adjustment. See Note 15.

Government Accounting Standards Board Statement No. 66

In March 2012, GASB issued Statement No. 66, *Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62*. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Implementation of this standard did not have a significant impact on the financial statements.

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**J. Future Government Accounting Standards Board Statements**

These statements are not effective until July 1, 2014 or later. The City has not determined the effects on the financial statements.

Government Accounting Standards Board Statement No. 68

In June 2012, GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions by requiring recognition of the entire net pension liability and a more comprehensive measure of pension expense. This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. The City has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the City's fiscal year ending June 30, 2015.

Government Accounting Standards Board Statement No. 69

In January 2013, GASB issued Statement No. 69, *Government Combinations and Disposals of Government Operations*. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. The City has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the City's fiscal year ending June 30, 2015.

Government Accounting Standards Board Statement No. 70

In April 2013, GASB issued Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. This Statement requires a government that extends a nonexchange financial guarantee to recognize a liability when qualitative factors and historical data, if any, indicate that it is more likely than not that the government will be required to make a payment on the guarantee. The City has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the City's fiscal year ending June 30, 2015.

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Budgetary Information**

The following procedures are performed by the Town in establishing the budgetary data reflected in the financial statements:

- 1) The Finance Director submits a preliminary budget by June 30 of each year to Town Council. This allows the Town to continue normal operations until the final budget is adopted in September. The operating budget includes proposed expenditures and the means of financing them.
- 2) Public hearings are conducted to obtain taxpayers' comments.
- 3) The appropriated budget is prepared by fund, department, and division. The government department heads may make transfers of appropriation within a department. Transfers of appropriations between departments requires approval of the Town Manager. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.
- 4) The budget is legally adopted through the passage of a council resolution.
- 5) The Town Council may amend the budget by resolution during the fiscal year. The Town Manager may transfer appropriations from one program, activity, or object to another within the same fund. All appropriations lapse at the end of the fiscal year to the extent they have not been expended. Capital project funds are based on a project time frame, rather than a fiscal year "operating" time frame reappropriating unused appropriations from year to year until project completion.
- 6) A budget review is presented to the Town Council by the Town Manager mid-year and approved additions or changes are legally adopted through Council resolution.
- 7) Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, and the Capital Project Funds.
- 8) Budgets for the General, Special Revenue, and Capital Project Funds are adopted on a basis consistent with United States generally accepted accounting principles.

There were no budgets prepared for the Cluster Septic Special Revenue Fund, Regional Surface Transportation Program Fund, Chaplains Disaster Relief Fund, Special Projects Donations Fund, Special Projects Fund, CalHome Grant Fund, Clark Road Signal Fund, Improvement Agreements Fund, Tree Replacement In Lieu Fund, Highway Safety Improvement Special Revenue Fund, Town of Paradise Housing Authority Fund, and the Wastewater Design Assessment District Debt Service Fund.

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE: 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)**

**B. Excess of Expenditures or Expense over Appropriations**

The funds below incurred expenditures and transfers in excess of budgets in the amounts below. Sufficient resources were available in the fund balance of the funds.

<u>Fund</u>	<u>Final Appropriation</u>	<u>Expenditures</u>	<u>Excess</u>
Non-major Funds:			
Animal Control Shelter Fund	\$ 135,556	\$ 135,982	\$ 426
HUD Revolving Loan Fund	\$ -	\$ 570	\$ 570
Citizen Police Fund	\$ 2,450	\$ 4,235	\$ 1,785
CDBG Fund	\$ 27,013	\$ 52,362	\$ 25,349
Abandoned Vehicle Fund	\$ 140	\$ 1,056	\$ 916
AB109 State Fund	\$ 35,405	\$ 70,805	\$ 35,400
Canine Protect Fund	\$ 1,000	\$ 3,923	\$ 2,923

**C. Fund Deficits**

The Cluster Septic Fund, CDBG Fund, and AVOID Fund had fund balance deficits of \$4,339, \$17, and \$6 respectively at June 30, 2014. The fund balance deficits are primarily due to the Town incurring costs in excess of revenues. The Town will alleviate this deficit as revenues are received.

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**NOTE 3: CASH AND INVESTMENTS**

Cash and investments as of June 30, 2014 were classified in the accompanying financial statements as follows:

Governmental activities:	
Cash and investments	\$ 3,951,712
Restricted cash and investments with fiscal agents	1,569
Fiduciary Funds:	
Cash and investments	179,997
Restricted cash and investments with fiscal agents	<u>373,501</u>
Total cash and investments	<u>\$ 4,506,779</u>

Cash and investments were carried at fair value as of June 30, 2014 and consisted of the following:

Petty cash	\$ 1,950
Deposits with financial institutions	1,375,531
Investments	<u>3,129,298</u>
Total cash and investments	<u>\$ 4,506,779</u>

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

Investments Authorized by the California Government Code and the Town's Investment Policy

The table below identifies the investment types that are authorized for the Town by the California Government Code (or the Town's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the Town's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the Town, rather than the general provisions of the California Government Code or the Town's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in one Issuer
Asset Backed Securites	5 years	20%	None
Bankers Acceptances	270 days	40%	None
Commercial Paper (avg Maturity -31 days)	31 days	30%	None
Commercial Paper (avg Maturity -180 days)	180 days	15%	None
Local Agency Investment Fund (LAW)	N/A	Unlimited	\$50 million
Medium Term Notes	5 years	30%	None
Money Market Accounts	N/A	15%	None
Mutual Funds	N/A	15%	None
Negotiable Certificates of Deposit	3 years	30%	None
Repurchase Agreements	1 year	10%	None
Time Certificates of Deposit	5 years	Unlimited	None
Treasury Bills and Notes	5 years	Unlimited	None
U.S. Government and Agency Securities	5 years	Unlimited	None

Investments Authorized by Debt Agreements

Investment of debt issuances held by bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the Town's investment policy. The table below identifies the investment types that are authorized by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in one Issuer
U.S. Treasury Obligations	None	None	None
U.S. Agency Securities	None	None	None
Money Market Accounts	N/A	None	None
Certificates of Deposit with Banks and Savings & Loans	None	None	None
Investment Contracts	None	None	None
Commercial Paper, Prime Quality	None	None	None
Municipal Obligations	None	None	None
Banker's Acceptances, Prime Quality	1 year	None	None
Local Agency Investment Fund (LAIF)	None	None	None

**TOWN OF PARADISE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

Disclosure Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the Town's interest rate risk is mitigated is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the Town's investments to market rate fluctuations is provided by the following table that shows the distribution of the Town's investments by maturity as of June 30, 2014:

Investment Type	Remaining Maturity		
	12 months or less	1-5 years	Fair Value
State Investment Pool (LAIF)	\$ 2,755,798	\$ -	\$ 2,755,798
Held by bond trustee:			
Money market funds	<u>373,500</u>	<u>-</u>	<u>373,500</u>
	<u>\$ 3,129,298</u>	<u>\$ -</u>	<u>\$ 3,129,298</u>

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The Town had no investments (including investments held by bond trustees) that were highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above) as of June 30, 2014.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code or debt agreements, and the actual rating as of the fiscal year for each investment type.

	Total	Minimum Legal Rating	Rating as of Fiscal Year End		
			S&P	Moody's	N/A
State Investment Pool (LAIF)	\$ 2,755,798	N/A			Not rated
Held by bond trustee:					
Money market funds	<u>373,500</u>	N/A	AAAm	Aaa	
	<u>\$ 3,129,298</u>				

Concentration of Credit Risk

The Town complies with the limitations on the amount that can be invested in any one issuer as stipulated by the California Government Code. The Town held no investments in any one issuer (other than U.S. Treasury securities, external investment pools and mutual funds) that represented 5% or more of total Town investment as of June 30, 2014.

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure Town's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2014, the carrying amount of the Town's deposits was \$1,375,531 and bank balances were \$1,354,227 of which \$250,000 was insured under the FDIC.

Investment in State Investment Pool

The Town is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the Town's investment in these pools are reported in the accompanying financial statements at amounts based upon the Town's pro-rata share of the fair value provided by LAIF for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

**NOTE 4: LOANS RECEIVABLE**

Housing Rehabilitation and Affordable Housing Loans

The Town engages in programs designed to encourage construction or improvement in low-to-moderate income housing or other projects. Under these programs, grants or loans are provided under favorable terms to homeowners or developers who agree to spend these funds in accordance with the Town's terms. The balance of the loans receivable arising from these programs at June 30, 2014, was \$10,992,830, which included loans to homeowners totaling \$5,890,228, and loans to the developer (Paradise Community Village) totaling \$5,102,198.

The general fund has loans receivable at June 30, 2014, of \$404 for employee computer loans. Under the agreements with the employees, the employees pay back these loans through payroll deductions.

Allowance for Doubtful Notes

The Town has several programs under which it extends loans to qualifying individuals or groups for the purpose of improving the City's housing stock and/or its supply of low-and-moderate income housing. Certain of these loans provide for the eventual forgiveness of the loan balance if the borrower complies with all the terms of the loan over its full term. The Town has provided a 100% allowance for all notes receivable subject to long-term deferral and/or payment from future refinancing as well as all notes receivable having subordination provisions except for those accounts that have current payment activity and are not delinquent at June 30, 2014. At June 30, 2014 the allowance for doubtful notes totaled \$10,992,426.



**TOWN OF PARADISE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 5: CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2014 was as follows:

	<u>July 1, 2013</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>June 30, 2014</u>
Capital assets not being depreciated					
Land	\$ 1,246,000	\$ -	\$ (180,764)	\$ -	\$ 1,065,236
Construction in progress	<u>971,314</u>	<u>1,456,998</u>	<u>-</u>	<u>(1,959,832)</u>	<u>468,480</u>
Total capital assets not being depreciated	<u>2,217,314</u>	<u>1,456,998</u>	<u>(180,764)</u>	<u>(1,959,832)</u>	<u>1,533,716</u>
Capital assets being depreciated					
Buildings and improvements	1,730,837	7,551	-	-	1,738,388
Infrastructure	14,061,111	-	-	1,959,832	16,020,943
Machinery and equipment	1,628,354	7,680	(12,284)	-	1,623,750
Vehicles	<u>3,068,858</u>	<u>64,852</u>	<u>(159,892)</u>	<u>-</u>	<u>2,973,818</u>
Total capital assets being depreciated	<u>20,489,160</u>	<u>80,083</u>	<u>(172,176)</u>	<u>1,959,832</u>	<u>22,356,899</u>
Less: accumulated depreciation for:					
Buildings and improvements	(1,443,305)	(21,038)	-	-	(1,464,343)
Infrastructure	(3,742,187)	(751,977)	-	-	(4,494,164)
Machinery and equipment	(1,269,031)	(31,802)	12,284	-	(1,288,549)
Vehicles	<u>(2,757,269)</u>	<u>(107,531)</u>	<u>159,892</u>	<u>-</u>	<u>(2,704,908)</u>
Total accumulated depreciation	<u>(9,211,792)</u>	<u>(912,348)</u>	<u>172,176</u>	<u>-</u>	<u>(9,951,964)</u>
Capital assets, net	<u>\$ 13,494,682</u>	<u>\$ 624,733</u>	<u>\$ (180,764)</u>	<u>\$ -</u>	<u>\$ 13,938,651</u>

Depreciation was charged to functions based on their usage of the related assets as follows:

General government	\$ 30,384
Public safety	90,929
Parks and recreation	177,305
Streets	<u>613,730</u>
Total governmental activities depreciation expense	<u>\$ 912,348</u>

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 6: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

**Interfund Balances**

The composition of interfund balances at June 30, 2014, is as follows:

**Current Interfund Balances**

Current interfund balances arise from one fund advancing monies to another fund with the intent of being repaid in the next fiscal year.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Description</u>	<u>Amount</u>
<b><u>Non-major Fund</u></b>			
Local Transportation Fund	<b><u>Major Funds:</u></b>		
Local Transportation Fund	General Fund		\$ 265,544
	HOME Grant		58,996
		<b>Total Major Fund Payables</b>	<b>324,540</b>
<b><u>Non-major Fund</u></b>			
Local Transportation Fund	<b><u>Non-major Funds</u></b>		
Local Transportation Fund	Cluster Septic Fund		\$ 4,339
Local Transportation Fund	Animal Control		580
Local Transportation Fund	Transportation		6
Local Transportation Fund	Highway Safety Improvement Fund		65,072
Local Transportation Fund	Safe Route to School Fund		28,581
Local Transportation Fund	CDBG Fund		45,481
Local Transportation Fund	AVOID Fund		7,266
		<b>Total Nonmajor Fund Payables</b>	<b>151,325</b>
		<b>Total Interfund Payables</b>	<b>\$ 475,865</b>

**Long-term Advances**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Non-major Fund: Building Safety and Waste Water Services	Major Fund:: General Fund	\$ 19,535

In the fiscal year 2003/2004, the 10-year advance of \$248,000 from the Building Safety and Waste Water Services Fund was to assist the General Fund's deficit. The interest rate on this advance rate is 3.75%. As of June 30, 2014, the balance of the advance was \$19,535. In addition, in the fiscal year 2005/2006, the 10-year advance of \$100,000 was to assist General Fund due to its lower revenue and high benefit costs related to CalPERS. The interest rate on this advance rate is 4.97%. As of June 30, 2014, the balance of the advance was \$19,535.

**Interfund Transfers**

In general, the Town uses interfund transfers to (1) move revenues from the funds that collect them to the funds that statute or budget requires to expend them, (2) use unrestricted revenues collected in the General Fund to help finance various programs and capital projects accounted for in other funds in accordance with budgetary authorization, and (3) move cash to debt service funds from the funds responsible for payment as debt service payments become due.

**TOWN OF PARADISE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 6: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)**

Transfer between funds during the fiscal year ended June 30, 2014 were as follows:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Description of Transfer</u>	<u>Amount</u>
<b>Major Governmental Funds</b>			
Building Safety & Waste Water	General Fund	Internal Services Cost Allocation/ Pension Obligation Bond	\$ 130,809
Animal Control	General Fund	Internal Services Cost Allocation/ Pension Obligation Bond	34,087
State Gas Tax	General Fund	Internal Services Cost Allocation/ Pension Obligation Bond	163,756
Traffic Safety	General Fund	Operating Costs Transfers	30,000
Business and Housing Services	General Fund	Internal Services Cost Allocation/ Pension Obligation Bond	29,621
State SLESF Grant	General Fund	CSO Support Transfers	50,000
AVA	General Fund	Code Enforcement AVA Hours Transfers	4,444
Transit	General Fund	Internal Services Cost Allocation/ Pension Obligation Bond	4,570
Proprietary	General Fund	Banking Layer Refund	41,119
General Plan Update	General Fund	Expenditures related to General Plan Update	34,395
Business and Housing Services	General Fund	Activity Delivery Transfer	2,119
BHS Home Loan Fund	BHS 2010 Home Grant	Payroll Transfer	<u>15,924</u>
		Total Major Governmental Funds Transfers	\$ <u>540,844</u>
<b>Non-Major Governmental Funds</b>			
Transportation	CIP Fund	Micro Surfacing Project Transfers	\$ 261,174
FED CMAQ Congestion	CIP Fund	Pearson/Recreation Signal Transfers	1,232,571
FED CMAQ Congestion	State Gas Tax	Pearson/Recreation Signal Wages Transfers	50,061
State Gas Tax	CIP Fund	Micro Surfacing Project Transfers	35,021
RSTP Fund	State Gas Tax	Project & Maintenance Transfers	299,314
HSIP Highway Safety	CIP Fund	Skyway HSIP Project Transfers	79,917
HSIP Highway Safety	State Gas Tax	Skyway HSIP Project Transfers	43,745
HOME Loan	Business and Housing Services	Activity Delivery Transfers	31,405
Cal HOME Grant	Business and Housing Services	Activity Delivery Transfers	3,500
HOME Grant	Business and Housing Services	Activity Delivery Transfers	22,223
HOME Grant	Business and Housing Services	Activity Delivery Transfers	42,219
Transit	CIP Fund	Skyway HSIP Project Transfers	15,650
PUSD School Resource Officer HS	General Fund	Payroll Transfers	6,250
AB109 State Funds	General Fund	Payroll Transfers	6,393
AVOID- Police Grant	General Fund	Payroll Transfers	19,276
Fed Safe Routes to School	General Fund	Payroll Transfers	19,641
State SLESF Grant	General Fund	Payroll Transfers	23,800
CalGRIP Grant	General Fund	Payroll Transfers	25,482
CDBG Com Dev Block Grant	BHS	Payroll Transfers	6,545
CDBG Com Dev Block Grant	Sewer	Payroll Transfers	28,940
CDBG Com Dev Block Grant	Sewer	Payroll Transfers	<u>30,067</u>
		Total Non-Major Governmental Funds Transfers	<u>2,283,194</u>
		<b>Total Governmental Interfund Transfers</b>	<b>\$ <u>2,824,038</u></b>

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 6: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)**

<u>Transfer from</u>	<u>Transfer To</u>	<u>Description of Transfer</u>	<u>Amount</u>
<u>Fiduciary Funds</u>			
RDA Obligation Retirement	Successor Agency RDA		\$ <u>360,800</u>
<b>Total Fiduciary Interfund Transfers</b>			<b>\$ <u>360,800</u></b>

**Advances To/Advances From Other Funds**

Advances to/from other funds are non-current interfund loans and are offset by a nonspendable fund balance indication in applicable governmental funds to indicate they are not in spendable form. The following are advances to/from other funds as of June 30, 2014:

<b>Receivable Fund</b>	<b>Payable Fund</b>	<b>Amount</b>
Major Fund:	Private-Purpose Trust Fund:	
General Fund	Successor Redevelopment Agency Fund	\$ 2,014,313

The advance of \$1,060,321 from the General fund of the Town was to assist the Successor Agency with administrative, operation, and program costs. The interest rate on this advance rate is 4.50%. In addition, the advance of \$838,000 was due to the cash shortage of the Successor Agency. Both of the advances in total were \$2,014,313 as of June 30, 2014.

**TOWN OF PARADISE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 7: LONG TERM DEBT**

A. Compensated Absences

Town employees accumulate earned but unused vacation and sick leave benefits, which can be converted to cash at termination of employment. The Town has estimated that the due within one year balance of compensated absences is \$0. The remaining amounts are reported as non-current liabilities due in more than one year on the statement of net position. No expenditure is reported for these amounts in the fund statements. In the statement of activities, the expenditure is allocated to each function based on usage. The non-current portion of these vested benefits, payable in accordance with various collective bargaining agreements, at June 30, 2014, total \$436,836 for governmental activities.

B. Bonds Payable

On April 1, 2007, the Town pursuant to an Agreement with the California Statewide Communities Development Authority issued \$10,918,154 of Pension Obligation Bonds. The aggregate total amount of the bonds for all agencies was \$87,475,699 which includes \$65,140,000 of Series A-1 current interest and \$22,335,699 of Series A-2 capital appreciation bonds. The Town only participated in the Series A-2 bonds. The issuance of the bonds provided monies to meet the Town's obligation to pay the Town's unfunded accrued actuarial liability (UAAL) and employer contribution amount to the California Public Employees Retirement System (PERS). The Town's obligation includes among others, the requirement to amortize the unfunded accrued liability over a multi-year period. On April 1, 2007, the Town contributed \$10,635,313 of the bond proceeds to PERS to fund a portion of the unfunded liability and the employer contribution amount for the Miscellaneous and Safety Plans that provides retirement benefits to the Town's employees and public safety officers. The Town paid cost of issuance fees of \$282,841.

Interest on Series A-2 capital appreciation bonds is payable on June 1 and December 1. The rate of interest varies from 5.160% to 5.694% per annum. Principal is payable in annual installments ranging from \$238,761 to \$648,234 commencing on June 1, 2010 and ending on June 1, 2031. The balance outstanding as of June 30, 2014 was \$7,802,927. The accreted interest on the capital appreciation bonds balance as of June 30, 2014 was \$3,804,588.

For the Year Ending June 30	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 580,547	\$ 309,453	\$ 890,000
2016	570,929	354,071	925,000
2017	553,594	401,406	955,000
2018	536,963	448,037	985,000
2019	523,423	496,577	1,020,000
2020 - 2024	2,415,343	3,194,657	5,610,000
2025 - 2029	2,139,014	4,460,986	6,600,000
2030 - 2032	<u>483,114</u>	<u>1,336,886</u>	<u>1,820,000</u>
Total	<u>\$ 7,802,927</u>	<u>\$ 11,002,073</u>	<u>\$ 18,805,000</u>

\* The amount includes accreted interest.

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 7: LONG TERM DEBT (CONTINUED)**

C. Capital Lease Obligations

The Town has entered into various lease agreements as lessee for financing the acquisition of capital assets. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of inception date.

West America Bank Lease #1

During the fiscal year 2003-2004, the Town entered into an agreement to lease a Wildland Pumper fire truck and one police command vehicle. The lease requires quarterly installments of \$6,690 until April 2009 and quarterly installments of \$4,888 thereafter until April 2014. The lease obligation was paid off during the fiscal year 2013-2014 with the final payment of \$19,631.

West America Bank Lease #3

During the fiscal year 2007-2008, the Town entered into an agreement to lease a fire engine. The lease requires 10 annual installments of \$45,527 until September 2016. The total amount of the lease was for \$373,523. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014 were as follows:

For the Year Ending June 30	Payment
2015	\$ 45,527
2016	45,527
2017	45,527
Total minimum lease payments	136,581
Less: amount representing interest	(11,970)
Present value of minimum lease payments	\$ 124,611

Inland Leasing Inc. #1

During the fiscal year 2008-2009, the Town entered into an agreement to lease a Bizhub C 451F Copier with a zero percent interest rate. The lease requires monthly installments of \$364 until October 2013. The lease obligation was paid off during the fiscal year 2013-2014 with the final payment of \$1,447.

Leasource Financial Services, Inc. #2

During the fiscal year 2010-2011, the Town entered into an agreement to lease CAD/RMS Software and Hardware. The lease requires 14 semi-annual installments of \$29,584 until February 2017. The total amount of the lease was for \$358,803. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014 were as follows:

Fiscal Year Ending June 30	Payment
2015	\$ 59,167
2016	59,167
2017	59,166
Total minimum lease payments	177,500
Less: amount representing interest	(13,369)
Present value of minimum lease payments	\$ 164,131

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 7: LONG TERM DEBT (CONTINUED)**

Leasource Financial Services, Inc. #3

During the fiscal year 2010-2011, the Town entered into an agreement to lease a Ford Ranger Truck. The lease requires 10 semi-annual installments of \$2,086 until February 2015. The total amount of the lease was for \$19,000. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014 were as follows:

<b>Fiscal Year Ending June 30</b>	<b>Payment</b>
2015	\$ <u>4,172</u>
Total minimum lease payments	4,172
Less: amount representing interest	<u>(125)</u>
Present value of minimum lease payments	\$ <u><u>4,047</u></u>

Leasource Financial Services, Inc. #4

During the fiscal year 2010-2011, the Town entered into an agreement to lease Desktop computers, monitors, exchange server hardware and software, and HP StorageWorks network storage system and software. The lease required 8 semi-annual installments of \$7,050 until February 2014. The lease obligation was paid off during the fiscal year 2013-2014 with the final payment of \$14,109.

Leasource Financial Services, Inc. #5

During the fiscal year 2010-2011, the Town entered into an agreement to lease a Ford F750 dump truck and equipment. The lease requires 7 annual installments of \$14,497 until November 2016. The total amount of the lease was for \$88,714. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014 were as follows:

<b>Fiscal Year Ending June 30</b>	<b>Payment</b>
2015	\$ 14,497
2016	14,497
2017	<u>14,497</u>
Total minimum lease payments	43,491
Less: amount representing interest	<u>(4,461)</u>
Present value of minimum lease payments	\$ <u><u>39,030</u></u>

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 7: LONG TERM DEBT (CONTINUED)**

Leasource Financial Services, Inc. #6

During the fiscal year 2010-2011, the Town entered into an agreement to lease two Ford F350 trucks and Equipment, and two Ford Crown Victoria cars and equipment. The lease requires 5 annual installments of \$27,921 until November 2014. The total amount of the lease was for \$127,954. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014 were as follows:

<b>Fiscal Year Ending June 30</b>	<b>Payment</b>
2015	\$ <u>27,921</u>
Total minimum lease payments	27,921
Less: amount representing interest	<u>(2,049)</u>
Present value of minimum lease payments	\$ <u>25,872</u>

Inland Leasing Inc. #2

During the fiscal year 2010-2011, the Town entered into an agreement to lease a Bizhub C552DS and Bizhub 601 Copiers with a zero percent interest rate. The lease requires monthly installments of \$431 until June 2016. The total amount of the lease was for \$25,850. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014 were as follows:

<b>Fiscal Year Ending June 30</b>	<b>Payment</b>
2015	\$ 5,170
2016	<u>5,098</u>
Total minimum lease payments	10,268
Present value of minimum lease payments	\$ <u>10,268</u>

Leasource Financial Services, Inc. #7

During the fiscal year 2011-2012, the Town entered into an agreement to lease dispatch workstation upgrade and two voice recorder. The lease requires 60 monthly installments of \$771. The total lease payment of the lease was for \$46,242. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014 were as follows:

<b>Fiscal Year Ending June 30</b>	<b>Payment</b>
2015	\$ 9,249
2016	9,249
2017	<u>6,934</u>
Total minimum lease payments	25,432
Less: amount representing interest	<u>(1,727)</u>
Present value of minimum lease payments	\$ <u>23,705</u>



**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 7: LONG TERM DEBT (CONTINUED)**

Leasource Financial Services, Inc. #8

During the fiscal year 2012-2013, the Town entered into an agreement to lease two vehicles for the police department. The lease requires 20 monthly installments of \$2,828. The total lease payment of the lease was for \$56,536. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014 were as follows:

<b>Fiscal Year Ending June 30</b>	<b>Payment</b>
2015	\$ 11,307
2016	11,307
2017	11,307
2018	8,480
Total minimum lease payments	42,401
Less: amount representing interest	(3,094)
Present value of minimum lease payments	\$ 39,307

City of Marysville. #1

During the fiscal year 2012-2013, the Town entered into an agreement to lease a 1986 Ladder Truck. The lease requires three annual installments of \$10,000 with 0% interest. The total payment of the lease was for \$30,000. The future minimum obligations and the net present value of these minimum lease payments as of June 30, 2014 were as follows:

<b>Fiscal Year Ending June 30</b>	<b>Payment</b>
2015	\$ 10,000
Total minimum lease payments	10,000
Present value of minimum lease payments	\$ 10,000

**D. Public Employees Retirement System Side Fund (PERS Side Fund)**

During the 2004-2005 fiscal year, the Town was required to participate in the Public Employees Retirement System (PERS) risk pool. As a result, a side fund was created to account for the difference between the funded status of the pool and the funded status of the Town's plan, in addition to the existing unfunded liability. The net outstanding liability at June 30, 2014 was \$919,951 which included miscellaneous plan liability totaling \$271,998, and safety plan liability totaling \$656,142. See Note 8 for further detail.

**TOWN OF PARADISE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 7: LONG TERM DEBT (CONTINUED)**

E. Changes in Long-term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2014 was as follows:

	<u>July 1, 2013</u> <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2014</u> <u>Balance</u>	<u>Due within</u> <u>One Year</u>
Government Activities:					
Bonds payable	\$ 8,400,538	\$ -	\$ (597,611)	\$ 7,802,927	\$ 580,547
Accreted interest payable	3,409,376	662,601	(267,389)	3,804,588	309,453
Capital leases	637,140	-	(196,169)	440,971	187,010
Other post-employment benefits	4,471,556	147,549	-	4,619,105	-
CDF Retiree Health Vesting	-	673,153	(66,166)	606,987	68,738
PERS side fund	928,140	-	(8,189)	919,951	77,286
Compensated absences	<u>419,033</u>	<u>17,803</u>	<u>-</u>	<u>436,836</u>	<u>52,009</u>
Governmental activities long-term liabilities	<u>\$ 18,265,783</u>	<u>\$ 1,501,106</u>	<u>\$ (1,135,524)</u>	<u>\$ 18,631,365</u>	<u>\$ 1,275,043</u>

**NOTE 8: TOWN EMPLOYEES' RETIREMENT PLAN**

Plan Description

The Town of Paradise's defined benefit pension plan, Public Employees' Retirement System (PERS), provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Plan is part of the Public Agency portion of the California Public Employees' Retirement System, (CalPERS), an agent multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the State of California. A menu of benefit provisions as well as other requirements are established by State statutes with the Public Employees' Retirement Law. The Town selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through local ordinance (other local methods). CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office — 400 P Street — Sacramento, CA 95814.

Funding Policy

Active Plan members are required to contribute 7% (9% for safety employees) of their annual covered salary. The Town makes a percentage (depending on the employee group that the employee belongs to) of the contributions required of Town employees on their behalf and for their account. The Town is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the Ca1PERS Board of Administration. The Town has a tier system in regards to Town Employees' Retirement Plan. The required employer contribution rates for the fiscal year 2013-2014 were as follows: Miscellaneous first tier employer contribution rate is 11.545%, Miscellaneous second tier employer contribution rate is 8.049%, Miscellaneous third tier employer contribution rate is 6.250%, Safety first tier employer contribution rate is 27.803%, Safety second tier employer contribution rate is 20.774%, and Safety third tier employer contribution rate is 11.50%. The contribution requirements of the plan members are established by State statute and the employer contribution rate is established and may be amended by CalPERS.

**TOWN OF PARADISE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 8: TOWN EMPLOYEES' RETIREMENT PLAN (CONTINUED)**

Funding Policy

The Town's contributions to CalPERS for the fiscal years ending June 30, 2014, 2013, and 2012, for the Miscellaneous Plan were \$564,807, \$170,646, and \$219,863, respectively, and equal 100% of the required contributions for each fiscal year. The Town's contributions to CalPERS for the fiscal years ending June 30, 2014, 2013, and 2012, for the Safety Plan were \$0, \$611,362, and \$705,171, respectively, and equal 100% of the required contributions for each fiscal year.

**NOTE 9: OTHER POST EMPLOYMENT BENEFITS**

The post-employment benefit plan is a single-employer defined healthcare plan administered by the Town. The Town provides postretirement medical benefits, as provided for in various collective bargaining agreements for retirees that meet certain criteria. Upon enrollment in the PERS medical program, health plans for employees retiring after enrollment shall be in accordance with PERS medical program regulations. Employees of the Town, who immediately upon termination, retire under the PERS retirement plan, and remain in the Town's medical plan, shall have a Town paid contribution towards the medical plan premium not to exceed the Town contribution to an active *employee/employee plus spouse/employee plus 2 persons* rate as prescribed in Town Resolution and PERS Health Plan Regulations.

The cap for retirees is based on the cap set for active employees by the Town. Upon revising the cap, PERS adjusts the retirees' caps and notifies the Town. For current retirees and employees hired prior to February 1, 2011, the Town pays up to following amounts each month:

	<u>Safety</u>	<u>Non-Safety</u>
Employee only	\$ 504	\$ 434
Employee plus spouse	1,008	867
Employee plus two person	1,311	1,128

For employees hired after February 1, 2011, the percentage of CalPERS premiums paid by the Town is subject to the following vesting schedule, in addition to the monthly maximums described above: 50% after 10 years of service, plus 10% for each additional year of service, up to 100% after 20 years of service. Also, only 90% of premiums for dependent spouses/partners are reimbursed.

Prior to November 2012, the maximum amounts for police employees were scheduled to increase after 2012 as CalPERS medical premium increase. Effective on and after November 2012, the maximum amounts for all employees are not expected to increase after 2012.

At age 65, retired employees will be eligible for Medicare and the Town's contributions would be supplementary to the amount covered by Medicare. In addition, accumulated sick leave at time of retirement, not used for any other purpose, may be converted to supplement a health premium until the value is exhausted or the retiree reaches 65 or the surviving spouse reaches 65. The rate of sick leave conversion shall be fifty percent of the regular daily rate the employee was receiving at retirement.

Funding Policy

The Town contributes an amount sufficient to pay the current fiscal year's premium. For fiscal year 2013/2014, the Town contributed \$677,871, which consisted of current premiums. As of June 30, 2014, the trust was funded in the amount of \$65,993. The Town intends to continue funding on a pay-as-you-go basis for the near future, and also intends to contribute approximately \$50,000 each year to the trust.

**TOWN OF PARADISE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 9: OTHER POST EMPLOYMENT BENEFITS (CONTINUED)**

Annual OPEB and Net Obligation

The Town's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), and an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the Town's annual OPEB cost for the fiscal year, the amount actually contributed to the plan, and changes in the Town's net OPEB obligation.

Annual required contribution	\$	972,134
Interest on net OPEB obligation		192,277
Adjustment to annual required contribution		(288,991)
Annual OPEB cost (expense)		875,420
Contributions made		<u>(727,871)</u>
Increase in net OPEB obligations		147,549
Net OPEB obligation at July 1, 2013		<u>4,471,556</u>
Net OPEB obligation at June 30, 2014	\$	<u>4,619,105</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2013 and the preceding fiscal years were as follows:

<u>Year Ended</u>	<u>Annual OPEB cost</u>	<u>Percentage Contributed</u>	<u>Net Ending OPEB</u>
June 30, 2012	\$ 1,603,952	36,0 %	\$ 4,247,192
June 30, 2013	\$ 862,647	77,1 %	\$ 4,471,556
June 30, 2014	\$ 875,420	83,1 %	\$ 4,619,105

The Plan does not issue a separate audited US GAAP-basis postemployment benefits plan report.

Funded Status and Funding Progress

As of July 1, 2014 the most recent actuarial valuation date, the plan was 0.44% percent funded. The actuarial accrued liability for benefits was \$12,890,590, and the actuarial value of assets was \$65,993, resulting in an unfunded actuarial accrued liability (UAAL) of \$12,824,597. The covered payroll (annual payroll of active employees covered by the plan) was \$4,848,063 and the ratio of the UAAL to the covered payroll was 264.5%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 9: OTHER POST EMPLOYMENT BENEFITS (CONTINUED)**

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2013 actuarial valuation, the entry age normal actuarial funding method was used. The actuarial assumptions included a 4.3% percent investment rate of return [this represents a weighted blend of what the Town expects to earn on its investments over the lifetime of the benefit program (4%) and the expected rate of return on the Trust Fund (7%)], an inflation rate of 3.0%, and healthcare cost trend rate as follows (CalPERS medical premiums are assumed to increase after 2014): 2015 (6.7%), 2016 (6.4%), 2017 (6.1%), 2018 (5.8%), and 2019 and thereafter (5.5%). A projected salary increase assumption rate was not used since the post-retirement medical benefits are not a function of salary. The actuarial report also states that the medical benefits are provided under a plan sponsored by CalPERS, which are considered to be "community rated" within the meaning of GASB 45, therefore, there was no need at this time to value an implicit subsidy in the premium rates charged to retirees. If at some future time this program ceases to be considered "community rated", it may be necessary to include the cost of subsidized premiums in the GASB 45 operating expense, which could significantly increase the Town's future GASB 45 costs. The actuarial value of assets is \$56,110. The Town has elected to use the Entry Age Normal actuarial funding method with a closed 30 year level dollar amortization of the unfunded actuarial accrued liability. The remaining amortization period at June 30, 2014 was twenty six years.

For new employees hired after February 1, 2011 (and January 1, 2011 for one of the employee groups), CalPERS retiree and spouse medical benefits shall vest as follows as is mandated by California Public Employees Retirement Law, Government Code Section 22893 (this vesting schedule represents time with a CalPERS agency, of which five of those years must be completed with the Town):

- 50% vested — 10 years of service
- 55% vested — 11 years of service
- 60% vested — 12 years of service
- 65% vested — 13 years of service
- 70% vested — 14 years of service
- 75% vested — 15 years of service
- 80% vested — 16 years of service
- 85% vested — 17 years of service
- 90% vested — 18 years of service
- 95% vested — 19 years of service
- 100% vested — 20 years of service (100% employee/90% spouse of a premium amount set by the state pursuant to GCS20069 and GCS22871.)

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 10: NET POSITION AND FUND BALANCES**

**A. Net Position**

GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position.

Net Position is divided into three captions at the Government-wide level, and are described below:

*Net Investment in Capital Assets* describes the portion of Net Position which is represented by the current net book value of the Town's capital assets, less the outstanding balance of any debt issued to finance these capital assets.

*Restricted* describes the portion of Net Position that is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the Town cannot unilaterally alter.

*Unrestricted* describes the portion of Net Position which is not restricted as to use.

**B. Fund Balance**

Beginning with fiscal year 2011, the Town implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent.

The Town established the following fund balance procedures:

**Committed Fund Balance:** The Town Council, as the Town's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal action taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the Town Council removes or changes the specified use through the same type of formal action taken to establish the commitment. Town Council action to commit fund balance needs to occur within the fiscal reporting period; however the amount can be determined subsequently.

**Assigned Fund Balance:** Amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. The policy hereby delegates the authority to assign amounts to be used for specific purposes to the Town Manager and the Finance Director for the purpose of reporting these amounts in the annual financial statements.

The accounting policies of the Town consider restricted fund balance to have been spent first when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the Town considers committed amounts to be reduced first, followed by assigned amounts, and unassigned amounts.

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 10: NET POSITION AND FUND BALANCES (CONTINUED)**

As of June 30, 2014, fund balances consisted of the following:

	<u>General Fund</u>	<u>Home Grant Fund</u>	<u>Cal Home Rehabilitation Fund</u>	<u>First Time Home Buyer Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:						
Loans receivable	\$ 404	\$ -	\$ -	\$ -	\$ -	\$ 404
Other receivable	33,193	-	-	-	-	33,193
Prepaid	1,228	-	-	-	-	1,228
Advances	<u>1,981,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,981,120</u>
Total nonspendable fund balances	<u>2,015,945</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,015,945</u>
Restricted for:						
Special projects	-	-	-	-	255,359	255,359
Debt service	-	-	-	-	6,278	6,278
Community development	-	5,365	84,930	-	248,814	339,109
General plan	-	-	-	-	129,268	129,268
Public safety	-	-	-	-	359,738	359,738
Streets and roads	-	-	-	-	2,283,425	2,283,425
Wastewater and drainage	-	-	-	-	840,274	840,274
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,405</u>	<u>4,405</u>
Total restricted fund balances	<u>-</u>	<u>5,365</u>	<u>84,930</u>	<u>-</u>	<u>4,127,561</u>	<u>4,217,856</u>
Unassigned	<u>(81,449)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,345)</u>	<u>(85,794)</u>
Total unassigned fund balances	<u>(81,449)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,345)</u>	<u>(85,794)</u>
Total fund balances	<u>\$1,934,496</u>	<u>\$ 5,365</u>	<u>\$ 84,930</u>	<u>\$ -</u>	<u>\$ 4,123,216</u>	<u>\$ 6,148,007</u>

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 11: REVENUE LIMITATIONS IMPOSED BY CALIFORNIA PROPOSITION 218**

Proposition 218, which was approved by the voters in November 1996, will regulate the Town's ability to impose, increase, and extend taxes, assessments, and fees. Any new, increased, or extended taxes, assessments, and fees subject to the provisions of Proposition 218, requires voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes, assessments, and fees are subject to the voter initiative process and may be rescinded in the future years by the voters.

**NOTE 12: CONTINGENCIES AND COMMITMENTS**

The Town is involved in various litigations. In the opinion of management and legal counsel, the disposition of all litigation pending will not have a material effect on the Town's financial statements.

The Town has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed by the Town's management that any required reimbursements will not be material.

**NOTE 13: RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Town is a member of Northern California Cities Self Insurance Fund (NCCSIF), a joint powers agency which provides the Town with a shared risk layer of coverage above the self insured \$50,000 retention for liability and the self insured \$100,000 retention for workers compensation. The NCCSIF is composed of 19 member cities and is governed by a board of directors appointed by the member cities. The governing board has authority over budgeting and financing.

NCCSIF is a joint powers agency organized in accordance with Article 1, Chapter 5, Division 7, Title I of the California Government Fund Programs. The purpose is to create a common pool of funds to be used to meet obligations of the parties to provide workers' compensation benefits for their employees and to provide excess liability insurance. NCCSIF provides claims processing administrative services, risk management services, and actuarial studies. It is governed by a member of each city/town. The Town council members do not have significant oversight responsibility, since they evenly share all factors of responsibility with the other cities. However, ultimate liability for payment of claims and insurance premiums resides with member cities.

NCCSIF is empowered to make supplemental assessments as needed to eliminate deficit positions of member cities/town. If the JPA becomes insolvent, the Town is responsible only to the extent of any deficiency in its equity balance.

Upon termination of the JPA agreement, all property of NCCSIF will vest in the respective parties which theretofore transferred, conveyed or leased said property to NCCSIF. Any surplus of funds will be returned to the parties in proportion to actual balances of each equity.

The NCCSIF establishes claims liabilities based on estimates of the ultimate cost of claims (including future claims settlement expenses) that have been reported but not settled, plus estimates of claims that have been incurred but not recorded. Because actual claims costs depend on various factors, the claims liabilities are recomputed periodically using a variety of actuarial and statistical techniques to produce current estimates that reflect recent settlements, claim frequency, and other economic and social factors. A provision of inflation is implicit in the calculation of estimated future claims costs. Adjustments to claims liabilities are charged or credited to expense in the periods in which they are made.



**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 13: RISK MANAGEMENT (CONTINUED)**

The participants as of June 30, 2014 were as follows:

Anderson	Auburn	Colusa	Corning	Dixon	Folsom	Galt
Gridley	Ione	Jackson	Lincoln	Marysville	Navada	Oroville
Paradise	Bluff	Vista	Rocklin	Willow	Yuba City	

The following is summary financial information of the NCCSIF for the liability and workers' compensation programs for the fiscal year ended June 30, 2014:

	<u>Workers' Compensation</u>	<u>General Liability</u>
Total assets	\$ 36,427,315	\$ 10,512,685
Total liabilities	<u>28,026,632</u>	<u>8,849,435</u>
Net position	<u>\$ 8,400,683</u>	<u>\$ 1,663,250</u>
Operating income	\$ 8,547,305	\$ 5,805,472
Operating expenses	<u>6,477,137</u>	<u>5,982,619</u>
Net Operating income (loss)	2,070,168	(177,147)
Non-Operating income (loss)	<u>610,359</u>	<u>167,048</u>
Net income (loss)	2,680,527	(10,099)
Net position, beginning of fiscal year	<u>5,720,156</u>	<u>1,673,349</u>
Net position, end of fiscal year	<u>\$ 8,400,683</u>	<u>\$ 1,663,250</u>

**NOTE 14: SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY**

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 ("the Bill") that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the Town that previously had reported a redevelopment agency within the reporting entity of the Town as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the Town or other unit of local government will agree to serve as the "successor agency" to hold the assets units they are distributed to other units of state and local government. On January 10, 2012, the Town Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of the Town Resolution No. 12-08.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence as the date of the dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

In future fiscal years, successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

The Bill directs that State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the state Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill.

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 14: SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (CONTINUED)**

Management believes, in consultation with legal counsel, that the obligations of the former redevelopment agency due to the Town are valid enforceable obligations payable by the successor agency trust under the requirements of the Bill. The Town's position on this issue is not a position of settled law and there is considerable legal uncertainty regarding this issue. It is reasonably possible that a legal determination may be made at a later date by an appropriate judicial authority that would resolve this issue unfavorably to the Town.

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012.

Prior to that date, the final seven months of activity of the redevelopment agency continued to be reported in the governmental funds of the Town. After the date of dissolution, the assets and activities of the dissolved redevelopment agency are reported in a fiduciary fund (private-purpose trust fund) in the financial statements of the Town.

The transfer of the assets and liabilities of the former redevelopment agency as of February 1, 2012 (effectively the same date as January 31, 2012) from governmental funds of the Town to fiduciary funds was reported in the governmental funds as an extraordinary loss (or gain) in the governmental fund financial statements. The receipt of these assets and liabilities as of January 31, 2012 was reported in the private-purpose trust fund as an extraordinary gain (or loss).

Capital asset activity for the fiscal year ended June 30, 2014 was as follows:

	Balance at June 30, 2013	Additions	Deletions	Balance at June 30, 2014
Land	\$ <u>294,246</u>	\$ -	\$ -	\$ <u>294,246</u>
Successor Agency capital assets	\$ <u>294,246</u>	\$ -	\$ -	\$ <u>294,246</u>

The long-term liabilities consisted of the following components for the fiscal year ended June 30, 2014:

**Advance payable** consisted of the advance of \$1,176,313 from the General fund of the Town was to assist the Successor Agency with administrative, operation, and program costs. The interest rate on this advance rate is 4.50%. In addition, the advance of \$838,000 was due to the cash shortage of the Successor Agency. Both of the advances in total were \$2,014,313 as of June 30, 2014.

**Notes payable** consisted of the following as of June 30, 2014:

Note payable to Jeffords - the note bears interest at 8%, payable in monthly installments based upon a fifteen year amortization schedule and matures in full on June 2, 2019.	\$ 70,697
2006 Subordinate Tax allocation notes - the notes bear interest at 4.85% and 5.10% and are payable on December 1 and June 1, and the principal matures in full on December 1, 2016.	<u>1,300,000</u>
	<u>\$ 1,370,697</u>

**TOWN OF PARADISE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 14: SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (CONTINUED)**

The future principal and interest payments for the notes payable of June 30, 2014 were as follows:

For the Year Ending June 30	Jefford's Notes Payable		2006 Tax Allocation Notes		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 11,979	\$ 5,223	\$ -	\$ 63,675	\$ 11,979	\$ 68,898
2016	12,974	4,228	-	63,675	12,974	67,903
2017	14,050	3,152	1,300,000	63,675	1,314,050	66,827
2018	15,216	1,985	-	-	15,216	1,985
2019	16,478	723	-	-	16,478	723
	<u>\$ 70,697</u>	<u>\$ 15,311</u>	<u>\$ 1,300,000</u>	<u>\$ 191,025</u>	<u>\$ 1,370,697</u>	<u>\$ 206,336</u>

**Bonds payable** consisted of the following as of June 30, 2014:

On October 21, 2009, the Town issued the 2009 Tax Allocation Refunding Bonds in the amount of \$4,480,000. The refunding bond was used to refund the entire outstanding 2003 Tax Allocation Notes and the 2005 Tax Allocation Notes. The Refunding Bonds have a stated interest rate from 4.80% to 6.00% and mature on June 1, 2043. The Refunding Bonds are subject to redemption prior to their stated maturity, at the option of the Town, as a whole or in part pro rata among maturities and by lot within a maturity, on any date on or after June 1, 2019 from funds derived by the Town from any sources at a redemption price equal to 100% of the principal amount thereof, together with accrued interest thereon to the redemption date, without premium. The original issue bond discount on these bonds is being amortized over the life of the bonds and is included with long-term debt on the balance sheet.

On February 1, 2012, the total principal balance of \$4,377,893, which was net of the \$102,107 of unamortized original issue bond discount, was transferred from the Town. The principal balance outstanding, net of \$97,490 of unamortized original bond discount, as of June 30, 2014 was \$4,382,150.

The future principal and interest payments for the bonds payable as of June 30, 2014 were as follows:

Fiscal Year Ended June 30,	Bonds Payable		
	Principal	Interest	Total
2015	\$ -	\$ 262,855	\$ 262,855
2016	-	262,855	262,855
2017	75,000	262,855	337,855
2018	75,000	259,255	334,255
2019	75,000	255,655	330,655
2020-2024	455,000	1,235,135	1,690,135
2025-2029	600,000	1,284,912	1,884,912
2030-2034	805,000	771,596	1,576,596
2035-2039	1,055,000	417,000	1,472,000
2040-2044	1,340,000	132,000	1,472,000
	<u>\$ 4,480,000</u>	<u>\$ 5,144,118</u>	<u>\$ 9,624,118</u>

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 14: SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (CONTINUED)**

**Changes in Long-term Liabilities**

Long-term liability activity for the fiscal year ended June 30, 2014 was as follows:

	July 1, 2013 Balance	Additions	Reductions	June 30, 2014 Balance	Due within One Year
Advance Payable	\$ 1,898,321	\$ 115,992	\$ -	\$ 2,014,313	\$ -
Notes payable	1,381,756	-	(11,059)	1,370,697	11,979
Bonds payable	4,480,000	-	-	4,480,000	-
Original issue discount	<u>(97,490)</u>	<u>-</u>	<u>3,259</u>	<u>(94,231)</u>	<u>(3,259)</u>
Total	<u>\$ 7,662,587</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,770,779</u>	<u>\$ 8,720</u>

**TOWN OF PARADISE**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2014

**NOTE 15: PRIOR PERIOD ADJUSTMENT**

The Town determined that the following amounts were recorded in the incorrect period:

<u>Fund</u>	<u>Description of Restatement</u>	<u>Amount</u>
<u>Governmental funds</u>		
Government Wide	To record provision for loan loss allowance.	\$ 8,438,773
General Fund	To properly remove prepaid bond issuance costs pursuant to GASB 65	\$ 210,055
General Fund	To reconcile interest income earned on loan to the allowable interest rate under the terms of the loan.	<u>25,763</u>
	Total Fund Balance Restatement	<u>\$ 8,674,591</u>

**NOTE 16: MANAGEMENT'S REVIEW OF SUBSEQUENT EVENTS**

The Town has evaluated subsequent events through the date of this report, which is February 26, 2014, the date these financial statements were available to be issued, and has determined there were no material events requiring disclosure.

**REQUIRED SUPPLEMENTARY INFORMATION**

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**GENERAL FUND**  
**JUNE 30, 2014**

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>REVENUES</u></b>				
Taxes and assessments:				
Secured and unsecured property taxes	\$ 4,233,160	\$ 4,254,216	\$ 4,310,387	\$ 56,171
Sales and use taxes	1,703,356	1,770,000	1,758,211	(11,789)
Transient lodging taxes	178,967	175,067	185,352	10,285
Franchise taxes	847,760	858,951	873,541	14,590
Real property transfer taxes	<u>48,116</u>	<u>68,714</u>	<u>68,914</u>	<u>200</u>
Total taxes and assessments	<u>7,011,359</u>	<u>7,126,948</u>	<u>7,196,405</u>	<u>69,457</u>
Licenses, permits, and impact fees	3,032	2,132	3,854	1,722
Fines and forfeitures	77,200	53,000	50,150	(2,850)
Use of money and property:	-	-	-	-
Interest earned	7,000	6,000	9,744	3,744
Intergovernmental revenues:				
Motor vehicle in-lieu tax	1,929,000	1,920,000	1,922,350	2,350
Homeowners property tax relief	70,437	69,109	69,109	-
Federal-other	500	430	430	-
State-other	<u>61,000</u>	<u>73,040</u>	<u>81,541</u>	<u>8,501</u>
Total intergovernmental revenues	<u>2,060,937</u>	<u>2,062,579</u>	<u>2,073,430</u>	<u>10,851</u>
Charges for services:				
Police	32,778	24,601	26,390	1,789
Fire	11,525	11,075	7,027	(4,048)
Community development	25,531	28,573	30,934	2,361
Parks and recreation	3,000	3,000	3,250	250
Public works	39,320	27,018	47,519	20,501
Administration	<u>51,940</u>	<u>51,500</u>	<u>66,073</u>	<u>14,573</u>
Total charges for services	<u>164,094</u>	<u>145,767</u>	<u>181,193</u>	<u>35,426</u>
Other revenues	<u>16,700</u>	<u>42,509</u>	<u>169,418</u>	<u>126,909</u>
Total Revenues	<u>9,340,322</u>	<u>9,438,935</u>	<u>9,684,194</u>	<u>245,259</u>
<b><u>EXPENDITURES</u></b>				
Current:				
General government:				
Town council	34,963	36,438	36,891	(453)
Town manager	155,512	151,719	153,649	(1,930)
Town attorney	172,330	192,451	168,215	24,236
Central service	525,979	534,667	534,169	498
Financial services	203,183	203,183	202,733	450
Town clerk	249,623	248,005	248,851	(846)
Risk management	62,135	70,002	69,389	613
Non-departmental	<u>65,200</u>	<u>67,000</u>	<u>68,311</u>	<u>(1,311)</u>
Total general government	<u>1,468,925</u>	<u>1,503,465</u>	<u>1,482,208</u>	<u>21,257</u>

**TOWN OF PARADISE**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (CONTINUED)  
BUDGET TO ACTUAL  
GENERAL FUND  
JUNE 30, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Community development				
Planning	190,272	181,104	181,395	(291)
Solid waste	<u>28,909</u>	<u>28,960</u>	<u>30,048</u>	<u>(1,088)</u>
Total community development	<u>219,181</u>	<u>210,064</u>	<u>211,443</u>	<u>(1,379)</u>
Public safety:				
Police	-	-	-	-
Administration	677,967	652,292	649,145	3,147
Operations	2,088,461	2,121,586	2,143,682	(22,096)
Communications	752,715	741,610	697,982	43,628
Motor pool operations	167,177	166,657	180,230	(13,573)
Fire <sup>n</sup>				
Administration	170,564	167,842	166,503	1,339
Emergency operations center	10,081	10,269	9,876	393
Suppression	2,958,776	2,876,699	2,842,100	34,599
Volunteers	<u>38,581</u>	<u>35,581</u>	<u>19,315</u>	<u>16,266</u>
Total public safety	<u>6,864,322</u>	<u>6,772,536</u>	<u>6,708,833</u>	<u>63,703</u>
Public works:				
Engineering	22,053	20,790	17,424	3,366
Parks and recreation	11,090	12,090	9,306	-
Public facilities	<u>4,700</u>	<u>4,700</u>	<u>4,709</u>	<u>(9)</u>
Total public works	<u>37,843</u>	<u>37,580</u>	<u>31,439</u>	<u>6,141</u>
Capital outlay	<u>64,825</u>	<u>68,700</u>	<u>71,216</u>	<u>(2,516)</u>
Debt service:				
Principal	825,128	817,539	819,929	(2,390)
Interest and fiscal charges	<u>317,941</u>	<u>308,069</u>	<u>303,824</u>	<u>4,245</u>
Total debt service	<u>1,143,069</u>	<u>1,125,608</u>	<u>1,123,753</u>	<u>1,855</u>
Total expenditures	<u>9,798,165</u>	<u>9,717,953</u>	<u>9,628,892</u>	<u>89,061</u>
Excess of revenues over (under) expenditures	<u>(457,843)</u>	<u>(279,018)</u>	<u>55,302</u>	<u>334,320</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Proprietary Fund	41,119	41,119	41,119	-
Transfers in	<u>493,632</u>	<u>494,454</u>	<u>481,681</u>	<u>(12,773)</u>
Total Other Financing Sources (Uses)	<u>534,751</u>	<u>535,573</u>	<u>522,800</u>	<u>(336,151)</u>
				F
Net Change in Fund Balance	\$ <u>76,908</u>	\$ <u>256,555</u>	<u>578,102</u>	\$ <u>321,547</u>
Fund Balance Restated - July 1, 2013	-	-	1,356,394	1,356,394
Fund Balance - June 30, 2014	<u>76,908</u>	<u>256,555</u>	\$ <u>1,934,496</u>	<u>1,677,941</u>



**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**HOME GRANT FUND**  
**JUNE 30, 2014**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>REVENUES</u></b>				
Program income	\$ -	\$ -	\$ 100,426	\$ 100,426
Total Revenues	-	-	100,426	100,426
<b><u>EXPENDITURES</u></b>				
Current:	-	-	-	-
Community development	-	-	147,879	(147,879)
Total Expenditures	-	-	147,879	(147,879)
Excess of revenues over (under) expenditures	-	-	(47,453)	(47,453)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers out	-	-	(31,405)	(31,405)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(31,405)	(31,405)
Net Change in Fund Balance	-	-	(78,858)	(78,858)
Fund Balance - July 1, 2013	-	-	84,223	84,223
Fund Balance - June 30, 2014	\$ -	\$ -	\$ 5,365	\$ 5,365

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 CAL HOME REHABILITATION FUND  
 JUNE 30, 2014

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>REVENUES</u></b>				
Use of money and property Program Income	\$ 200	\$ 200	\$ 335	\$ 135
	<u>-</u>	<u>-</u>	<u>42,730</u>	<u>42,730</u>
Total Revenues	<u>200</u>	<u>200</u>	<u>43,065</u>	<u>42,865</u>
<b><u>EXPENDITURES</u></b>				
Current:				
Community Development	<u>-</u>	<u>-</u>	<u>9,509</u>	<u>(9,509)</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>9,509</u>	<u>(9,509)</u>
Exces of revenues over (under) expenditures	<u>200</u>	<u>200</u>	<u>33,556</u>	<u>33,356</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers out	<u>-</u>	<u>-</u>	<u>(2,119)</u>	<u>(2,119)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(2,119)</u>	<u>(2,119)</u>
Net Change in Fund Balance	200	200	31,437	31,237
Fund Balance - July 1, 2013	<u>-</u>	<u>-</u>	<u>53,493</u>	<u>53,493</u>
Fund Balance - June 30, 2014	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 84,930</u>	<u>\$ 84,730</u>

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 FIRST TIME HOME BUYER FUND  
 JUNE 30, 2014

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>REVENUES</u></b>				
Intergovernmental revenues	\$ 2,872,353	\$ 2,720,647	\$ 2,480,845	\$ (239,802)
Total Revenues	<u>2,872,353</u>	<u>2,720,647</u>	<u>2,480,845</u>	<u>(239,802)</u>
<b><u>EXPENDITURES</u></b>				
Current:				
Community development	<u>2,753,591</u>	<u>2,595,624</u>	<u>2,400,479</u>	<u>195,145</u>
Total Expenditures	<u>2,753,591</u>	<u>2,595,624</u>	<u>2,400,479</u>	<u>195,145</u>
Excess of revenues over (under) expenditures	<u>118,762</u>	<u>125,023</u>	<u>80,366</u>	<u>(44,657)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	-	-	-	-
Transfers out	<u>(118,762)</u>	<u>(125,023)</u>	<u>(80,366)</u>	<u>44,657</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(118,762)</u>	<u>(125,023)</u>	<u>(80,366)</u>	<u>44,657</u>
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -
Fund Balance (Deficit) - July 1, 2013	-	-	-	-
Fund Balance (Deficit) - June 30, 2014	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOWN OF PARADISE**  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF FUNDING PROGRESS - OTHER POST-EMPLOYMENT BENEFITS

<u>Actuarial Valuation Date</u>	<u>Entry Age Normal Cost Actuarial Accrued Liability</u>	<u>Actuarial Value of Assets</u>	<u>Unfunded Liability (Excess Assets)</u>	<u>Funded Ratio</u>	<u>Annual Covered Payroll</u>	<u>Unfunded Actuarial Liability as a percentage of Payroll</u>
July 1, 2011	\$ 10,165,475,166	\$ 8,470,235,152	\$ 1,695,240,014	83,3 %	\$ 955,980,815	177,3 %
July 1, 2012	\$ 10,951,745,049	\$ 9,135,654,246	\$ 1,816,090,803	83,4 %	\$ 949,833,090	191,2 %
July 1, 2013	\$ 11,724,021,480	\$ 9,854,787,710	\$ 1,869,233,770	84,1 %	\$ 947,734,809	197,2 %

**SUPPLEMENTARY INFORMATION**

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2014**

<b>Special Revenue Funds</b>				
	<b>Cluster Septic</b>	<b>Animal Control Shelter</b>	<b>Gas Tax</b>	<b>Traffic Safety</b>
<b><u>ASSETS</u></b>				
Cash and investments	\$ -	\$ -	\$ 463,083	\$ 18,764
Accounts receivable	-	8,315	91,013	4,563
Interest receivable	-	-	171	7
Due from other funds	-	-	-	-
Advances receivable	-	-	-	-
Prepaid items	-	-	-	-
	-	-	-	-
Total Assets	\$ -	\$ 8,315	\$ 554,267	\$ 23,334
<b><u>LIABILITIES:</u></b>				
Accounts payable	\$ -	\$ 2,390	\$ 29,259	\$ -
Accrued wages	-	3,841	21,375	-
Due to other funds	4,339	580	-	-
Unearned revenue	-	-	-	-
	-	-	-	-
Total Liabilities	4,339	6,811	50,634	-
<b><u>FUND BALANCES (DEFICITS):</u></b>				
Restricted	-	1,504	503,633	23,334
Unassigned	(4,339)	-	-	-
	-	-	-	-
Total Fund Balances (Deficits)	(4,339)	1,504	503,633	23,334
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ -	\$ 8,315	\$ 554,267	\$ 23,334

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**JUNE 30, 2014**

	<b>Special Revenue Funds</b>			
	<b>Special Projects</b>	<b>EDBG Repayment</b>	<b>HUD Revolving Loan</b>	<b>SLESF</b>
<b><u>ASSETS</u></b>				
Cash and investments	\$ 255,359	\$ 74,565	\$ 161,903	\$ 10,989
Accounts receivable	-	-	-	6,089
Interest receivable	-	30	62	4
Due from other funds	-	-	-	-
Advances receivable	-	-	-	-
Prepaid items	-	-	-	-
	-	-	-	-
Total Assets	<b>\$ 255,359</b>	<b>\$ 74,595</b>	<b>\$ 161,965</b>	<b>\$ 17,082</b>
<b><u>LIABILITIES:</u></b>				
Accounts payable	\$ -	\$ 43	\$ -	\$ -
Accrued wages	-	4,686	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
	-	-	-	-
Total Liabilities	-	<b>4,729</b>	-	-
<b><u>FUND BALANCES (DEFICITS):</u></b>				
Restricted	255,359	69,866	161,965	17,082
Unassigned	-	-	-	-
	-	-	-	-
Total Fund Balances (Deficits)	<b>255,359</b>	<b>69,866</b>	<b>161,965</b>	<b>17,082</b>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<b>\$ 255,359</b>	<b>\$ 74,595</b>	<b>\$ 161,965</b>	<b>\$ 17,082</b>

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**JUNE 30, 2014**

	<b>Special Revenue Funds</b>			
	<b>Citizen Police</b>	<b>CMAQ</b>	<b>Asset Seizure</b>	<b>Highway Safety Improvement</b>
<b><u>ASSETS</u></b>				
Cash and investments	\$ 15,088	\$ -	\$ 5,582	\$ -
Accounts receivable	-	-	-	65,072
Interest receivable	6	-	2	-
Due from other funds	-	-	-	-
Advances receivable	-	-	-	-
Prepaid items	-	-	-	-
	-	-	-	-
Total Assets	\$ 15,094	\$ -	\$ 5,584	\$ 65,072
<b><u>LIABILITIES:</u></b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages	-	-	-	-
Due to other funds	-	-	-	65,072
Unearned revenue	-	-	-	-
	-	-	-	-
Total Liabilities	-	-	-	65,072
<b><u>FUND BALANCES (DEFICITS):</u></b>				
Restricted	15,094	-	5,584	-
Unassigned	-	-	-	-
	-	-	-	-
Total Fund Balances (Deficits)	15,094	-	5,584	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 15,094	\$ -	\$ 5,584	\$ 65,072



**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**JUNE 30, 2014**

	<b>Special Revenue Funds</b>			
	<u>Safe Route to School</u>	<u>95 Impact Signalization</u>	<u>95 Impact PDFC</u>	<u>95 Impact FDFC</u>
<b><u>ASSETS</u></b>				
Cash and investments	\$ -	\$ 70,123	\$ 41,573	\$ 16,123
Accounts receivable	28,581	-	-	-
Interest receivable	-	27	16	6
Due from other funds	-	-	-	-
Advances receivable	-	-	-	-
Prepaid items	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 28,581</u>	<u>\$ 70,150</u>	<u>\$ 41,589</u>	<u>\$ 16,129</u>
<b><u>LIABILITIES:</u></b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages	-	-	-	-
Due to other funds	28,581	-	-	-
Unearned revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>28,581</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>FUND BALANCES (DEFICITS):</u></b>				
Restricted	-	70,150	41,589	16,129
Unassigned	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>-</u>	<u>70,150</u>	<u>41,589</u>	<u>16,129</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 28,581</u>	<u>\$ 70,150</u>	<u>\$ 41,589</u>	<u>\$ 16,129</u>

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**JUNE 30, 2014**

	<b>Special Revenue Funds</b>			
	<b>95 Impact Road</b>	<b>CDBG</b>	<b>Building Safety and Waste Water Services</b>	<b>Local Transportati on</b>
<b><u>ASSETS</u></b>				
Cash and investments	\$ 479,944	\$ -	\$ 180,199	\$ 711,674
Accounts receivable	-	46,932	15,301	41,847
Interest receivable	183	-	68	453
Due from other funds	-	-	-	472,237
Advances receivable	-	-	19,535	-
Prepaid items	-	-	29,685	-
	<u>-</u>	<u>-</u>	<u>29,685</u>	<u>-</u>
Total Assets	<u>\$ 480,127</u>	<u>\$ 46,932</u>	<u>\$ 244,788</u>	<u>\$ 1,226,211</u>
<b><u>LIABILITIES:</u></b>				
Accounts payable	\$ -	\$ 1,468	\$ 5,957	\$ 2,118
Accrued wages	-	-	15,469	630
Due to other funds	-	45,481	-	-
Unearned revenue	-	-	29,290	-
	<u>-</u>	<u>-</u>	<u>29,290</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>46,949</u>	<u>50,716</u>	<u>2,748</u>
<b><u>FUND BALANCES (DEFICITS):</u></b>				
Restricted	480,127	-	194,072	1,223,463
Unassigned	-	(17)	-	-
	<u>-</u>	<u>(17)</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>480,127</u>	<u>(17)</u>	<u>194,072</u>	<u>1,223,463</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 480,127</u>	<u>\$ 46,932</u>	<u>\$ 244,788</u>	<u>\$ 1,226,211</u>

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**JUNE 30, 2014**

	<b>Special Revenue Funds</b>			
	<b>Paradise Housing Authority</b>	<b>Abandoned Vehicle</b>	<b>95 Impact Drainage</b>	<b>AVOID</b>
<b><u>ASSETS</u></b>				
Cash and investments	\$ 17,000	\$ 93,590	\$ 645,955	\$ -
Accounts receivable	-	2,954	-	8,632
Interest receivable	-	36	247	-
Due from other funds	-	-	-	-
Advances receivable	-	-	-	-
Prepaid items	-	-	-	-
	-	-	-	-
Total Assets	<u>\$ 17,000</u>	<u>\$ 96,580</u>	<u>\$ 646,202</u>	<u>\$ 8,632</u>
<b><u>LIABILITIES:</u></b>				
Accounts payable	\$ -	\$ 1	\$ -	\$ 1,372
Accrued wages	-	-	-	-
Due to other funds	-	-	-	7,266
Unearned revenue	-	-	-	-
	-	-	-	-
Total Liabilities	<u>-</u>	<u>1</u>	<u>-</u>	<u>8,638</u>
<b><u>FUND BALANCES (DEFICITS):</u></b>				
Restricted	17,000	96,579	646,202	-
Unassigned	-	-	-	(6)
	-	-	-	-
Total Fund Balances (Deficits)	<u>17,000</u>	<u>96,579</u>	<u>646,202</u>	<u>(6)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 17,000</u>	<u>\$ 96,580</u>	<u>\$ 646,202</u>	<u>\$ 8,632</u>

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**JUNE 30, 2014**

	<b>Special Revenue Funds</b>			
	<b>Traffic Safety - DUI</b>			
	<b>General Plan Fee Fund</b>	<b>Impound Fees Fund</b>	<b>AB109 State Funds</b>	<b>CalHome Grant</b>
<b><u>ASSETS</u></b>				
Cash and investments	\$ 129,231	\$ 42,100	\$ 97,969	\$ 206,500
Accounts receivable	-	-	-	-
Interest receivable	50	16	-	-
Due from other funds	-	-	-	-
Advances receivable	-	-	-	-
Prepaid items	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 129,281</u>	<u>\$ 42,116</u>	<u>\$ 97,969</u>	<u>\$ 206,500</u>
<b><u>LIABILITIES:</u></b>				
Accounts payable	\$ 13	\$ 975	\$ -	\$ -
Accrued wages	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	97,857	206,500
	<u>-</u>	<u>-</u>	<u>97,857</u>	<u>206,500</u>
Total Liabilities	<u>13</u>	<u>975</u>	<u>97,857</u>	<u>206,500</u>
<b><u>FUND BALANCES (DEFICITS):</u></b>				
Restricted	129,268	41,141	112	-
Unassigned	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>129,268</u>	<u>41,141</u>	<u>112</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 129,281</u>	<u>\$ 42,116</u>	<u>\$ 97,969</u>	<u>\$ 206,500</u>

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**JUNE 30, 2014**

	<b>Special Revenue Funds</b>			
	<u>Clark Road Signal</u>	<u>Improvement Agreements</u>	<u>Tree Replacement in Lieu</u>	<u>Hydrant Maintenance</u>
<b><u>ASSETS</u></b>				
Cash and investments	\$ 6,050	\$ 8,000	\$ 2,498	\$ -
Accounts receivable	-	-	-	3,550
Interest receivable	2	-	-	-
Due from other funds	-	-	-	-
Advances receivable	-	-	-	-
Prepaid items	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 6,052</u>	<u>\$ 8,000</u>	<u>\$ 2,498</u>	<u>\$ 3,550</u>
<b><u>LIABILITIES:</u></b>				
Accounts payable	\$ -	\$ 8,000	\$ -	\$ -
Accrued wages	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>8,000</u>	<u>-</u>	<u>-</u>
<b><u>FUND BALANCES (DEFICITS):</u></b>				
Restricted	6,052	-	2,498	3,550
Unassigned	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>6,052</u>	<u>-</u>	<u>2,498</u>	<u>3,550</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 6,052</u>	<u>\$ 8,000</u>	<u>\$ 2,498</u>	<u>\$ 3,550</u>

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**JUNE 30, 2014**

	<b>Special Revenue Funds</b>			
	<b>Disability Access and Education</b>	<b>Regional Surface Transportati on Program</b>	<b>SMIP Fund</b>	<b>Police Department Seizures Fund</b>
<b><u>ASSETS</u></b>				
Cash and investments	\$ 41	\$ -	\$ 1,930	\$ 2,051
Accounts receivable	-	-	-	-
Interest receivable	-	-	1	-
Due from other funds	-	-	-	-
Advances receivable	-	-	-	-
Prepaid items	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 41</u>	<u>\$ -</u>	<u>\$ 1,931</u>	<u>\$ 2,051</u>
<b><u>LIABILITIES:</u></b>				
Accounts payable	\$ 4	\$ -	\$ 544	\$ -
Accrued wages	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>4</u>	<u>-</u>	<u>544</u>	<u>-</u>
<b><u>FUND BALANCES (DEFICITS):</u></b>				
Restricted	37	-	1,387	2,051
Unassigned	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>37</u>	<u>-</u>	<u>1,387</u>	<u>2,051</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 41</u>	<u>\$ -</u>	<u>\$ 1,931</u>	<u>\$ 2,051</u>

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**JUNE 30, 2014**

	<b>Special Revenue Funds</b>			
	<b>Department of Justice Livescan Fees Fund</b>	<b>Police Department Trading Card Fund</b>	<b>Chaplains- Disaster Relief Fund</b>	<b>Canine Protect Fund</b>
<b><u>ASSETS</u></b>				
Cash and investments	\$ 722	\$ 1,755	\$ -	\$ 25,602
Accounts receivable	-	-	-	-
Interest receivable	-	1	-	10
Due from other funds	-	-	-	-
Advances receivable	-	-	-	-
Prepaid items	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 722</u>	<u>\$ 1,756</u>	<u>\$ -</u>	<u>\$ 25,612</u>
<b><u>LIABILITIES:</u></b>				
Accounts payable	\$ 722	\$ -	\$ -	\$ -
Accrued wages	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>722</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>FUND BALANCES (DEFICITS):</u></b>				
Restricted	-	1,756	-	25,612
Unassigned	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>-</u>	<u>1,756</u>	<u>-</u>	<u>25,612</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 722</u>	<u>\$ 1,756</u>	<u>\$ -</u>	<u>\$ 25,612</u>

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**JUNE 30, 2014**

	<b>Special Revenue Funds</b>			
	<b>Fire Fund</b>	<b>Animal Control Fund</b>	<b>Police Fund</b>	<b>Special Projects Donations Fund</b>
<b><u>ASSETS</u></b>				
Cash and investments	\$ 6,202	\$ 58,084	\$ 355	\$ 34
Accounts receivable	-	-	-	-
Interest receivable	2	22	-	-
Due from other funds	-	-	-	-
Advances receivable	-	-	-	-
Prepaid items	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 6,204</u>	<u>\$ 58,106</u>	<u>\$ 355</u>	<u>\$ 34</u>
<b><u>LIABILITIES:</u></b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>FUND BALANCES (DEFICITS):</u></b>				
Restricted	6,204	58,106	355	34
Unassigned	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>6,204</u>	<u>58,106</u>	<u>355</u>	<u>34</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 6,204</u>	<u>\$ 58,106</u>	<u>\$ 355</u>	<u>\$ 34</u>



**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**JUNE 30, 2014**

<b>Capital Projects Funds</b>
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	<u>Capital Improvement</u>	<u>Transportati on Capital Projects</u>	<u>Capital Leases</u>
<b><u>ASSETS</u></b>			
Cash and investments	\$ 173	\$ -	\$ 4,405
Accounts receivable	-	-	-
Interest receivable	-	6	-
Due from other funds	-	-	-
Advances receivable	-	-	-
Prepaid items	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 173</u>	<u>\$ 6</u>	<u>\$ 4,405</u>
<b><u>LIABILITIES:</u></b>			
Accounts payable	\$ 173	\$ -	\$ -
Accrued wages	-	-	-
Due to other funds	-	6	-
Unearned revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>173</u>	<u>6</u>	<u>-</u>
<b><u>FUND BALANCES (DEFICITS):</u></b>			
Restricted	-	-	4,405
Unassigned	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>-</u>	<u>-</u>	<u>4,405</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 173</u>	<u>\$ 6</u>	<u>\$ 4,405</u>

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**JUNE 30, 2014**

	<b>Debt Service Fund</b>	
<b><u>ASSETS</u></b>	<b>Wastewater Design Assessment District</b>	<b>Total Non- major Governmental Funds</b>
Cash and investments	\$ 6,278	\$ 3,861,494
Accounts receivable	-	322,849
Interest receivable	-	1,428
Due from other funds	-	472,237
Advances receivable	-	19,535
Prepaid items	-	29,685
Total Assets	\$ 6,278	\$ 4,707,228
 <b><u>LIABILITIES:</u></b>		
Accounts payable	\$ -	\$ 53,039
Accrued wages	-	46,001
Due to other funds	-	151,325
Unearned revenue	-	333,647
Total Liabilities	-	584,012
 <b><u>FUND BALANCES (DEFICITS):</u></b>		
Restricted	6,278	4,127,578
Unassigned	-	(4,362)
Total Fund Balances (Deficits)	6,278	4,123,216
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,278	\$ 4,707,228

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**JUNE 30, 2014**

<b>Special Revenue Funds</b>				
	<b>Cluster Septic</b>	<b>Animal Control Shelter</b>	<b>Gas Tax</b>	<b>Traffic Safety</b>
<b>REVENUES</b>				
Taxes and assessments	\$ -	\$ 132,409	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-	-
Fines and forfeitures	-	4,094	-	21,750
Use of money and property	-	-	515	21
Intergovernmental revenues	-	602	859,749	-
Charges for services	-	31,606	172	-
Program Income	-	-	-	-
Other revenues	-	24	42,080	-
Total Revenues	<u>-</u>	<u>168,735</u>	<u>902,516</u>	<u>21,771</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Community development	-	-	-	-
Public safety	-	135,789	-	-
Public works	-	-	-	-
Streets	-	-	944,493	-
Capital Outlay	-	-	12,461	-
Debt service:				
Principal	-	193	29,854	-
Total Expenditures	<u>-</u>	<u>135,982</u>	<u>986,808</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>32,753</u>	<u>(84,292)</u>	<u>21,771</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	393,120	-
Transfers out	<u>-</u>	<u>(34,087)</u>	<u>(198,778)</u>	<u>(30,000)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(34,087)</u>	<u>194,342</u>	<u>(30,000)</u>
Net Change in Fund Balances	<u>-</u>	<u>(1,334)</u>	<u>110,050</u>	<u>(8,229)</u>
Fund Balances (Deficits) - July 1, 2013	<u>(4,339)</u>	<u>2,838</u>	<u>393,583</u>	<u>31,563</u>
Fund Balances (Deficits) - June 30, 2014	<u>\$ (4,339)</u>	<u>\$ 1,504</u>	<u>\$ 503,633</u>	<u>\$ 23,334</u>

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**(CONTINUED)**  
**JUNE 30, 2014**

	<b>Special Revenue Funds</b>			
	<b>Special Projects</b>	<b>EDBG Repayment</b>	<b>HUD Revolving Loan</b>	<b>SLESF</b>
<b>REVENUES</b>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	-	90	186	12
Intergovernmental revenues	-	-	-	100,000
Charges for services	-	-	-	-
Program Income	-	-	9,144	-
Other revenues	-	5,843	-	-
	<u>-</u>	<u>5,843</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>5,933</u>	<u>9,330</u>	<u>100,012</u>
<b>EXPENDITURES</b>				
Current:				
General government	50	-	-	-
Community development	-	144,801	570	-
Public safety	-	-	-	23,800
Public works	-	-	-	-
Streets	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal	-	-	-	24,064
	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,064</u>
Total Expenditures	<u>50</u>	<u>144,801</u>	<u>570</u>	<u>47,864</u>
Excess of revenues over (under) expenditures	<u>(50)</u>	<u>(138,868)</u>	<u>8,760</u>	<u>52,148</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	182,943	-	-
Transfers out	-	(29,621)	-	(50,000)
	<u>-</u>	<u>153,322</u>	<u>-</u>	<u>(50,000)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>153,322</u>	<u>-</u>	<u>(50,000)</u>
Net Change in Fund Balances	<u>(50)</u>	<u>14,454</u>	<u>8,760</u>	<u>2,148</u>
Fund Balances (Deficits) - July 1, 2013	<u>255,409</u>	<u>55,412</u>	<u>153,205</u>	<u>14,934</u>
Fund Balances (Deficits) - June 30, 2014	<u>\$ 255,359</u>	<u>\$ 69,866</u>	<u>\$ 161,965</u>	<u>\$ 17,082</u>

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**(CONTINUED)**  
**JUNE 30, 2014**

<b>Special Revenue Funds</b>				
	<b>Citizen Police</b>	<b>CMAQ</b>	<b>Asset Seizure</b>	<b>Highway Safety Improvement</b>
<b>REVENUES</b>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	17	-	6	-
Intergovernmental revenues	-	1,282,632	-	123,662
Charges for services	8	-	-	-
Program Income	-	-	-	-
Other revenues	<u>5,822</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>5,847</u>	<u>1,282,632</u>	<u>6</u>	<u>123,662</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Community development	-	-	-	-
Public safety	4,235	-	-	-
Public works	-	-	-	-
Streets	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>4,235</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>1,612</u>	<u>1,282,632</u>	<u>6</u>	<u>123,662</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>(1,282,632)</u>	<u>-</u>	<u>(123,662)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(1,282,632)</u>	<u>-</u>	<u>(123,662)</u>
Net Change in Fund Balances	<u>1,612</u>	<u>-</u>	<u>6</u>	<u>-</u>
Fund Balances (Deficits) - July 1, 2013	<u>13,482</u>	<u>-</u>	<u>5,578</u>	<u>-</u>
Fund Balances (Deficits) - June 30, 2014	<u>\$ 15,094</u>	<u>\$ -</u>	<u>\$ 5,584</u>	<u>\$ -</u>

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**(CONTINUED)**  
**JUNE 30, 2014**

<b>Special Revenue Funds</b>
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	<b>Safe Route to School</b>	<b>95 Impact Signalization</b>	<b>95 Impact PDFC</b>	<b>95 Impact FDFC</b>
<b><u>REVENUES</u></b>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	3,057	5,330	4,064
Fines and forfeitures	-	-	-	-
Use of money and property	-	81	47	19
Intergovernmental revenues	19,641	-	-	-
Charges for services	-	-	-	-
Program Income	-	-	-	-
Other revenues	-	-	-	-
	-	-	-	-
Total Revenues	19,641	3,138	5,377	4,083
<b><u>EXPENDITURES</u></b>				
Current:				
General government	-	-	-	-
Community development	-	-	-	-
Public safety	19,641	-	-	-
Public works	-	-	-	-
Streets	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
	-	-	-	-
Total Expenditures	19,641	-	-	-
Excess of revenues over (under) expenditures	-	3,138	5,377	4,083
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	3,138	5,377	4,083
Fund Balances (Deficits) - July 1, 2013	-	67,012	36,212	12,046
Fund Balances (Deficits) - June 30, 2014	\$ -	\$ 70,150	\$ 41,589	\$ 16,129

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**(CONTINUED)**  
**JUNE 30, 2014**

	<b>Special Revenue Funds</b>			
	<b>95 Impact Road</b>	<b>CDBG</b>	<b>Building Safety and Waste Water Services</b>	<b>Local Transportati on</b>
<b>REVENUES</b>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	39,782	-	804,437	-
Fines and forfeitures	-	-	15,223	-
Use of money and property	552	-	3,359	1,361
Intergovernmental revenues	-	117,897	-	940,007
Charges for services	-	-	15,345	-
Program Income	-	-	-	-
Other revenues	-	-	1,747	27,091
Total Revenues	<u>40,334</u>	<u>117,897</u>	<u>840,111</u>	<u>968,459</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Community development	-	52,362	-	-
Public safety	-	-	-	-
Public works	-	-	546,792	-
Streets	-	-	-	889,524
Capital Outlay	-	-	-	-
Debt service:				
Principal	-	-	386	-
Total Expenditures	<u>-</u>	<u>52,362</u>	<u>547,178</u>	<u>889,524</u>
Excess of revenues over (under) expenditures	<u>40,334</u>	<u>65,535</u>	<u>292,933</u>	<u>78,935</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>(65,552)</u>	<u>(130,809)</u>	<u>(20,220)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(65,552)</u>	<u>(130,809)</u>	<u>(20,220)</u>
Net Change in Fund Balances	<u>40,334</u>	<u>(17)</u>	<u>162,124</u>	<u>58,715</u>
Fund Balances (Deficits) - July 1, 2013	<u>439,793</u>	<u>-</u>	<u>31,948</u>	<u>1,164,748</u>
Fund Balances (Deficits) - June 30, 2014	<u>\$ 480,127</u>	<u>\$ (17)</u>	<u>\$ 194,072</u>	<u>\$ 1,223,463</u>

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**(CONTINUED)**  
**JUNE 30, 2014**

	<b>Special Revenue Funds</b>			
	<b>Town of Paradise Housing Authority</b>	<b>Abandoned Vehicle</b>	<b>95 Impact Drainage</b>	<b>AVOID</b>
<b><u>REVENUES</u></b>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	25,320	-
Fines and forfeitures	-	-	-	-
Use of money and property	-	114	743	-
Intergovernmental revenues	-	38,765	-	53,081
Charges for services	-	-	-	-
Program Income	17,000	-	-	-
Other revenues	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>17,000</u>	<u>38,879</u>	<u>26,063</u>	<u>53,081</u>
<b><u>EXPENDITURES</u></b>				
Current:				
General government	-	-	-	-
Community development	-	-	-	-
Public safety	-	1,056	-	53,087
Public works	-	-	-	-
Streets	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>1,056</u>	<u>-</u>	<u>53,087</u>
Excess of revenues over (under) expenditures	<u>17,000</u>	<u>37,823</u>	<u>26,063</u>	<u>(6)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	-	-	-	-
Transfers out	-	(4,444)	-	-
	<u>-</u>	<u>(4,444)</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(4,444)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>17,000</u>	<u>33,379</u>	<u>26,063</u>	<u>(6)</u>
Fund Balances (Deficits) - July 1, 2013	<u>-</u>	<u>63,200</u>	<u>620,139</u>	<u>-</u>
Fund Balances (Deficits) - June 30, 2014	<u>\$ 17,000</u>	<u>\$ 96,579</u>	<u>\$ 646,202</u>	<u>\$ (6)</u>



**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**(CONTINUED)**  
**JUNE 30, 2014**

	<b>Special Revenue Funds</b>			
	<b>Traffic Safety - DUI</b>			
	<b>General Plan Fee</b>	<b>Impound Fees</b>	<b>AB109 State</b>	<b>CalHome Grant</b>
<b>REVENUES</b>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-	-
Fines and forfeitures	-	-	6,250	-
Use of money and property	149	48	112	-
Intergovernmental revenues	-	-	64,555	43,500
Charges for services	36,334	15,120	-	-
Program Income	-	-	-	-
Other revenues	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>36,483</u>	<u>15,168</u>	<u>70,917</u>	<u>43,500</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Community development	-	-	-	40,000
Public safety	-	4,978	63,125	-
Public works	-	-	-	-
Streets	-	-	-	-
Capital Outlay	-	-	7,680	-
Debt service:				
Principal	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>4,978</u>	<u>70,805</u>	<u>40,000</u>
Excess of revenues over (under) expenditures	<u>36,483</u>	<u>10,190</u>	<u>112</u>	<u>3,500</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	<u>(34,395)</u>	<u>-</u>	<u>-</u>	<u>(3,500)</u>
Total Other Financing Sources (Uses)	<u>(34,395)</u>	<u>-</u>	<u>-</u>	<u>(3,500)</u>
Net Change in Fund Balances	<u>2,088</u>	<u>10,190</u>	<u>112</u>	<u>-</u>
Fund Balances (Deficits) - July 1, 2013	<u>127,180</u>	<u>30,951</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits) - June 30, 2014	<u>\$ 129,268</u>	<u>\$ 41,141</u>	<u>\$ 112</u>	<u>\$ -</u>

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**(CONTINUED)**  
**JUNE 30, 2014**

<b>Special Revenue Funds</b>				
	<u>Clark Road Signal</u>	<u>Improvement Agreements</u>	<u>Tree Replacement in Lieu</u>	<u>Hydrant Maintenance</u>
<b>REVENUES</b>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	6,045	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	7	-	3	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	2,658	-
Program Income	-	-	-	-
Other revenues	-	-	-	2,711
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,711</u>
Total Revenues	<u>6,052</u>	<u>-</u>	<u>2,661</u>	<u>2,711</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	163	-
Community development	-	-	-	-
Public safety	-	-	-	282
Public works	-	-	-	-
Streets	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>163</u>	<u>282</u>
Excess of revenues over (under) expenditures	<u>6,052</u>	<u>-</u>	<u>2,498</u>	<u>2,429</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>6,052</u>	<u>-</u>	<u>2,498</u>	<u>2,429</u>
Fund Balances (Deficits) - July 1, 2013	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,121</u>
Fund Balances (Deficits) - June 30, 2014	<u>\$ 6,052</u>	<u>\$ -</u>	<u>\$ 2,498</u>	<u>\$ 3,550</u>

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**(CONTINUED)**  
**JUNE 30, 2014**

	<b>Special Revenue Funds</b>			
	<b>Disability Access and Education</b>	<b>Regional Surface Transportati on Program</b>	<b>SMIP Fund</b>	<b>Police Department Seizures Fund</b>
<b>REVENUES</b>				
Taxes and assessments	\$ -	\$ 299,314	\$ -	\$ -
Licenses, permits, and impact fees	-	-	71	-
Fines and forfeitures	-	-	-	-
Use of money and property	-	-	2	-
Intergovernmental revenues	-	-	-	-
Charges for services	22	-	-	-
Program Income	-	-	-	-
Other revenues	-	-	-	234
	<u>22</u>	<u>299,314</u>	<u>73</u>	<u>234</u>
Total Revenues	<u>22</u>	<u>299,314</u>	<u>73</u>	<u>234</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Streets	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>22</u>	<u>299,314</u>	<u>73</u>	<u>234</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	(299,314)	-	-
	<u>-</u>	<u>(299,314)</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(299,314)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>22</u>	<u>-</u>	<u>73</u>	<u>234</u>
Fund Balances (Deficits) - July 1, 2013	<u>15</u>	<u>-</u>	<u>1,314</u>	<u>1,817</u>
Fund Balances (Deficits) - June 30, 2014	<u>\$ 37</u>	<u>\$ -</u>	<u>\$ 1,387</u>	<u>\$ 2,051</u>

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**(CONTINUED)**  
**JUNE 30, 2014**

	<b>Special Revenue Funds</b>			
	<b>Department of Justice Livescan Fees Fund</b>	<b>Police Department Trading Card Fund</b>	<b>Chaplains- Disaster Relief Fund</b>	<b>Canine Protect Fund</b>
<b><u>REVENUES</u></b>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	-	1	-	29
Intergovernmental revenues	-	-	-	-
Charges for services	8,498	-	-	-
Program Income	-	-	-	-
Other revenues	-	-	-	3,160
Total Revenues	<u>8,498</u>	<u>1</u>	<u>-</u>	<u>3,189</u>
<b><u>EXPENDITURES</u></b>				
Current:				
General government	-	-	-	-
Community development	-	-	-	-
Public safety	8,498	-	288	3,923
Public works	-	-	-	-
Streets	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Total Expenditures	<u>8,498</u>	<u>-</u>	<u>288</u>	<u>3,923</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>1</u>	<u>(288)</u>	<u>(734)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>1</u>	<u>(288)</u>	<u>(734)</u>
Fund Balances (Deficits) - July 1, 2013	<u>-</u>	<u>1,755</u>	<u>288</u>	<u>26,346</u>
Fund Balances (Deficits) - June 30, 2014	<u>\$ -</u>	<u>\$ 1,756</u>	<u>\$ -</u>	<u>\$ 25,612</u>

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**(CONTINUED)**  
**JUNE 30, 2014**

	<b>Special Revenue Funds</b>			
	<b>Fire Fund</b>	<b>Animal Control Fund</b>	<b>Police Fund</b>	<b>Special Projects Donations Fund</b>
<b>REVENUES</b>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	6	66	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Program Income	-	-	-	-
Other revenues	-	7,491	-	-
	6	7,557	-	-
Total Revenues	6	7,557	-	-
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Community development	-	-	-	-
Public safety	-	73	-	-
Public works	-	-	-	-
Streets	-	-	-	-
Capital Outlay	-	-	-	3,500
Debt service:				
Principal	-	-	-	-
	-	-	-	-
Total Expenditures	-	73	-	3,500
Excess of revenues over (under) expenditures	6	7,484	-	(3,500)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	6	7,484	-	(3,500)
Fund Balances (Deficits) - July 1, 2013	6,198	50,622	355	3,534
Fund Balances (Deficits) - June 30, 2014	\$ 6,204	\$ 58,106	\$ 355	\$ 34

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**(CONTINUED)**  
**JUNE 30, 2014**

<b>Capital Projects Funds</b>
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	<b>Capital Improvement</b>	<b>Transportation Capital Projects</b>	<b>Capital Leases</b>
<b>REVENUES</b>			
Taxes and assessments	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-
Fines and forfeitures	-	-	-
Use of money and property	-	17	7
Intergovernmental revenues	-	-	-
Charges for services	-	-	-
Program Income	-	-	-
Other revenues	-	-	-
	-	-	-
Total Revenues	-	17	7
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Community development	-	-	-
Public safety	-	-	-
Public works	-	-	-
Streets	-	-	-
Capital Outlay	1,624,334	-	47,292
Debt service:			
Principal	-	-	-
	-	-	-
Total Expenditures	1,624,334	-	47,292
Excess of revenues over (under) expenditures	(1,624,334)	17	(47,285)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	1,624,334	-	-
Transfers out	-	(261,174)	-
Total Other Financing Sources (Uses)	1,624,334	(261,174)	-
Net Change in Fund Balances	-	(261,157)	(47,285)
Fund Balances (Deficits) - July 1, 2013	-	261,157	51,690
Fund Balances (Deficits) - June 30, 2014	\$ -	\$ -	\$ 4,405

**TOWN OF PARADISE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**(CONTINUED)**  
**JUNE 30, 2014**

	<b>Debt Service Fund</b>	
	<b>Wastewater Design Assessment District</b>	<b>Total Non- major Governmental Funds</b>
<b><u>REVENUES</u></b>		
Taxes and assessments	\$ -	\$ 431,723
Licenses, permits, and impact fees	-	888,106
Fines and forfeitures	-	47,317
Use of money and property	-	7,570
Intergovernmental revenues	-	3,644,091
Charges for services	-	109,763
Program Income	-	26,144
Other revenues	<u>(20)</u>	<u>96,183</u>
Total Revenues	<u>(20)</u>	<u>5,250,897</u>
<b><u>EXPENDITURES</u></b>		
Current:		
General government	-	213
Community development	-	237,733
Public safety	-	318,775
Public works	-	546,792
Streets	-	1,834,017
Capital Outlay	-	1,695,267
Debt service:		
Principal	<u>-</u>	<u>54,497</u>
Total Expenditures	<u>-</u>	<u>4,687,294</u>
Excess of revenues over (under) expenditures	<u>(20)</u>	<u>563,603</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>		
Transfers in	-	2,200,397
Transfers out	<u>-</u>	<u>(2,568,188)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(367,791)</u>
Net Change in Fund Balances	<u>(20)</u>	<u>195,812</u>
Fund Balances (Deficits) - July 1, 2013	<u>6,298</u>	<u>3,927,404</u>
Fund Balances (Deficits) - June 30, 2014	<u>\$ 6,278</u>	<u>\$ 4,123,216</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**CLUSTER SEPTIC FUND**  
**JUNE 30, 2014**

	<u>Original Budget*</u>	<u>Final Budget*</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	-
Other revenues	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Public Safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in Fund balance	-	-	-	-
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>(4,339)</u>	<u>(4,339)</u>
Fund balance (deficit), June 30, 2014	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,339)</u>	<u>\$ (4,339)</u>

\* The Town did not adopt a budget for the Cluster Septic Fund for the year ended June 30, 2014.



**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**ANIMAL CONTROL SHELTER FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Taxes and assessments	\$ 131,075	\$ 132,409	\$ 132,409	\$ -
Fines and forfeitures	4,000	4,000	4,094	94
Intergovernmental revenues	-	-	602	602
Charges for services	35,028	30,175	31,606	1,431
Other revenues	<u>21,542</u>	<u>-</u>	<u>24</u>	<u>24</u>
Total revenues	<u>191,645</u>	<u>166,584</u>	<u>168,735</u>	<u>2,151</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Public Safety	157,919	135,363	135,789	(426)
Debt service:				
Principal	<u>193</u>	<u>193</u>	<u>193</u>	<u>-</u>
Total expenditures	<u>158,112</u>	<u>135,556</u>	<u>135,982</u>	<u>(426)</u>
Excess of revenues over (under) expenditures	<u>33,533</u>	<u>31,028</u>	<u>32,753</u>	<u>1,725</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>(31,260)</u>	<u>(28,455)</u>	<u>(34,087)</u>	<u>(5,632)</u>
Total other financing sources (uses)	<u>(31,260)</u>	<u>(28,455)</u>	<u>(34,087)</u>	<u>(5,632)</u>
Net change in Fund balance	2,273	2,573	(1,334)	(3,907)
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>2,838</u>	<u>2,838</u>
Fund balance (deficit), June 30, 2014	<u>\$ 2,273</u>	<u>\$ 2,573</u>	<u>\$ 1,504</u>	<u>\$ (1,069)</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**GAS TAX FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Use of money and property	\$ -	\$ -	\$ 515	\$ 515
Charges for services	100	100	172	72
Intergovernmental revenues	920,982	1,090,881	859,749	(231,132)
Other revenues	<u>37,500</u>	<u>34,000</u>	<u>42,080</u>	<u>8,080</u>
Total revenues	<u>958,582</u>	<u>1,124,981</u>	<u>902,516</u>	<u>(222,465)</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Streets	1,000,506	987,895	944,493	43,402
Capital outlay	12,400	25,270	12,461	12,809
Principal	<u>29,854</u>	<u>29,854</u>	<u>29,854</u>	<u>-</u>
Total expenditures	<u>1,042,760</u>	<u>1,043,019</u>	<u>986,808</u>	<u>56,211</u>
Excess of revenues over (under) expenditures	<u>(84,178)</u>	<u>81,962</u>	<u>(84,292)</u>	<u>(166,254)</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers in	56,848	64,004	393,120	329,116
Transfers out	<u>(211,546)</u>	<u>(218,154)</u>	<u>(198,778)</u>	<u>19,376</u>
Total other financing sources (uses)	<u>(154,698)</u>	<u>(154,150)</u>	<u>194,342</u>	<u>348,492</u>
Net change in Fund balance	(238,876)	(72,188)	110,050	182,238
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>393,583</u>	<u>393,583</u>
Fund balance (deficit), June 30, 2014	<u>\$ (238,876)</u>	<u>\$ (72,188)</u>	<u>\$ 503,633</u>	<u>\$ 575,821</u>

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 TRAFFIC SAFETY FUND  
 JUNE 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Fines and forfeitures	\$ 25,000	\$ 25,000	\$ 21,750	\$ (3,250)
Use of money and property	<u>50</u>	<u>50</u>	<u>21</u>	<u>(29)</u>
Total revenues	<u>25,050</u>	<u>25,050</u>	<u>21,771</u>	<u>(3,279)</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Net change in Fund balance	(4,950)	(4,950)	(8,229)	(3,279)
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>31,563</u>	<u>31,563</u>
Fund balance (deficit), June 30, 2014	<u>\$ (4,950)</u>	<u>\$ (4,950)</u>	<u>\$ 23,334</u>	<u>\$ 28,284</u>

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 SPECIAL PROJECTS FUND  
 JUNE 30, 2014

<u>EXPENDITURES:</u>	<u>Original Budget*</u>	<u>Final Budget*</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Current:				
General government	\$ _____ -	\$ _____ -	\$ _____ 50	\$ _____ (50)
Total expenditures	_____ -	_____ -	_____ 50	_____ (50)
Net change in Fund balance	-	-	(50)	(50)
Fund balance (deficit), July 1, 2013	_____ -	_____ -	_____ 255,409	_____ 255,409
Fund balance (deficit), June 30, 2014	\$ _____ -	\$ _____ -	\$ _____ 255,359	\$ _____ 255,359

\* The Town did not adopt a budget for the Special Projects Fund for the year ended June 30, 2014.

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**EDBG REPAYMENT FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Use of money and property	\$ 300	\$ 300	\$ 90	\$ (210)
Other revenues	<u>-</u>	<u>3,900</u>	<u>5,843</u>	<u>1,943</u>
Total revenues	<u>300</u>	<u>4,200</u>	<u>5,933</u>	<u>1,733</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Community development	<u>125,561</u>	<u>149,417</u>	<u>144,801</u>	<u>4,616</u>
Total expenditures	<u>125,561</u>	<u>149,417</u>	<u>144,801</u>	<u>4,616</u>
Excess of revenues over (under) expenditures	<u>(125,261)</u>	<u>(145,217)</u>	<u>(138,868)</u>	<u>6,349</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers in	212,290	221,827	182,943	(38,884)
Transfers out	<u>(29,621)</u>	<u>(29,684)</u>	<u>(29,621)</u>	<u>63</u>
Total other financing sources (uses)	<u>182,669</u>	<u>192,143</u>	<u>153,322</u>	<u>(38,821)</u>
Net change in Fund balance	57,408	46,926	14,454	(32,472)
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>55,412</u>	<u>55,412</u>
Fund balance (deficit), June 30, 2014	<u>\$ 57,408</u>	<u>\$ 46,926</u>	<u>\$ 69,866</u>	<u>\$ 22,940</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**HUD REVOLVING LOAN FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Use of money and property	\$ 500	\$ 500	\$ 186	\$ (314)
Program income	<u>6,000</u>	<u>6,000</u>	<u>9,144</u>	<u>3,144</u>
Total revenues	<u>6,500</u>	<u>6,500</u>	<u>9,330</u>	<u>2,830</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Community development	-	-	<u>570</u>	<u>(570)</u>
Total expenditures	-	-	<u>570</u>	<u>(570)</u>
Excess of revenues over (under) expenditures	<u>6,500</u>	<u>6,500</u>	<u>8,760</u>	<u>2,260</u>
Net change in Fund balance	6,500	6,500	8,760	2,260
Fund balance (deficit), July 1, 2013	-	-	<u>153,205</u>	<u>153,205</u>
Fund balance (deficit), June 30, 2014	<u>\$ 6,500</u>	<u>\$ 6,500</u>	<u>\$ 161,965</u>	<u>\$ 155,465</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**SLESF FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Use of Money and property	\$ 10	\$ 10	\$ 12	\$ 2
Intergovernmental revenues	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total revenues	<u>100,010</u>	<u>100,010</u>	<u>100,012</u>	<u>2</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Public Safety	23,800	23,800	23,800	-
Debt service:				
Principal	<u>35,566</u>	<u>35,566</u>	<u>24,064</u>	<u>11,502</u>
Total expenditures	<u>59,366</u>	<u>59,366</u>	<u>47,864</u>	<u>11,502</u>
Excess of revenues over (under) expenditures	<u>40,644</u>	<u>40,644</u>	<u>52,148</u>	<u>11,504</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
Net change in Fund balance	(9,356)	(9,356)	2,148	11,504
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>14,934</u>	<u>14,934</u>
Fund balance (deficit), June 30, 2014	<u>\$ (9,356)</u>	<u>\$ (9,356)</u>	<u>\$ 17,082</u>	<u>\$ 26,438</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**CITIZEN POLICE FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Charges for Services	\$ -	\$ -	\$ 8	\$ 8
Use of money and property	35	35	17	(18)
Other revenues	<u>5,500</u>	<u>5,500</u>	<u>5,822</u>	<u>322</u>
Total revenues	<u>5,535</u>	<u>5,535</u>	<u>5,847</u>	<u>312</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Public safety	<u>2,450</u>	<u>2,450</u>	<u>4,235</u>	<u>(1,785)</u>
Total expenditures	<u>2,450</u>	<u>2,450</u>	<u>4,235</u>	<u>(1,785)</u>
Excess of revenues over (under) expenditures	<u>3,085</u>	<u>3,085</u>	<u>1,612</u>	<u>(1,473)</u>
Net change in Fund balance	3,085	3,085	1,612	(1,473)
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>13,482</u>	<u>13,482</u>
Fund balance (deficit), June 30, 2014	<u>\$ 3,085</u>	<u>\$ 3,085</u>	<u>\$ 15,094</u>	<u>\$ 12,009</u>



**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 CMAQ FUND  
 JUNE 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental revenues	\$ 1,446,680	\$ 1,446,680	\$ 1,282,632	\$ (164,048)
Total revenues	<u>1,446,680</u>	<u>1,446,680</u>	<u>1,282,632</u>	<u>(164,048)</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>(1,446,680)</u>	<u>(1,455,058)</u>	<u>(1,282,632)</u>	<u>172,426</u>
Total other financing sources (uses)	<u>(1,446,680)</u>	<u>(1,455,058)</u>	<u>(1,282,632)</u>	<u>172,426</u>
Net change in Fund balance	-	(8,378)	-	8,378
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit), June 30, 2014	<u>\$ -</u>	<u>\$ (8,378)</u>	<u>\$ -</u>	<u>\$ 8,378</u>

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 ASSET SEIZURE FUND  
 JUNE 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Use of money and property	\$ 6	\$ 6	\$ 6	\$ -
Total revenues	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in Fund balance	6	6	6	-
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>5,578</u>	<u>5,578</u>
Fund balance (deficit), June 30, 2014	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 5,584</u>	<u>\$ 5,578</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**HIGHWAY SAFETY IMPROVEMENT FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b>REVENUES:</b>				
Intergovernmental revenues	\$ 94,261	\$ 94,261	\$ 123,662	\$ 29,401
Charges for services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>94,261</u>	<u>94,261</u>	<u>123,662</u>	<u>29,401</u>
Excess of revenues over (under) expenditures	94,261	94,261	123,662	29,401
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(94,261)</u>	<u>(93,039)</u>	<u>(123,662)</u>	<u>(30,623)</u>
Total other financing sources (uses)	<u>(94,261)</u>	<u>(93,039)</u>	<u>(123,662)</u>	<u>(30,623)</u>
Net change in Fund balance	-	1,222	-	(1,222)
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit), June 30, 2014	<u>\$ -</u>	<u>\$ 1,222</u>	<u>\$ -</u>	<u>\$ (1,222)</u>

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 SAFE ROUTE TO SCHOOL  
 JUNE 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental revenues	\$ 28,050	\$ 20,050	\$ 19,641	\$ (409)
Total revenues	<u>28,050</u>	<u>20,050</u>	<u>19,641</u>	<u>(409)</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Public safety	<u>28,050</u>	<u>20,050</u>	<u>19,641</u>	<u>409</u>
Total expenditures	<u>28,050</u>	<u>20,050</u>	<u>19,641</u>	<u>409</u>
Excess of revenues over (under) expenditures	-	-	-	-
Net change in Fund balance	-	-	-	-
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit), June 30, 2014	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**95 IMPACT SIGNALIZATION FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Licenses, permits, and impact fees	\$ 900	\$ 900	\$ 3,057	\$ 2,157
Use of money and property	<u>150</u>	<u>150</u>	<u>81</u>	<u>(69)</u>
Total revenues	<u>1,050</u>	<u>1,050</u>	<u>3,138</u>	<u>2,088</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>1,050</u>	<u>1,050</u>	<u>3,138</u>	2,088
Net change in Fund balance	1,050	1,050	3,138	2,088
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>67,012</u>	<u>67,012</u>
Fund balance (deficit), June 30, 2014	<u>\$ 1,050</u>	<u>\$ 1,050</u>	<u>\$ 70,150</u>	<u>\$ 69,100</u>

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 95 IMPACT PDFC FUND  
 JUNE 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Licenses, permits, and impact fees	\$ 1,800	\$ 1,800	\$ 5,330	\$ 3,530
Use of money and property	<u>75</u>	<u>75</u>	<u>47</u>	<u>(28)</u>
Total revenues	<u>1,875</u>	<u>1,875</u>	<u>5,377</u>	<u>3,502</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	1,875	1,875	5,377	3,502
Net change in Fund balance	1,875	1,875	5,377	3,502
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>36,212</u>	<u>36,212</u>
Fund balance (deficit), June 30, 2014	<u>\$ 1,875</u>	<u>\$ 1,875</u>	<u>\$ 41,589</u>	<u>\$ 39,714</u>

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 95 IMPACT FDFC FUND  
 JUNE 30, 2014

<b>REVENUES:</b>	<b><u>Original Budget</u></b>	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance with Final Budget Favorable (Unfavorable)</u></b>
Licenses, permits, and impact fees	\$ 1,950	\$ 1,950	\$ 4,064	\$ 2,114
Use of money and property	<u>25</u>	<u>25</u>	<u>19</u>	<u>(6)</u>
Total revenues	<u>1,975</u>	<u>1,975</u>	<u>4,083</u>	<u>2,108</u>
Net change in Fund balance	1,975	1,975	4,083	2,108
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>12,046</u>	<u>12,046</u>
Fund balance (deficit), June 30, 2014	<u>\$ 1,975</u>	<u>\$ 1,975</u>	<u>\$ 16,129</u>	<u>\$ 14,154</u>

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 95 IMPACT ROAD FUND  
 JUNE 30, 2014

<b>REVENUES:</b>	<b><u>Original Budget</u></b>	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance with Final Budget Favorable (Unfavorable)</u></b>
Licenses, permits, and impact fees	\$ 14,000	\$ 14,000	\$ 39,782	\$ 25,782
Use of money and property	<u>1,000</u>	<u>1,000</u>	<u>552</u>	<u>(448)</u>
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>40,334</u>	<u>25,334</u>
Net change in Fund balance	15,000	15,000	40,334	25,334
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>439,793</u>	<u>439,793</u>
Fund balance (deficit), June 30, 2014	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 480,127</u>	<u>\$ 465,127</u>



**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**CDBG FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental revenues	\$ 217,314	\$ 228,899	\$ 117,897	\$ (111,002)
Total revenues	<u>217,314</u>	<u>228,899</u>	<u>117,897</u>	<u>(111,002)</u>
<b><u>EXPENDITURES</u></b>				
Community Development	<u>27,895</u>	<u>27,013</u>	<u>52,362</u>	<u>(25,349)</u>
Total Expenditures	<u>27,895</u>	<u>27,013</u>	<u>52,362</u>	<u>(25,349)</u>
Excess of revenues over (under) expenditures	<u>189,419</u>	<u>201,886</u>	<u>65,535</u>	<u>(136,351)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers Out	<u>(91,690)</u>	<u>(96,804)</u>	<u>(65,552)</u>	<u>31,252</u>
Total Other Financing Sources (Uses)	<u>(91,690)</u>	<u>(96,804)</u>	<u>(65,552)</u>	<u>31,252</u>
Net change in Fund balance	97,729	105,082	(17)	(105,099)
Fund balance (deficit), July 1, 2013	-	-	-	-
Fund balance (deficit), June 30, 2014	<u>\$ 97,729</u>	<u>\$ 105,082</u>	<u>\$ (17)</u>	<u>\$ (105,099)</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**BUILDING SAFETY & WASTE WATER SERVICES FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Licenses, permits, and impact fees	\$ 675,520	\$ 747,030	\$ 804,437	\$ 57,407
Fines and forfeitures	8,000	10,000	15,223	5,223
Use of money and property	3,152	3,152	3,359	207
Charges for services	22,855	10,750	15,345	4,595
Other Revenues	<u>-</u>	<u>1,747</u>	<u>1,747</u>	<u>-</u>
Total revenues	<u>709,527</u>	<u>772,679</u>	<u>840,111</u>	<u>67,432</u>
<b><u>EXPENDITURES</u></b>				
Public Works	575,281	575,812	546,792	29,020
Debt Service				
Principal	<u>387</u>	<u>387</u>	<u>386</u>	<u>1</u>
Total expenditures	<u>575,668</u>	<u>576,199</u>	<u>547,178</u>	<u>29,021</u>
Excess of revenues over (under) expenditures	<u>133,859</u>	<u>196,480</u>	<u>292,933</u>	<u>96,453</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers out	<u>(134,422)</u>	<u>(133,789)</u>	<u>(130,809)</u>	<u>2,980</u>
Total Other Financing Sources (Uses)	<u>(134,422)</u>	<u>(133,789)</u>	<u>(130,809)</u>	<u>2,980</u>
Net change in Fund balance	(563)	62,691	162,124	99,433
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>31,948</u>	<u>31,948</u>
Fund balance (deficit), June 30, 2014	<u>\$ (563)</u>	<u>\$ 62,691</u>	<u>\$ 194,072</u>	<u>\$ 131,381</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**LOCAL TRANSPORTATION FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Use of money and property	\$ 2,500	\$ 2,500	\$ 1,361	\$ (1,139)
Intergovernmental revenues	875,534	875,534	940,007	64,473
Other revenue	<u>29,000</u>	<u>29,000</u>	<u>27,091</u>	<u>(1,909)</u>
Total revenues	<u>907,034</u>	<u>907,034</u>	<u>968,459</u>	<u>61,425</u>
<b><u>EXPENDITURES:</u></b>				
Current:	-	-	-	
Streets	<u>957,202</u>	<u>956,912</u>	<u>889,524</u>	<u>67,388</u>
Total expenditures	<u>957,202</u>	<u>956,912</u>	<u>889,524</u>	<u>67,388</u>
Excess of revenues over (under) expenditures	<u>(50,168)</u>	<u>(49,878)</u>	<u>78,935</u>	<u>128,813</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers out	<u>(12,204)</u>	<u>(12,232)</u>	<u>(20,220)</u>	<u>(7,988)</u>
Total Other Financing Sources (Uses)	<u>(12,204)</u>	<u>(12,232)</u>	<u>(20,220)</u>	<u>(7,988)</u>
Net change in Fund balance	(62,372)	(62,110)	58,715	120,825
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>1,164,748</u>	<u>1,164,748</u>
Fund balance (deficit), June 30, 2014	<u>\$ (62,372)</u>	<u>\$ (62,110)</u>	<u>\$ 1,223,463</u>	<u>\$ 1,285,573</u>

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 TOWN OF PARADISE HOUSING AUTHORITY FUND  
 JUNE 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Program Income	\$ _____ -	\$ _____ -	\$ 17,000	\$ 17,000
Total revenues	_____ -	_____ -	17,000	17,000
Net change in Fund balance	-	-	17,000	17,000
Fund balance (deficit), July 1, 2013	_____ -	_____ -	-	-
Fund balance (deficit), June 30, 2014	\$ _____ -	\$ _____ -	\$ 17,000	\$ 17,000

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**ABANDONED VEHICLE FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Use of money and property	\$ 65	\$ 65	\$ 114	\$ 49
Intergovernmental revenues	<u>24,000</u>	<u>24,000</u>	<u>38,765</u>	<u>14,765</u>
Total revenues	<u>24,065</u>	<u>24,065</u>	<u>38,879</u>	<u>14,814</u>
<b><u>EXPENDITURES:</u></b>				
Current:	-	-	-	-
Public Safety	<u>140</u>	<u>140</u>	<u>1,056</u>	<u>(916)</u>
Total expenditures	<u>140</u>	<u>140</u>	<u>1,056</u>	<u>(916)</u>
Excess of revenues over (under) expenditures	<u>23,925</u>	<u>23,925</u>	<u>37,823</u>	<u>13,898</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>(7,696)</u>	<u>(5,000)</u>	<u>(4,444)</u>	<u>556</u>
Total other financing sources (uses)	<u>(7,696)</u>	<u>(5,000)</u>	<u>(4,444)</u>	<u>556</u>
Net change in Fund balance	16,229	18,925	33,379	14,454
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>63,200</u>	<u>63,200</u>
Fund balance (deficit), June 30, 2014	<u>\$ 16,229</u>	<u>\$ 18,925</u>	<u>\$ 96,579</u>	<u>\$ 77,654</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**95 IMPACT DRAINAGE FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Licenses, permits, and impact fees	\$ 10,000	\$ 10,000	\$ 25,320	\$ 15,320
Use of money and property	<u>1,200</u>	<u>1,200</u>	<u>743</u>	<u>(457)</u>
Total revenues	<u>11,200</u>	<u>11,200</u>	<u>26,063</u>	<u>14,863</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in Fund balance	11,200	11,200	26,063	14,863
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>620,139</u>	<u>620,139</u>
Fund balance (deficit), June 30, 2014	<u>\$ 11,200</u>	<u>\$ 11,200</u>	<u>\$ 646,202</u>	<u>\$ 635,002</u>

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 AVOID FUND  
 JUNE 30, 2014

	<u>Final Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental	\$ 65,500	\$ 55,500	\$ 53,081	\$ (2,419)
Total revenues	<u>65,500</u>	<u>55,500</u>	<u>53,081</u>	<u>(2,419)</u>
<b><u>EXPENDITURES</u></b>				
Public Safety	<u>65,500</u>	<u>65,500</u>	<u>53,087</u>	<u>12,413</u>
Total expenditures	<u>65,500</u>	<u>65,500</u>	<u>53,087</u>	<u>12,413</u>
Excess revenues over (under) expenditures	<u>-</u>	<u>(10,000)</u>	<u>(6)</u>	<u>9,994</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in Fund balance	-	(10,000)	(6)	9,994
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit), June 30, 2014	<u>\$ -</u>	<u>\$ (10,000)</u>	<u>\$ (6)</u>	<u>\$ 9,994</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**GENERAL PLAN FEE FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Use of money and property	\$ 250	\$ 250	\$ 149	\$ (101)
Charges for services	<u>24,000</u>	<u>24,000</u>	<u>36,334</u>	<u>12,334</u>
Total revenues	<u>24,250</u>	<u>24,250</u>	<u>36,483</u>	<u>12,233</u>
<b><u>EXPENDITURES:</u></b>				
Current:	-	-	-	-
Public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over (under) expenditures	<u>24,250</u>	<u>24,250</u>	<u>36,483</u>	<u>12,233</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers out	<u>(39,447)</u>	<u>(39,447)</u>	<u>(34,395)</u>	<u>5,052</u>
Total Other Financing Sources (Uses)	<u>(39,447)</u>	<u>(39,447)</u>	<u>(34,395)</u>	<u>5,052</u>
Net change in Fund balance	(15,197)	(15,197)	2,088	17,285
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>127,180</u>	<u>127,180</u>
Fund balance (deficit), June 30, 2014	<u>\$ (15,197)</u>	<u>\$ (15,197)</u>	<u>\$ 129,268</u>	<u>\$ 144,465</u>



**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 TRAFFIC SAFETY-DUE IMPOUND FEES FUND  
 JUNE 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Use of money and property	\$ 75	\$ 75	\$ 48	\$ (27)
Charges for services	<u>14,000</u>	<u>14,000</u>	<u>15,120</u>	<u>1,120</u>
Total revenues	<u>14,075</u>	<u>14,075</u>	<u>15,168</u>	<u>1,093</u>
<b><u>EXPENDITURES</u></b>				
Public Safety	<u>6,500</u>	<u>6,500</u>	<u>4,978</u>	<u>1,522</u>
Total Expenditures	<u>6,500</u>	<u>6,500</u>	<u>4,978</u>	<u>1,522</u>
Excess of revenue over (under) expenditures	<u>7,575</u>	<u>7,575</u>	<u>10,190</u>	<u>2,615</u>
Net change in Fund balance	7,575	7,575	10,190	2,615
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>30,951</u>	<u>30,951</u>
Fund balance (deficit), June 30, 2014	<u>\$ 7,575</u>	<u>\$ 7,575</u>	<u>\$ 41,141</u>	<u>\$ 33,566</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**AB109 STATE FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Fines and forfeitures	\$ -	\$ -	\$ 6,250	\$ 6,250
Use of money and property	-	-	112	112
Intergovernmental revenues	-	52,930	64,555	11,625
Total revenues	-	52,930	70,917	17,987
<b><u>EXPENDITURES:</u></b>				
Public Safety	-	27,725	63,125	(35,400)
Capital Outlay	-	7,680	7,680	-
Total expenditures	-	35,405	70,805	(35,400)
Excess of revenue over (under) expenditures	-	17,525	112	(17,413)
Net change in Fund balance	-	17,525	112	(17,413)
Fund balance (deficit), July 1, 2013	-	-	-	-
Fund balance (deficit), June 30, 2014	\$ -	\$ 17,525	\$ 112	\$ (17,413)

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**CALHOME GRANT FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental revenues	\$ -	\$ -	\$ 43,500	\$ 43,500
Total revenues	-	-	43,500	43,500
<b><u>EXPENDITURES:</u></b>				
Current:	-	-	-	-
Community development	-	-	40,000	(40,000)
Total expenditures	-	-	40,000	(40,000)
Excess of revenue over (under) expenditures	-	-	3,500	3,500
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers Out	-	-	(3,500)	(3,500)
Total other financing sources (uses)	-	-	(3,500)	(3,500)
Net change in Fund balance	-	-	-	-
Fund balance (deficit), July 1, 2013	-	-	-	-
Fund balance (deficit), June 30, 2014	\$ -	\$ -	\$ -	\$ -

\* The Town did not adopt a budget for the CalHome Grant Fund for the year ended June 30, 2014.

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**CLARK ROAD SIGNAL FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Licenses, permits, and impact fees	\$ -	\$ -	\$ 6,045	\$ 6,045
Use of money and property	-	-	7	7
Total revenues	-	-	6,052	6,052
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in Fund balance	-	-	6,052	6,052
Fund balance (deficit), July 1, 2013	-	-	-	-
Fund balance (deficit), June 30, 2014	\$ -	\$ -	\$ 6,052	\$ 6,052

\* The Town did not adopt a budget for the Clark Road Signal Fund for the year ended June 30, 2014.

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**IMPROVEMENT AGREEMENTS FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Use of money and property	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total revenues	_____ -	_____ -	_____ -	_____ -
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	_____ -	_____ -	_____ -	_____ -
Total other financing sources (uses)	_____ -	_____ -	_____ -	_____ -
Net change in Fund balance	-	-	-	-
Fund balance (deficit), July 1, 2013	_____ -	_____ -	_____ -	_____ -
Fund balance (deficit), June 30, 2014	<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ _____ -</u>

\* The Town did not adopt a budget for the Improvement Agreements Fund for the year ended June 30, 2014.

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**TREE REPLACEMENT IN LIEU FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Use of money and property	\$ -	\$ -	\$ 3	\$ 3
Charges for Services	<u>-</u>	<u>-</u>	<u>2,658</u>	<u>2,658</u>
Total revenues	<u>-</u>	<u>-</u>	<u>2,661</u>	<u>2,661</u>
<b><u>EXPENDITURES:</u></b>				
General government	<u>-</u>	<u>-</u>	<u>163</u>	<u>(163)</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>163</u>	<u>(163)</u>
Excess of revenue over (under) expenditures	<u>-</u>	<u>-</u>	<u>2,498</u>	<u>2,498</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in Fund balance	-	-	2,498	2,498
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit), June 30, 2014	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,498</u>	<u>\$ 2,498</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**HYDRANT MAINTENANCE FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Charges for services	\$ -	\$ -	\$ -	\$ -
Other revenues	<u>1,000</u>	<u>1,000</u>	<u>2,711</u>	<u>1,711</u>
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>2,711</u>	<u>1,711</u>
<b><u>EXPENDITURES:</u></b>				
Public Safety	<u>1,000</u>	<u>1,000</u>	<u>282</u>	<u>718</u>
Total Expenditures	<u>1,000</u>	<u>1,000</u>	<u>282</u>	<u>718</u>
Excess of revenue over (under) expenditures	<u>-</u>	<u>-</u>	<u>2,429</u>	<u>2,429</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in Fund balance	-	-	2,429	2,429
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>1,121</u>	<u>1,121</u>
Fund balance (deficit), June 30, 2014	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,550</u>	<u>\$ 3,550</u>

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 DISABILITY ACCESS AND EDUCATION FUND  
 JUNE 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Use of money and property	\$ -	\$ -	\$ -	\$ -
Charges for Services	<u>34</u>	<u>34</u>	<u>22</u>	<u>(12)</u>
Total revenues	<u>34</u>	<u>34</u>	<u>22</u>	<u>(12)</u>
<b><u>EXPENDITURES:</u></b>				
General government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over (under) expenditures	<u>34</u>	<u>34</u>	<u>22</u>	<u>(12)</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in Fund balance	34	34	22	(12)
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>15</u>	<u>15</u>
Fund balance (deficit), June 30, 2014	<u>\$ 34</u>	<u>\$ 34</u>	<u>\$ 37</u>	<u>\$ 3</u>



**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**REGIONAL SURFACE TRANSPORTATION PROGRAM FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Taxes and Assessments	\$ -	\$ -	\$ 299,314	\$ 299,314
Total revenues	<u>-</u>	<u>-</u>	<u>299,314</u>	<u>299,314</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>-</u>	<u>-</u>	<u>(299,314)</u>	<u>(299,314)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(299,314)</u>	<u>(299,314)</u>
Net change in Fund balance	-	-	-	-
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit), June 30, 2014	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**SMIP FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Use of money and property	\$ -	\$ -	\$ 2	\$ 2
Licenses and permits	<u>75</u>	<u>75</u>	<u>71</u>	<u>(4)</u>
Total revenues	<u>75</u>	<u>75</u>	<u>73</u>	<u>(2)</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in Fund balance	75	75	73	(2)
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>1,314</u>	<u>1,314</u>
Fund balance (deficit), June 30, 2014	<u>\$ 75</u>	<u>\$ 75</u>	<u>\$ 1,387</u>	<u>\$ 1,312</u>

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 POLICE DEPARTMENT SEIZURES FUND  
 JUNE 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Other revenues	\$ 500	\$ 500	\$ 234	\$ (266)
Total revenues	<u>500</u>	<u>500</u>	<u>234</u>	<u>(266)</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in Fund balance	500	500	234	(266)
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>1,817</u>	<u>1,817</u>
Fund balance (deficit), June 30, 2014	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 2,051</u>	<u>\$ 1,551</u>

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 DEPARTMENT OF JUSTICE LIVESCAN FEES FUND  
 JUNE 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Charges for Services	\$ 12,000	\$ 12,000	\$ 8,498	\$ (3,502)
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>8,498</u>	<u>(3,502)</u>
<b><u>EXPENDITURES:</u></b>				
Public Safety	<u>12,000</u>	<u>12,000</u>	<u>8,498</u>	<u>3,502</u>
Total Expenditures	<u>12,000</u>	<u>12,000</u>	<u>8,498</u>	<u>3,502</u>
Excess of revenue over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in Fund balance	-	-	-	-
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit), June 30, 2014	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**POLICE TRADING CARDS FUND**  
**JUNE 30, 2014**

<b><u>REVENUES:</u></b>	<b><u>Original Budget</u></b>	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance with Final Budget Favorable (Unfavorable)</u></b>
Use of money and property	\$ 4	\$ 4	\$ 1	\$ (3)
Total revenues	<u>4</u>	<u>4</u>	<u>1</u>	<u>(3)</u>
Net change in Fund balance	4	4	1	(3)
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>1,755</u>	<u>1,755</u>
Fund balance (deficit), June 30, 2014	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 1,756</u>	<u>\$ 1,752</u>

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 CHAPLAINS DISASTER RELIEF FUND  
 JUNE 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>EXPENDITURES:</u></b>				
Public Safety	\$ _____ -	\$ _____ -	\$ _____ 288	\$ _____ (288)
Total Expenditures	_____ -	_____ -	_____ 288	_____ (288)
Net change in Fund balance	-	-	288	288
Fund balance (deficit), July 1, 2013	_____ -	_____ -	_____ 288	_____ 288
Fund balance (deficit), June 30, 2014	<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ _____ 576</u>	<u>\$ _____ 576</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**CANINE PROTECT FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b>REVENUES:</b>				
Use of money and property	\$ 60	\$ 60	\$ 29	\$ (31)
Other Revenues	<u>1,000</u>	<u>1,000</u>	<u>3,160</u>	<u>2,160</u>
Total revenues	<u>1,060</u>	<u>1,060</u>	<u>3,189</u>	<u>2,129</u>
<b>EXPENDITURES:</b>				
Public Safety	<u>1,000</u>	<u>1,000</u>	<u>3,923</u>	<u>(2,923)</u>
Total Expenditures	<u>1,000</u>	<u>1,000</u>	<u>3,923</u>	<u>(2,923)</u>
Excess of revenue over (under) expenditures	<u>60</u>	<u>60</u>	<u>(734)</u>	<u>(794)</u>
Net change in Fund balance	60	60	(734)	(794)
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>26,346</u>	<u>26,346</u>
Fund balance (deficit), June 30, 2014	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 25,612</u>	<u>\$ 25,552</u>

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 FIRE FUND  
 JUNE 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Use of money and property	\$ 12	\$ 12	\$ 6	\$ (6)
Total revenues	<u>12</u>	<u>12</u>	<u>6</u>	<u>(6)</u>
Net change in Fund balance	12	12	6	(6)
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>6,198</u>	<u>6,198</u>
Fund balance (deficit), June 30, 2014	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 6,204</u>	<u>\$ 6,192</u>



**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**ANIMAL CONTROL FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Use of money and property	\$ 150	\$ 150	\$ 66	\$ (84)
Other Revenues	<u>5,000</u>	<u>5,000</u>	<u>7,491</u>	<u>2,491</u>
Total revenues	<u>5,150</u>	<u>5,150</u>	<u>7,557</u>	<u>2,407</u>
<b><u>EXPENDITURES:</u></b>				
Public Safety	<u>-</u>	<u>-</u>	<u>73</u>	<u>(73)</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>73</u>	<u>(73)</u>
Excess of revenue over (under) expenditures	<u>5,150</u>	<u>5,150</u>	<u>7,484</u>	<u>2,334</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>(21,542)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(21,542)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in Fund balance	(16,392)	5,150	7,484	2,334
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>50,622</u>	<u>50,622</u>
Fund balance (deficit), June 30, 2014	<u>\$ (16,392)</u>	<u>\$ 5,150</u>	<u>\$ 58,106</u>	<u>\$ 52,956</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**POLICE FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Other Revenues	\$ 100	\$ 100	\$ -	\$ (100)
Total revenues	<u>100</u>	<u>100</u>	<u>-</u>	<u>(100)</u>
Net change in Fund balance	100	100	-	(100)
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>355</u>	<u>355</u>
Fund balance (deficit), June 30, 2014	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 355</u>	<u>\$ 255</u>

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 SPECIAL PROJECTS DONATIONS FUND  
 JUNE 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	\$ _____ -	\$ _____ -	\$ _____ 3,500	\$ _____ (3,500)
Total Expenditures	_____ -	_____ -	_____ 3,500	_____ (3,500)
Net change in Fund balance	-	-	(3,500)	(3,500)
Fund balance (deficit), July 1, 2013	_____ -	_____ -	_____ 3,534	_____ 3,534
Fund balance (deficit), June 30, 2014	<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ _____ 34</u>	<u>\$ _____ 34</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**CAPITAL IMPROVEMENT FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	\$ 1,819,628	\$ 1,824,371	\$ 1,624,334	\$ 200,037
Total expenditures	<u>1,819,628</u>	<u>1,824,371</u>	<u>1,624,334</u>	<u>200,037</u>
Excess of revenue over (under) expenditures	<u>(1,819,628)</u>	<u>(1,824,371)</u>	<u>(1,624,334)</u>	<u>200,037</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers in	<u>1,819,628</u>	<u>1,824,371</u>	<u>1,624,334</u>	<u>(200,037)</u>
Total other financing sources (uses)	<u>1,819,628</u>	<u>1,824,371</u>	<u>1,624,334</u>	<u>(200,037)</u>
Net change in Fund balance	-	-	-	-
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit), June 30, 2014	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 TRANSPORTATION CAPITAL PROJECTS FUND  
 JUNE 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Use of money and property	\$ 100	\$ 100	\$ 17	\$ (83)
Total revenues	<u>100</u>	<u>100</u>	<u>17</u>	<u>(83)</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>(252,971)</u>	<u>(252,971)</u>	<u>(261,174)</u>	<u>(8,203)</u>
Total other financing sources (uses)	<u>(252,971)</u>	<u>(252,971)</u>	<u>(261,174)</u>	<u>(8,203)</u>
Net change in Fund balance	(252,871)	(252,871)	(261,157)	(8,286)
Fund balance (deficit), July 1, 2013	<u>-</u>	<u>-</u>	<u>261,157</u>	<u>261,157</u>
Fund balance (deficit), June 30, 2014	<u>\$ (252,871)</u>	<u>\$ (252,871)</u>	<u>\$ -</u>	<u>\$ 252,871</u>

**TOWN OF PARADISE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**CAPITAL LEASES FUND**  
**JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Use of money and property	\$ _____ -	\$ _____ -	\$ _____ 7	\$ _____ 7
Total revenues	_____ -	_____ -	_____ 7	_____ 7
<b><u>EXPENDITURES:</u></b>				
Capital outlay	_____ 52,000	_____ 47,292	_____ 47,292	_____ -
Total Expenditures	_____ 52,000	_____ 47,292	_____ 47,292	_____ -
Excess of revenue over (under) expenditures	_____ (52,000)	_____ (47,292)	_____ (47,285)	_____ 7
Net change in Fund balance	(52,000)	(47,292)	(47,285)	7
Fund balance (deficit), July 1, 2013	_____ -	_____ -	_____ 51,690	_____ 51,690
Fund balance (deficit), June 30, 2014	\$ _____ (52,000)	\$ _____ (47,292)	\$ _____ 4,405	\$ _____ 51,697

**TOWN OF PARADISE**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET TO ACTUAL  
 WASTEWATER DESIGN ASSESSMENT DISTRICT FUND  
 JUNE 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Other revenues	\$ _____ -	\$ _____ -	\$ _____ (20)	\$ _____ (20)
Total revenues	_____ -	_____ -	_____ (20)	_____ (20)
Net change in Fund balance	-	-	(20)	(20)
Fund balance (deficit), July 1, 2013	_____ -	_____ -	_____ 6,298	_____ 6,298
Fund balance (deficit), June 30, 2014	<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ _____ 6,278</u>	<u>\$ _____ 6,278</u>

**TOWN OF PARADISE**  
**PRIVATE-PURPOSE TRUST FUNDS**  
**COMBINING STATEMENT OF NET POSITION**  
**JUNE 30, 2014**

	<b>Successor RDA Fund</b>	<b>RDA Debt Service Obligation Retirement Fund</b>	<b>Totals</b>
<b><u>ASSETS</u></b>			
Cash and investments	\$ 175,027	\$ -	\$ 175,027
Restricted cash and investments with fiscal agents	373,501	-	373,501
Land	294,246	-	294,246
Total assets	842,774	-	842,774
<b><u>LIABILITIES</u></b>			
Interest payable	27,211	-	27,211
Long-term debt, due within one year	-	-	-
Long-term debt, due in more than one year	7,770,779	-	7,770,779
Total liabilities	7,797,990	-	7,797,990
<b><u>NET POSITION</u></b>			
Unrestricted	(6,955,216)	-	(6,955,216)
Total net position (deficit)	\$ (6,955,216)	\$ -	\$ (6,955,216)



**TOWN OF PARADISE**  
**PRIVATE-PURPOSE TRUST FUNDS**  
**COMBINING STATEMENT OF CHANGES IN NET POSITION**  
**JUNE 30, 2014**

	<b>Successor RDA Fund</b>	<b>RDA Debt Service Obligation Retirement Fund</b>	<b>Totals</b>
<b><u>ADDITIONS</u></b>			
Taxes and assessments	\$ -	\$ 360,800	\$ 360,800
Investment revenue	544	-	544
Interfund transfer in	<u>360,800</u>	<u>-</u>	<u>360,800</u>
Total additions	<u>361,344</u>	<u>360,800</u>	<u>722,144</u>
<b><u>DEDUCTIONS</u></b>			
Interest expense	339,931	-	339,931
Interfund transfer out	<u>-</u>	<u>360,800</u>	<u>360,800</u>
Total deductions	<u>339,931</u>	<u>360,800</u>	<u>700,731</u>
Change in Net position	21,413	-	21,413
Net position - July 1, 2013	<u>(6,849,641)</u>	<u>-</u>	<u>(6,849,641)</u>
Prior period adjustments	<u>(126,988)</u>	<u>-</u>	<u>(126,988)</u>
Net position - July 1, 2013, restated	<u>(6,976,629)</u>	<u>-</u>	<u>(6,976,629)</u>
Net position (deficit) - June 30, 2014	<u>\$ (6,955,216)</u>	<u>\$ -</u>	<u>\$ (6,955,216)</u>

**TOWN OF PARADISE**  
 COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 JUNE 30, 2014

	<u>Employee BankFund</u>	<u>Police Department Found Money Fund</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Cash and investments	\$ <u>340</u>	\$ <u>4,630</u>	\$ <u>4,970</u>
Total assets	\$ <u>340</u>	\$ <u>4,630</u>	\$ <u>4,970</u>
<b><u>LIABILITIES</u></b>			
Due to others	\$ <u>340</u>	\$ <u>4,630</u>	\$ <u>4,970</u>
Total liabilities	\$ <u>340</u>	\$ <u>4,630</u>	\$ <u>4,970</u>

**TOWN OF PARADISE**  
**FIDUCIARY FUNDS**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**JUNE 30, 2014**

	<u>Balance July 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2014</u>
<b>EMPLOYEE BANK FUND</b>				
<b>ASSETS</b>				
Cash and investments	\$ 233	\$ 107	\$ -	\$ 340
Total Assets	<u>\$ 233</u>	<u>\$ 107</u>	<u>\$ -</u>	<u>\$ 340</u>
<b>LIABILITIES</b>				
Due to others	\$ 233	\$ 107	\$ -	\$ 340
Total liabilities	<u>\$ 233</u>	<u>\$ 107</u>	<u>\$ -</u>	<u>\$ 340</u>
<b>POLICE DEPARTMENT FOUND MONEY FUND</b>				
<b>ASSETS</b>				
Cash and investments	\$ 4,425	\$ 205	\$ -	\$ 4,630
Total assets	<u>\$ 4,425</u>	<u>\$ 205</u>	<u>\$ -</u>	<u>\$ 4,630</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to others	<u>4,425</u>	<u>205</u>	<u>-</u>	<u>4,630</u>
Total liabilities	<u>\$ 4,425</u>	<u>\$ 205</u>	<u>\$ -</u>	<u>\$ 4,630</u>



**TOWN OF PARADISE  
Council Agenda Summary  
Date: February 10, 2015**

**Agenda No. 7(a)**

**ORIGINATED BY:** Dwight L. Moore, Town Attorney

**REVIEWED BY:** Lauren M. Gill, Town Manager

**SUBJECT:** Paradise Municipal Code Amendments to Chapter 8.46 – Regulations Concerning Smoking and Electronic Cigarettes

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**COUNCIL ACTION REQUESTED:**

1. Waive the second reading of Town Ordinance No. 554 and approve by reading by title only; and
2. Adopt Ordinance No. 554 An Ordinance of the Town of Paradise Amending Sections 8.46.020, 8.46.040 and 8.46.060 Regulating Smoking and Electronic Cigarettes

**Background:**

On January 13, 2015, the Town Council introduced Ordinance No. 554, which would amend Paradise Municipal Code (PMC) Sections 8.46.020, 8.46.040 and 8.46.060 regulating smoking and electronic cigarettes.

Among other things, the ordinance provides as follows:

1. Electronic devices providing vapors or smoke from tobacco, nicotine, weeds, marijuana and other substances will be prohibited in the same manner as tobacco smoking within Town limits;
2. Prohibits smoking in bars;
3. Prohibits smoking within 20 feet of the entrance, exit or operable windows in certain buildings open to the public; and
4. Prohibits smoking in public parks.

**Discussion:**

The Town Council is now requested to waive the second reading of the entire ordinance and to adopt the ordinance amending PMC sections 8.46.020, 8.46.040 and 8.46.060. A copy of Ordinance No. 554 is attached.

**Financial Impact:**

If adopted, this proposed ordinance will not directly increase the Town's costs to enforce Chapter 8.46.

**TOWN OF PARADISE  
ORDINANCE NO. 554**

**AN ORDINANCE OF THE TOWN OF PARADISE  
AMENDING PARADISE MUNICIPAL CODE SECTIONS 8.46.020,  
8.46.040 AND 8.46.060 REGULATING SMOKING AND ELECTRONIC CIGARETTES**

The Town of Paradise does ordain as follows:

**SECTION 1.** Section 8.46.020 of the Paradise Municipal Code is hereby amended to read:

**8.46.020 - Definitions.**

The following words and phrases, whenever used in this chapter, shall be construed as defined in this section unless it shall be apparent from the context that they have a different meaning:

A. "Bar" means an area which is devoted to the serving of alcoholic beverages and in which the service of food is only incidental to the consumption of such beverages and which is enclosed and separated from areas dedicated primarily to dining and the service of food. Although a restaurant may contain a bar, the term "bar" shall not include the restaurant dining area.

B. "Business" means any sole proprietorship, partnership, joint venture, corporation or other business entity formed for profit-making purposes, including retail establishments where goods or services are sold as well as professional corporations and other entities where legal, medical, dental, engineering, architectural or other professional services are delivered.

C. "Dining area" means any enclosed area containing a counter or tables upon which meals are served.

D. "Employee" means any person who is employed by any employer in the consideration for direct or indirect monetary wages or profits, and any person who volunteers his or her time or service for a nonprofit entity.

E. "Employer" means any person, partnership, corporation, including municipal corporation, or nonprofit entity, who employs the services of one or more individual persons.

F. "Enclosed area" means all space between a floor and ceiling which is enclosed on all sides by solid walls or windows (exclusive of doors or passageways) which extend from the floor to the ceiling, including all space therein screened by partitions which do not extend to the ceiling or are not solid, "office landscaping" or similar structures.

G. "Nonprofit entity" means any corporation, unincorporated association, or other entity created for charitable, philanthropic, educational, character-building, political, social or other similar purposes, the net proceeds from the operations of which are committed to the promotion

of the objects or purposes of the organization and not to private financial gain. A public agency is not a "nonprofit entity" within the meaning of this section.

H. "Place of employment" means any enclosed area under the operation or control of a public or private employer which employees normally frequent during the course of employment including, but not limited to, work areas, individual and group offices, employee lounges and restrooms, conference and classrooms, employee cafeterias and hallways. For purposes of this chapter, "place of employment" shall not include those places "where smoking is not regulated" as set forth in Section 8.46.060.

I. "Public place" means any enclosed or unenclosed area to which the public is invited or in which the public is permitted including, but not limited to, banks, educational facilities, health facilities, public transportation facilities, reception areas, restaurants, retail food production and marketing establishments, retail service establishments, retail stores, theaters and waiting room, including the area within 20 feet of the entrance, exit or operable windows of a building. A private residence is not a "public place."

J. "Restaurant" means any coffee shop, cafeteria, sandwich stand, private and public school cafeteria, and any other eating establishment which gives or offers for sale food to the public, guests or employees, as well as kitchens in which food is prepared on the premises for serving elsewhere, including catering facilities.

K. "Retail tobacco store" means a retail store utilized primarily for the sale of tobacco products and accessories and in which the sale of other products is merely incidental.

L. "Service line" means any indoor line at which one or more persons are waiting for or are receiving service of any kind, whether or not such service involves the exchange of money.

M. "Smoking" means inhaling, exhaling, burning or carrying any lighted cigar, cigarette, hookah pipe, pipe or a functioning electronic-operated device creating vapors or smoke from tobacco, nicotine, marijuana, any weed or plant or other substance in any manner or any form.

N. "Sports arena" means sports pavilions, gymnasiums, health spas, boxing arenas, swimming pools, roller and ice rinks, bowling alleys, pool halls and other similar places where members of the general public assemble either to engage in physical exercise, participate in athletic competition or witness sports events.

**SECTION 2.** Section 8.46.040 of the Paradise Municipal Code is hereby amended to read:

**8.46.040 – Prohibitions of smoking in public places.**

A. Smoking shall be prohibited in all public places within the town, including but not limited to the following places, and with the following exceptions:

1. All areas available to and customarily used by the general public in all businesses and nonprofit entities patronized by the public, including but not limited to attorneys' offices and other offices, banks, hotels and motels;

2. Any facility which is primarily used for exhibiting any motion picture, stage drama, lecture, musical recital or other similar performance, except when smoking is part of a stage production and in this event the only smoking permitted in such a facility will be that smoking that is part of and incident to the performance;

3. Bars;

4. Buses, shuttle buses, taxi cabs and other means of public transit sponsored by or subject to the authority of the town, and ticket, boarding and waiting areas of public transit depots;

5. Common areas in apartment buildings, condominiums, retirement facilities, nursing homes and adult day care facilities;

6. Elevators;

7. Every room, chamber, place of meeting or public assembly, including school buildings, under the control of any board, council, commission, committee, including joint committees, or agencies of the town or any political subdivision of the state of California during such time as a public meeting is in progress, to the extent the same is subject to the jurisdiction of the town;

8. Polling places;

9. Public areas of galleries, libraries, and museums when open to the public;

10. Public parks;

11. Restaurants;

12. Restrooms;

13. Retail stores;

14. Service lines;

15. Sports arenas and convention halls;

16. Waiting rooms, hallways, wards and semi-private rooms of health facilities, including but not limited to hospitals, clinics, physical therapy facilities, doctors' offices and dentists' offices.

B. Notwithstanding any other provision of this section, any owner, operator, manager or other person who controls any establishment or facility may declare that entire establishment or facility as a nonsmoking establishment or facility.

**SECTION 3.** Section 8.46.060 of the Paradise Municipal Code is hereby amended to read:

**8.46.060 - Where smoking is not regulated.**

A. Notwithstanding any other provisions of this chapter to the contrary, the following areas shall not be subject to the smoking restrictions of this chapter:

1. Private residences, unless such residence is used as a child care or health care facility;
2. Retail stores that deal exclusively in the sale of tobacco and smoking paraphernalia;
3. Restaurants, hotel and motel conference meeting rooms and private assembly rooms while these places are being used for private functions.

B. Notwithstanding any other provision of this section, any owner, operator, manager or other person who controls any establishment described in this section may declare that entire establishment as a nonsmoking establishment.

**SECTION 4.** This ordinance shall take effect thirty (30) days after the date of its passage. Before the expiration of fifteen (15) days after its passage, this ordinance or a summary thereof shall be published in a newspaper of general circulation published and circulated within the Town of Paradise along with the names of the members of the Town Council of Paradise voting for and against same.

**PASSED AND ADOPTED** by the Town Council of the Town of Paradise, County of Butte, State of California, on this 10<sup>th</sup> day of February, 2015 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

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Greg Bolin, Mayor

**ATTEST:**

**APPROVED AS TO FORM:**

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JOANNA GUTIERREZ, Town Clerk

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DWIGHT L. MOORE, Town Attorney





**TOWN OF PARADISE  
Council Agenda Summary  
Date: February 10, 2015**

**AGENDA NO. 7(b)**

**ORIGINATED BY:** Craig Baker, Community Development Director

**REVIEWED BY:** Lauren Gill, Town Manager

**SUBJECT:** Consider Introducing an Ordinance Amending Text Regulations Within Paradise Municipal Code Chapter 8.04 Relating to Public Nuisance Abatement

**COUNCIL ACTION REQUESTED:** Upon conclusion of public discussion of this agenda item adopt either the recommended action or an alternative action.

**RECOMMENDATION:** Adopt a **MOTION TO:**

1. Concur with the project "CEQA determination" finding signed by the Town Planning Director; **AND**
2. Waive the first reading of Town Ordinance No. \_\_\_\_ and read by title only (roll call vote); **AND**
3. Introduce Town Ordinance No. \_\_\_\_, "An Ordinance Amending Text Regulations within Paradise Municipal Code Chapter 8.04 Related to: Nuisance Abatement"; **OR**
4. Adopt an alternative directive to Town staff.

**BACKGROUND:**

During a series of meetings beginning in July, 2014, an ad-hoc committee comprised of Town staff, two representatives of the Town Council and six members of the local business community developed Paradise Municipal Code (PMC) text amendments proposed for PMC Chapter 8.04, which contains the Town's public nuisance abatement regulations and procedures. These proposed text amendments were considered by the Town Council during its November 12, 2014 meeting. The text amendments were developed in response to increasing concerns regarding blighted properties in the Town and were designed to more effectively promote the health, safety and general welfare of the public by requiring a level of maintenance of private property to protect the livability, appearance and economic stability of neighborhoods and commercial areas of the Town.

On November 12, 2014, the Town Council conducted a public discussion to consider adoption of an ordinance document containing the proposed text amendments. At the conclusion of the discussion, the Town Council concurred to continue consideration of the ordinance to a future date and directed Town staff to coordinate further amendments to the proposed ordinance to address several concerns expressed by individual Town Council members during the scheduled discussion.

In response to the Town Council's direction, Town staff reassembled the ad-hoc committee to further evaluate and amend the proposed ordinance. Additional changes to the text amendments were developed and concurred upon by the committee to accomplish the following additional objectives:

- Proposed section 8.04.005 was amended slightly to include a public education purpose and objective.
- Section 8.04.010 was substantially amended to separate commercial properties from residential properties and more clearly differentiate what constitutes a public nuisance in each of the two land use categories.
- Several other minor text amendments were made to try to reduce any perceived subjectivity in the proposed ordinance.

In order to assist in implementation of the education component of proposed section 8.04.005 (*Purpose and findings*), the ad-hoc committee also concurred that an educational and community resource pamphlet should be developed to assist individuals who are asked to address and abate conditions on their property that constitute public nuisances. Accordingly, a proposed Community Resource Services pamphlet has been drafted by Town staff and is attached to this agenda summary for your review and possible endorsement.

#### **DISCUSSION:**

Town Public Nuisance Abatement regulations and procedures are contained within PMC Chapter 8.04 and have been useful as a tool to clean up and secure several blighted properties in the Town. However, many properties, by virtue of the fact that they are simply unattractive and deleterious due to their condition, do not necessarily constitute public nuisances under our current nuisance abatement regulations. In other words, deteriorated properties may often be unsightly, reduce property values and subtract from the quality of living in a residential neighborhood or detract from what might otherwise be a vibrant commercial area, but their condition may not have been reduced to a level that is clearly unlawful under the Town's current local codes.

If adopted as recommended by staff and the ad-hoc committee, the proposed text amendments would result in changes to the Town's Public Nuisance Abatement regulations to **a)** more clearly articulate and expand upon the purpose of the regulations, **b)** expand upon the current list of conditions and circumstances that would constitute an unlawful public nuisance, primarily by placing a greater emphasis upon maintenance of private property in a manner that does not substantially and detrimentally affect the use, enjoyment and value of other adjacent and nearby property, and **c)** differentiate what constitutes a public nuisance in residential as opposed to commercial properties. The proposed text amendments have been developed with the prospective of preserving the aesthetics of the Town's commercial and residential areas and from the prospective of protecting individual private property and due process rights.

The Town Planning Director has determined that the proposed text amendments are minor in nature and that there is no possibility that adoption of the amendments would result in a significantly adverse effect upon the environment. Therefore, the proposed amendments can be found to be exempt from the requirements of the California Environmental Quality Act (CEQA), pursuant to CEQA Guidelines section 15061 (General rule exemption).

Attached with this council agenda summary for your consideration and recommended introduction is an ordinance document prepared by Town staff that reflects the ad hoc committee's recommended PMC text amendments. Recommended text amendments in the ordinance are shown in "shaded" (additions) and "~~strike-out~~" (deletions) font.

Lastly, for your convenience and use, Town staff has copied and attached other documents related to this agenda item.

**FINANCIAL IMPACT:** There is no financial impact associated with the first reading and introduction of the ordinance.

Attachments

## LIST OF ATTACHMENTS

1. Notice of Exemption signed by the Town Planning Director
2. Ordinance No. \_\_\_\_, "An Ordinance Amending Text Regulations within Paradise Municipal Code Chapter 8.04 Related to: Nuisance Abatement"
3. Proposed Community Resource Services brochure

**TOWN OF PARADISE  
ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE AMENDING TEXT REGULATIONS WITHIN  
PARADISE MUNICIPAL CODE CHAPTER 8.04 RELATED TO  
NUISANCE ABATEMENT**

The Town Council of the Town of Paradise, State of California does hereby **ORDAIN AS FOLLOWS:**

**SECTION 1.** Section 8.04.005 is hereby amended to read:

**8.04.005 Purpose and findings.**

- A. The purpose of this chapter is to educate the public and to promote the health, safety and general welfare of the public by requiring a level of maintenance of private property which will protect the livability, appearance and social and economic stability of the Town and which also will protect the public from health and safety hazards and the impairment of property values which results from the neglect and deterioration of property. It is not the purpose of this chapter to regulate cultural or religious expression.
- B. Public nuisances cause the following:
  - 1. A reduction in property values;
  - 2. An obstruction to or interference with the comfortable enjoyment of adjacent and/or surrounding properties;
  - 3. Adverse impacts on the aesthetic quality of property, giving the appearance of blighted conditions and a deteriorated environment; and
  - 4. Conditions which are injurious to the public health, safety and general welfare, including, but not limited to, a harborage for rodents and insects, a dangerous attraction for children and the potential for fire and health hazards.

**SECTION 2.** Section 8.04.010 is hereby amended to read:

**8.04.010 Declaration of what constitutes an unlawful public nuisance.**

**ORDINANCE NO. \_\_\_\_\_**

Each of the following conditions or acts is declared by the Town Council to be an unlawful public nuisance; and the violation of which shall be an infraction:

- A. Fire hazards: Dry or dead shrub, dead tree, combustible refuse and waste, or any material growing on a street, sidewalk or upon private property within the Town, which by reason of its size, manner of growth and location is determined by the Town Fire Chief or Fire Marshal to constitute a fire hazard to a building, improvement, crop or other property, or when dry, will in reasonable probability constitute a fire hazard;
- B. Hazardous obstructions: An obstacle, landscaping or thing installed, or maintained on private property near a roadway intersection or driveway and roadway intersection which by reason of its size, location, and height is determined by the Town manager or designee to constitute a hazard obstructing the line of vision to the traveling public. Hazardous obstructions do not mean existing or future permanent buildings, otherwise constructed or maintained in accordance with applicable zoning and building regulations, public utility poles, or trees trimmed at the trunk at least eight (8) feet above the level of the ground surface, provided trees are spaced so that trunks do not obstruct the vision of motorists;
- C. Polluted water: A swimming pool, pond or other body of water large enough in size to constitute a hazard to human health and safety, and which is abandoned, unattended, unfiltered, or not otherwise maintained, resulting in the water becoming polluted. "Polluted water" means water contained as a body of water, which includes, but is not limited to, bacterial growth, including algae, remains of insects, remains of deceased animals, rubbish, refuse, debris, papers, and any other foreign matter or material which because of its nature or location constitutes an unhealthy or unsafe condition;
- D. Refuse and waste: Refuse and waste matter, which by reason of its outdoor location and substantive character is unsightly and interferes with the reasonable enjoyment of property by neighbors, detrimentally affects property values in the surrounding neighborhood or community or which would materially hamper or interfere with the prevention or suppression of fire or the obstruction of other public safety or emergency services upon real properties in the Town. "Refuse and waste" means unused or discarded matter and material which consists of rubbish, refuse, debris and matter of any kind including, but not limited to, rubble, asphalt, concrete, plaster, tile, rocks, bricks, building materials, crates, cartons, mattresses, containers, boxes, machinery or parts thereof, scrap metal and other pieces of metal, ferrous or nonferrous, furniture, inoperative vehicles and parts, cans, bottles and barrels;

**ORDINANCE NO. \_\_\_\_\_**

- E. Zoning ordinance: The violation of a provision of the land use regulations of the Town as set forth in Title 17 of this code;
- F. Septic systems: The violation of a provision of the septic system regulations of the Town as set forth in Chapter 13.04 of this code or the provisions of the on-site manual;
- G. Maintenance of commercial property: Any person owning, leasing, occupying or having charge or possession of any commercial property and maintaining such property in a manner such that any of the following conditions, but not limited thereto, are visible from public or other private property and exist thereon:
  - 1. Buildings that are abandoned, boarded up, partially destroyed, substantially deteriorated or left unreasonably in a state of partial construction without an active building permit.
  - 2. Exterior wall and/or roof coverings that have become substantially deteriorated and do not provide adequate weather protection, unpainted, unmaintained and otherwise unprotected buildings, causing deterioration in the form of dry rot, warping, buckling, twisting, bowing and insect infestations of various kinds.
  - 3. Buildings with broken or missing windows or doors that are unsecured in such a manner that allows unauthorized entry.
  - 4. Building exteriors, walls, fences, signs, retaining walls or other structures on the property which are broken, deteriorated or substantially defaced.
  - 15. Graffiti that is not removed within five (5) calendar days after Town's code enforcement officer has given property owner written notice to remove it. Graffiti shall include the writing, defacing, marring, marking, inscribing, scratching, painting, or affixing of markings on buildings or structures, including, but not limited to, walls, fences, signs, retaining walls, driveways, walkways, sidewalks, curbs, traffic control devices, signs and utility boxes.
  - 26. Abandoned and inoperative vehicles not in compliance with the provisions of Chapter 10.16.
  - 37. Outdoor attractive nuisances ~~that are dangerous and accessible to children~~ including, but not limited to junk, wrecked and/or dismantled vehicles, vehicles precariously raised off the ground on a jack, jack stand, or similar device, or on wood, rocks, or blocks; open containers of oil, gasoline, other petroleum products, antifreeze, or other hazardous or flammable chemicals; power machinery; broken or discarded furniture, household

**ORDINANCE NO. \_\_\_\_\_**

appliances and equipment including refrigerators, freezers, washers and dryers; and hazardous pools, ponds, or excavations.

48. Maintenance of premises in such a condition as to be ~~an attractive nuisance that is dangerous and/or~~ detrimental to the public health, safety or general welfare, including large and precarious diseased, uprooted, dead or dying trees; open containers of oil, gasoline, other petroleum products, antifreeze, or other hazardous or flammable chemicals; or in such a manner as to constitute a public nuisance as defined by California Civil Code section 3480.

9. Overgrown, diseased or dead accumulations of weeds or vegetation.

H. Maintenance of residential property: Any person owning, leasing, occupying or having charge or possession of any residential property and maintaining such property in a manner such that any of the following conditions, but not limited thereto, are visible from public or other private property and exist thereon:

1. Buildings that are abandoned, boarded up, partially destroyed, substantially deteriorated or left unreasonably in a state of partial construction without an active building permit.
2. Buildings with broken or missing windows or doors that are unsecured in such a manner that allows unauthorized entry.
3. Graffiti that is not removed within five (5) calendar days after Town's code enforcement officer has given property owner written notice to remove it. Graffiti shall include the writing, defacing, marring, marking, inscribing, scratching, painting, or affixing of markings on buildings or structures, including, but not limited to, walls, fences, signs retaining walls, driveways, walkways, sidewalks, curbs, traffic control devices, signs and utility boxes.
4. Abandoned and inoperative vehicles not in compliance with the provisions of Chapter 10.16.
5. Outdoor attractive nuisances, including but not limited to junk, wrecked and/or dismantled vehicles, vehicles precariously raised off the ground on a jack, jack stand, or similar device, or on wood, rocks, or blocks; open containers of oil, gasoline, other petroleum products, antifreeze, or other hazardous or flammable chemicals; power machinery; broken or discarded furniture, household appliances and equipment including refrigerators, freezers, washers and dryers; and hazardous pools, ponds, or excavations.



ORDINANCE NO. \_\_\_\_\_

6. Maintenance of premises in such a condition as to be detrimental to the public health, safety or general welfare, including large and precarious diseased, uprooted, dead or dying trees; open containers of oil, gasoline, other petroleum products, antifreeze, or other hazardous or flammable chemicals; or in such a manner as to constitute a public nuisance as defined by California Civil Code section 3480.

H. Building and construction: violation of the building permit or construction requirements of Title 15 of this code.

**SECTION 3.** Section 8.04.130 is hereby amended as follows:

**8.04.130 Notice of lien and special assessment.**

The Town shall file in the office of the county recorder a certificate substantially in the following form:

NOTICE OF LIEN AND SPECIAL ASSESSMENT

Under the authority of Government Code section 38773.5, and Chapter 8.04 of the Paradise Municipal Code \_\_\_\_\_, the Town did on \_\_\_\_\_, ~~199~~\_\_\_\_\_, abate a nuisance upon the real property hereafter described and then on \_\_\_\_\_, ~~199~~\_\_\_\_\_, did assess the cost of the abatement upon the real property. The Town of Paradise claims a lien and a special assessment on the real property for the expense of doing the work in the amount of \$\_\_\_\_\_. This amount is a lien and a special assessment against the real property until it is paid, with interest at the rate of 6% a year from \_\_\_\_\_, ~~199~~\_\_\_\_\_ [insert date of confirmation of statement], and discharged of record. The real property referred to above, and upon which the lien and the special assessment is claimed is that certain parcel of land situated in the Town of Paradise, County of Butte, State of California, more particularly described as follows: \_\_\_\_\_

Dated:

Town of Paradise, Town Manager

By: \_\_\_\_\_

**SECTION 4.** Section 8.04.160 is hereby amended to read:

**8.04.160 Penalties**

**ORDINANCE NO. \_\_\_\_\_**

Any person violating any of the provisions of this chapter shall be guilty of an infraction and shall be subject to prosecution under the civil administration citation procedure set forth in Chapter 1.09 of this code. Each day that a violation is committed or permitted to continue shall constitute a separate offense.

**SECTION 3. CEQA COMPLIANCE.** The Town Council finds and determines that the enactment of this Ordinance is not a "project" as that term is used in the California Environmental Quality Act ("CEQA;" Cal. Pub. Resources Code Section 21000 et seq.) or the State CEQA Guidelines (Cal.Code of Regs., Title 14, Section 15000 et seq.). Therefore, no environmental assessment is required or necessary.

**SECTION 4.** This ordinance shall take effect thirty (30) days after the date of its passage. Before the expiration of fifteen (15) days after its passage, this ordinance or a summary thereof shall be published in a newspaper of general circulation published and circulated within the Town of Paradise along with the names of the members of the Town Council of Paradise voting for and against same.

**PASSED AND ADOPTED** by the Town Council of the Town of Paradise, County of Butte, State of California, on this \_\_\_\_ day of \_\_\_\_\_, 2015 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

\_\_\_\_\_  
Greg Bolin, Mayor

**ATTEST:**

\_\_\_\_\_  
JOANNA GUTIERREZ, CMC, Town Clerk

**APPROVED AS TO FORM:**

\_\_\_\_\_  
DWIGHT L. MOORE, Town Attorney

# NOTICE OF EXEMPTION

**To:** File

**From:** Town of Paradise, Development Services Department,  
Planning Division, 5555 Skyway, Paradise, CA 95969

**Project Title:** Municipal Code Text Amendment

**Project Applicant:** Town of Paradise

**Project Location:** Town of Paradise

**Project Description:** Amendment of Town public nuisance abatement regulations

**Approving Public Agency:** Town of Paradise

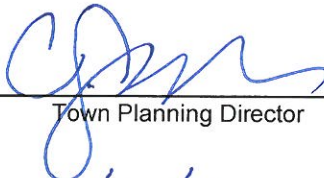
**Person or Agency  
Carrying Out Project:** Town of Paradise

**Exempt Status:** \_\_\_\_\_ Ministerial (Section 15268)  
\_\_\_\_\_ Emergency Project (Section 15269)  
\_\_\_\_\_ Categorical Exemption  
 X  General Rule Exemption (Section 15061)

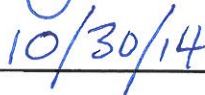
**Reason for Exemption:** The amendments do not constitute a project under CEQA and no physical activity is planned.

**Contact Person:** Craig Baker, Planning Director  
(530) 872-6291 x111

**Signature:**

  
\_\_\_\_\_  
Town Planning Director

**Date:**

  
\_\_\_\_\_

# How to Fix Code Violations

Correcting code violations can be a simple process, requiring little more than performing the work, or contacting the right people, in time for the follow-up inspection. Left unfixed, these violations can result in escalating fines to “red tags” or building closures. Because of the negative impacts of non-compliance, you should address the issues as soon as possible.

- Make sure you understand all of the violations cited. If in doubt, contact Town staff.
- Obtain a permit, if necessary, to proceed with the corrections.
- Be sure that all corrections are completed by the deadline stated in the Notice of Violation.
- Arrange for a final inspection to verify compliance.



## TOWN OF PARADISE

5555 Skyway  
Paradise, CA 95969  
[www.townofparadise.com](http://www.townofparadise.com)

**Building Department**  
Phone: (530) 872-6291 X123

**Onsite Septic Department**  
Phone: (530) 872-6291 X116

**Code Enforcement**  
Phone: (530) 872-6291 X124

**Planning Department**  
Phone: (530) 872-6291 X111 or X114

**Traffic/Engineering**  
Phone: (530) 872-6291 X125

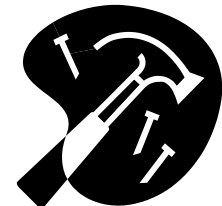
**Police Non-Emergency Information**  
Phone: (530) 872-6241

**Animal Control**  
Phone: (530) 872-6275

**General Info**  
Phone: (530) 872-6291 X102

## TOWN OF PARADISE

# COMMUNITY RESOURCE SERVICES



## The Purpose of Nuisance Abatement

The purpose of the Town’s nuisance abatement regulations is to educate and promote the health, safety and general welfare of the public. Our ordinance requires a level of property maintenance that protects the livability and appearance of the Town for all residents as well as protects the public from health and safety hazards.

Public nuisances range in scale from conditions that interfere with the enjoyment or use of another’s property to conditions that are actually dangerous or harmful to others. Some nuisances are more far-reaching than others and may harm or interfere with more than just adjoining properties and may extend beyond just a neighborhood.

We would like to invite all residents to be a part of the solution by preserving Paradise as a beautiful, safe place to live, work, play, and visit!

## Community Resource Services For those in need of a helping hand

### Fire Hazards:

Butte County Fire Safe Council 530-877-0984  
Resident Assistance Program

### Polluted Water:

Butte County Mosquito & Vector Control District 530-533-6038

### Refuse & Waste:

Northern Recycling & Waste Services 530-876-3340  
[www.paradiserecycles.net](http://www.paradiserecycles.net)

### Zoning Violations:

Town of Paradise Planning Division 530-872-6291  
x111

### Failed Septic Systems:

Information & Permits 530-872-6291  
X116

Financial Assistance for low income households 530-872-6291  
X122

### Property Maintenance:

Financial Assistance for low income households 530-872-6291  
x122

Alliance Kingdom Builders (AKB) 530-566-2288  
[www.akbuilders.org](http://www.akbuilders.org)

Community Action Agency 530-712-2600  
opt. 1

### Building & Construction:

CA Dept of Consumer Affairs 800-321-2752  
Contractors State Licensing Board  
[www.cslb.ca.gov](http://www.cslb.ca.gov)

North Valley Contractors Exchange 530-343-1981

### General Assistance:

CLIC 530-898-4354  
Chico Legal Information Center  
(Free legal advice)

CA Dept of Consumer Affairs  
Tenants’ & Landlords’ Rights  
[www.dca.ca.gov/publications/landlordbook](http://www.dca.ca.gov/publications/landlordbook)

Butte County 2-1-1, [helpcentral.org](http://helpcentral.org)





**Town of Paradise  
Council Agenda Summary  
Date: February 10, 2015**

**Agenda Item: 7(c)**

**Originated by:** Gina S. Will, Finance Director/Town Treasurer

**Reviewed by:** Lauren Gill, Town Manager

**Subject:** 2014/15 Mid-Year Budget Status Update

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**Council Action Requested:**

1. Approve budget adjustments for the following funds; and,
  - a. 1010 – General Fund
  - b. 2030 – Building Safety & Waste Water Services
  - c. 2070 – Animal Control
  - d. 2120 – Gas Tax
2. Approve revised salary pay plan; and,
3. Approve Animal Control Supervisor job descriptions; or,

**Alternatives:**

Refer the matter back to staff for further development and consideration.

**Background:**

Town Council adopted the fiscal year 2014/15 operating and capital budget June 25, 2014. At each subsequent Council meeting, Council has approved budget adjustments based on additional information as it became available. In addition, each year staff completes a thorough mid-year budget review after six months of the fiscal year has been completed. The mid-year review includes a complete position control review and recalculation of all staff salary and benefits for the remainder of the fiscal year. With the help of each department, it also includes a comprehensive analysis and review of each maintenance and operations account.

The recession of 2008 devastated the revenue sources of the Town. There is little diversity to the Town's revenues, so as property values decreased so did the majority of the Town's revenues. \$3.7 million has been lost to date in general fund revenues from reduced property values. Also, the State of California dealt with its budget deficits by reducing local revenues and eliminating economic development tools. In 2011 the State eliminated all State funded motor vehicle license fees and in 2012 it abolished the Paradise Redevelopment Agency. It was the perfect storm of events for the Town. In reaction, the Town took immediate and prudent action to reduce expenses:

- By 2013/14 the Town had cut 25.5% of its workforce (43.3% without considering the CAL FIRE transition).
- For five years the remaining employees took salary cuts and paid larger portions of their benefits. These concessions exceeded \$907,000 in savings.
- Other non-general funds were cut to the point they were self sustaining as the Town could no longer afford to subsidize other funds.

- Nearly all equipment replacement and maintenance was deferred as well as other critical department expenditures.

In addition to these drastic cuts, the last several years Town Council, management and staff have worked collaboratively and tirelessly on creating financial stability for the organization by also addressing unfunded liability issues.

- Unfunded liability related to OPEB obligations has been reduced 70.2% from \$45.8 million to \$13.6 million by creating a vesting schedule for benefits and by capping the Town's contribution toward these benefits.
- Before the State enacted its Pension reforms, the Town created a second tier of benefits for both public safety and miscellaneous new hires. Now there are three tiers of pension benefits for employees creating some immediate cost savings on new hires.

The hard-fought efforts of the Town were rewarded by 2012/13 when we cured two years of general fund deficit spending. However, the storm was not over, revenues continued to decline and expenses were cut below sustainable levels. At the time of adoption of the 2014/15 General Fund budget, the budget was balanced with expected expenditures equal to expected revenues. In November 2014, the Town finally reached a safe harbor to wait out the remainder of the storm and prepare to rebuild. The community passed Measure "C" the 0.5% temporary six year transaction and use tax which will take effect April 1, 2015. The mid-year budget includes the projected revenues and expenses resulting from that passage.

The Town should take a moment to celebrate all that has been accomplished. The storm is subsiding and revenues are starting to climb. The revenues of Measure "C" will allow the Town to maintain services and to address some of the expenditures that have long been deferred and are critical to operations. As Council prepares to rebuild the ship, it should carefully balance the short term requirements with the need to invest in the long term sustainability of the Town organization and community. A long-term investment model will lessen future economic impacts and allow the Town to regain control of its own financial future.

### **Discussion:**

### **Fiscal Health Analysis**

Staff has completed the California Municipal Financial Health Diagnostic created by the League of California Cities, and it confirms the Town's current fiscal health. It reinforces the progress made as well as identifies areas of weakness that the Town must tackle. In simplest terms the Town is currently graded a C -. It can pay its bills in the short term, but must address longer term obligations and weaknesses to be truly "healthy". Following are areas where the Town is either doing well or has shown improvement:

- ✓ The General Fund is no longer subsidizing other funds
- ✓ The Town has few constraints on budgetary discretion
- ✓ The Town is not balancing the budget through borrowing
- ✓ The Town is not balancing the budget by deferring debt service payments
- ✓ The Town is not funding operating costs with non-recurring development revenues
- ✓ The Town provides timely and accurate financial reports

Following are areas that must improve for the Town's fiscal health to improve:

1. **The Town has recurring general fund operating deficits.** Even though the Town has a “balanced” budget where it is not spending more than it is taking in, it is not able to fund all of the expenditures necessary to operate a full service government. The Town has been cutting \$400,000 - \$450,000 of critical operating expenses out of each budget to balance. Measure “C” funds will help address this issue in the short term, **but if these funds are not also invested for the long term the Town will be in the same position after six years.**
2. **General fund reserves (unassigned reserves) are inadequate.** Prior to 2012, the Town invested its reserve funds in the economic development of the Town by loaning funds to the Paradise Redevelopment Agency. Three prior loans had been paid in full and with appropriate interest of 5%. In 2012 however, the State abolished the redevelopment agency leaving three new loans to the general fund unpaid and with constraints limiting the amount that could be repaid on these loans. The Town has worked diligently with the State and now has these loans approved as enforceable obligations. These loans will eventually be repaid, but are a last priority and will be repaid slowly over time.

To date all of the Town’s general fund reserves are non-spendable because these loans and other receivables cannot be immediately converted to cash. The last couple years being conservative through budgeting and prudent through spending, the Town is approaching building a small unassigned reserve. Following are the reserves for the year ended June 30, 2014 and the estimated reserve for the year ending June 30, 2015:

<u>Designated Reserves</u>	<u>June 30, 2014</u>	<u>June 30, 2015</u>
Non-spendable (RDA loan)	\$2,015,945	\$2,006,863
Projected Measure “C” revenue		148,000
Unassigned (spendable) reserves	(81,449)	141,806
Total Reserve	\$1,934,496	\$2,296,669

3. **Inadequate cash and short-term investments as a percentage of current liabilities.** As indicated above, the Town is projected to have \$141,806 in spendable reserves; however this is completely inadequate for a municipal budget. Our goal should be to bring the level of unassigned (spendable) reserves to approximately \$1 Million. One way we will reach our goal is by investing our future RDA loan repayments to the unassigned (spendable) reserve category, thus building that fund over time and reducing our need to borrow money to pay our bills. Currently, the Town borrows cash during the first six months of the fiscal year to make timely vendor and employee payments. Building reserves and liquidity will save the Town roughly \$30,000 a year in interest and loan underwriting costs. It will also provide the Town breathing room to sustain future inevitable economic downturns.
4. **General fixed costs, salaries and benefits exceed 80% of net operating expenditures.** Fixed costs like utilities, retiree health payments, contractual agreements, and lease purchase payments are those costs over which the government has little control in the short term. As the Town has already cut staffing to the bare minimum to maintain services, having fixed costs and salary costs exceed 80% of operating expenditures is an indication that there are inadequate revenues to fund services long term. It leaves insufficient room in the budget to fund equipment and maintenance requirements. Our goal should be 80% or less, while our balance hovers around 90%. A healthy budget includes adequate discretionary funds to adequately function and also to weather financial crises. The cure to this dilemma is a more diversified revenue stream. Following is the formula used to measure this indicator. It assumes the inclusion of Measure “C” Funds.



Fixed costs and labor costs as a percent of expenditures =			<u>Salaries + benefits + fixed costs</u> Net operating expenditures		
2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
90.1%	90.6%	89.8%	90.5%	92.0%	92.0%

5. **The general fund budget has been balanced repeatedly by deferring asset maintenance.** Deferral of asset replacement and facility maintenance should only be a short term solution to budget shortfalls. The Town has deferred portions of these expenses for over five consecutive years. Again, this is an indication of an inadequate revenue stream for the level of service provided.
  
6. **General fund pension liabilities or post-employment benefits have been repeatedly deferred.** GASB 45, an accounting mandate established in 2010/11 requires all government agencies to measure and report the liabilities associated with post-employment benefits (OPEB). By tackling that obligation head-on, the Town has been able to reduce the unfunded liability by 70.2%. However, aside from one initial contribution, the Town has not been funding the Annual Required Contribution (ARC) related to this obligation. The Town has capped the premium costs associated with these benefits, but employees will continue to retire increasing the Town’s annual costs over time. The actuary report indicates that in addition to the actual premium costs paid directly by the Town, the Town should be contributing \$150,000 to \$200,000 toward these future premium payments building up a “bank” to fund these future obligations. It is critical for the Town to heed this advice and start setting aside funds now before the annual contribution becomes more than we can afford. **We cannot possibly keep up with this growing annual obligation without investing in this account. It is the strong recommendation of the Town Manager and Finance Director to fund this account as a priority. Even a small investment of \$50,000/year for ten years will give us an account that will provide financial stability for the organization’s obligations relating to OPEB.** This bold action will not only get and keep us on a firm financial footing, but this “take the bull by the horns” approach to budget management shows strength in leadership and a direction that the community wants us to go.

With continued prudence and careful investment toward the Town’s future financial stability, many of these indicators can be improved. Measure “C” and the Town’s tough choices and cuts to date have improved many of these indicators already. With continued wise decisions and investment, the Town is expected to improve on its C – rating. It can likely move into the B’s with care, but will likely not be able to move into the A’s with its current revenue constraints.

**General Fund - 1010**

Staff ran and analyzed a number of year-to-date financial reports in order to review trends or significant swings in budgeted revenues and expenses. Further, finance staff completed a thorough position control review which includes a review of every employee’s budgeted salary and benefits. All of this information was reviewed with specific departments to achieve the recommended budget adjustments included on the attached General Fund Mid-Year Budget Performance Report. The second-to-last column on the right represents the proposed recommended budget amount for each account. The last column on the far right represents the proposed budget adjustment.

After completion of the methodical review, the recommended and proposed General Fund is balanced, and revenues are expected to exceed expenditures by \$362,173. As already touched on, **these funds must be guarded in order to rebuild unassigned reserves**. A structural deficit still remains, in that certain deferred maintenance and asset replacement expenditures have yet to be added back to the budget. Outside of the \$200,000 in Measure "C" revenues added to the budget, other revenues are trending about as expected and originally budgeted. Revenues exclusive of Measure "C" will grow about 2.9% compared to the prior fiscal year. Expenses outside of the expenditures budgeted to implement Measure "C" are also trending as expected. Last fiscal year, approved staffing in public safety divisions remained vacant much of the year as recruitment and hiring proved time consuming and difficult. This fiscal year, many of these positions have been filled, so overall expenditures are expected to increase over 6%. Again, this was expected and revenues will still exceed expenditures. Following is a more detailed explanation from the analysis completed and the adjustments proposed:

**Revenues:**

- The Town received its first major property tax payment of the fiscal year on January 6, 2015. The receipts are principally in line with original revenue estimates, and it looks like property taxes will grow about 2.39% compared to the prior fiscal year. The housing market appears to have stabilized and properties that were devalued under Prop 8 can rebound at a rate higher than the typical 2% CPI growth cap. Unsecured revenues are trending about \$6,941 more than budgeted and supplemental receipts are trending about \$17,627 more than expected.
- A state audit of county formulas related to the distribution of motor vehicle in lieu (MVIL) fees has proved helpful for the Town this fiscal year. The audit found \$159,969 of prior year corrections to the allocation of MVIL fees. In January 2015, the Town received another \$75,728 as a correction of MVIL fees for this fiscal year. With these corrections, revenues in this area will be nearly 19% above the prior year.
- Sales tax receipts are currently trending a little less than expected, but are still expected to grow about 1.8% compared to the prior year. Added businesses in the community are keeping the revenues growing, but reduced gas prices are preventing them from growing as much as they might otherwise. To remain conservative, staff is recommending a budget adjustment decrease of \$17,756.
- Franchise fees after reviewing the budget performance report and receipts to date, are trending about 2% above the prior fiscal year. Staff recommends a very small \$842 adjustment at this time.
- With 2<sup>nd</sup> quarter 2014/15 taxes received for Transient Occupancy taxes, staff recommends a small \$1,237 decrease as a budget adjustment. Receipts are trending about 2% below the prior fiscal year.
- Some other non-department specific revenue adjustments include the passage of Measure "C" which is expected to generate about \$200,000 this fiscal year. Also, fire station 83 has been rented out to a local ambulance company starting in December 2014. About \$9,600 of additional revenues is expected through that agreement.
- Revenues specific to Police Department activities are recommended to be decreased by \$9,326 over various accounts. \$4,000 is a reduction in the amount of fines the police department will obtain through tickets, \$2,500 less in DUI accident and arrest collections, and \$3,000 less in special service requests. All of these decreases have a strong

correlation to decreased department staffing levels. More of the department's focus is on basic calls for service and community safety.

### Changes in General Fund Revenues

	2013/14 Estimated Actual	2014/15 Amended Budget	2014/15 Proposed Budget	2014/15 Proposed Budget Adjustment
Non Program	\$9,796,383	\$9,969,622	\$10,242,237	\$272,615
Finance	2,170	2,100	11,729	9,629
Police	80,000	81,182	71,856	(9,326)
Fire	32,523	88,981	88,711	(270)
Planning	49,113	57,340	54,394	(2,946)
Waste Management	44,737	46,926	47,120	194
Engineering	47,518	37,000	36,609	(391)
Community Park	3,250	2,500	2,580	80
<b>Totals</b>	<b>\$10,055,695</b>	<b>\$10,285,651</b>	<b>\$10,555,236</b>	<b>269,585</b>

### Expenses

Additionally, staff reviewed every general fund department budget account looking for areas where expenses could be reduced. Each account was analyzed from a five year historical perspective, based on financial transactions recorded to date, and based on known account encumbrances. From that analysis budget recommendations were prepared and reviewed with departments. Ultimately, the feedback received was incorporated into the attached report and included in the recommended budget adjustments included in the report. Each department should be commended for their help with this process. Please review the general fund report for specific adjustments, but highlights of significant budget adjustments are indicated as follows:

### Administration

For the most part, recommended adjustments in these divisions are negligible. Expenses are decreasing and increasing marginally mainly as a result of a complete personnel costs review and analysis. The adjustments are summarized below:

- ✓ Town Council \$749
  - ✓ Town Clerk \$2,349
  - ✓ Town Manager \$2,957
  - ✓ HR and Risk Management (\$86)
  - ✓ Legal Services (\$10)
  - ✓ EOC \$69
  - ✓ Fleet Management (\$2,752)
  - ✓ Finance \$5,463
- Non Department specific expenses are decreasing \$6,813. \$4,500 is bank fee savings. US Bank is currently offering an earnings credit rate of 0.50%. Since this is higher than the interest offered by LAIF, the Town is maximizing the savings through the checking account before investing funds in LAIF. Also, the Town will save \$2,013 in interest on the

TRAN loan by paying the loan back at the end of May instead of the end of June.

- Central Services is expected to save a total of \$7,722. \$6,219 is from general Town insurance policies savings. There is also \$5,161 in savings from delayed timing of the 2014/15 lease purchase and also savings from the items actually purchased. Some other accounts have been increased due to unexpected repairs and replacements.
- There are one-time setup costs and administrative costs associated with the implementation of the Measure "C" transaction and use tax, so \$52,000 has been designated for this purpose.
- The Town took title to the former RDA property at 5456 Black Olive Drive. There is a note pending against the property that the Town will continue to pay until the property is sold or the note is paid off. \$8,601 is added to the budget for this purpose.

### ***Police Department***

- With the staffing shortages in operations and the challenges related to replacing a lieutenant, the lieutenant that was expected to retire in December 2014, extended his retirement until June 2015. Despite savings in some other accounts, this postponement will add about \$18,500 to the Administration budget.
- The vacancies in Police Operations have reduced projected salaries by \$39,324. However, additional overtime in the amount of \$12,851 is needed to fill the gap. Further, the first priority of the department is to community emergencies and calls for service which leaves less time for staff to spend on special grant related assignments. The Town budgeted \$135,724 for police specific grant reimbursements, but upon review, it is recommended this number be reduced to \$60,725, a reduction of \$74,999. A good portion of this is a wash between salaries and grant reimbursement of the AB 109 officer as this position will likely not be filled until May 2015. Overall Police Operations is projected to increase \$22,757.
- Police communication salaries as a result of vacancies are projected to be down \$17,518. Also, overtime expected to be down \$16,374. Light duty police officers as well as other administrative staff were able to assist in dispatch during staffing shortages which helped to keep those costs down. Overall the division is expected to have \$41,085 less in expenditures for the fiscal year.

### ***Fire Department***

- In order to balance the original 2014/15 budget, the Town asked CAL FIRE to come up with \$200,000 in savings to the contract. With six months of the 2014/15 fiscal year complete, CAL FIRE is on track to save the \$200,000. In order to do so though they will need to have days, when appropriate, with reduced staffing. Overtime costs are mounting as there are employees in the contract out on work related injuries. Some of these added costs are mitigated by how the contract is budgeted. The contract is budgeted assuming that every CAL FIRE employee receives top step of the salary schedule, but as more original Town employees transition to other CAL FIRE positions, more junior level employees are assigned and charged to the Town's contract creating some savings.

- Fire administration is expected to have about \$8,174 more in costs. Most of this is from increased costs for retiree medical premiums.
- The volunteer fire program was unable to recruit as many new members as was expected. Currently there are only 11 members. While disappointing from an operations standpoint, the reduced numbers will provide about \$11,349 in savings.

**Planning/Waste Management**

- About \$6,364 in savings will occur from having the code enforcement officer out on three months leave. A temporary code enforcement officer has been brought in to sustain operations, but that person will work few hours and will not be paid benefits.

**Engineering, Community Park and Public Facilities**

There are minimal adjustments recommended for these programs.

- ✓ Engineering – \$2,380
- ✓ Community Park - \$760
- ✓ Facilities - \$700

**Changes in General Fund Expenditures**

	2013/14 Estimated Actual	2014/15 Amended Budget	2014/15 Proposed Budget	2014/15 Proposed Budget Adjustment
Administration	\$2,550,543	\$2,670,801	\$2,726,151	\$55,350
Fire	3,178,872	3,523,842	3,521,545	(2,297)
Police	3,511,535	3,743,663	3,743,835	172
Community Dev.	212,022	168,565	162,204	(6,361)
Engineering/PW	31,636	35,488	39,328	3,840
<b>Totals</b>	<b>\$9,484,609</b>	<b>\$10,142,359</b>	<b>\$10,193,063</b>	<b>50,704</b>

These proposed adjustments increase the General Fund ending fund balance and reserves as summarized in the following table.

**Changes in General Fund Reserves**

	2013/14 Estimated Actual	2014/15 Amended Budget	2014/15 Proposed Budget	2013/14 Proposed Budget Adjustment
Revenues	\$10,055,695	\$10,285,651	\$10,555,236	\$269,585
Expenditures	(9,484,609)	(10,142,359)	(10,193,063)	50,704
<b>Net Difference</b>	<b>\$571,086</b>	<b>\$143,292</b>	<b>\$362,173</b>	<b>\$218,881</b>
Designated Reserves				
Non-spendable (RDA loan)	\$2,015,945	\$2,015,945	\$2,006,863	(\$9,082)
Projected Measure "C" Rev.	0	0	148,000	148,000
Unassigned (spendable)	(81,449)	61,843	141,806	79,963
<b>Total Reserve</b>	<b>\$1,934,496</b>	<b>\$2,077,788</b>	<b>\$2,296,669</b>	<b>\$218,881</b>

**Building Safety and Waste Water Services - 2030**

The Town has made considerable progress in making this an independent sustainable fund without the need for a general fund subsidy. The fund started the fiscal year with a fund balance of \$194,075. With the recommended budget adjustments, it is projected to end the fiscal year with a \$245,786 fund balance.

Revenues in most areas like plan check fees, building permits and onsite services are trending above budget projections. Increased development which started last fiscal year appears to be continuing this fiscal year which is good news for the local economy. Overall, conservatively, it appears that revenues will be about \$16,977 more than budgeted. Some expenses like retiree medical insurance premiums are trending below budget, so expenses are being reduced \$8,681. The following chart summarizes the proposed budget amendments to the fund.

**Building Safety and Waste Water Services Fund Changes**

	2013/14 Estimated Actual	2014/15 Amended Budget	2014/15 Proposed Budget	2014/15 Proposed Budget Adjustment
Revenues	\$840,111	\$782,617	\$799,594	\$16,977
Expenditures	(677,983)	(756,906)	(748,225)	(8,681)
Net Difference	162,128	25,711	51,369	25,658
Ending Fund Balance/Reserve	\$194,075	\$219,786	\$245,444	
Reserve %	28.6%	29.0%	32.8%	

**Animal Control - 2070**

Animal Control services has had a vacant part-time animal control officer position most of the fiscal year. Recruitment of a qualified and reliable person for an 18 hour a week position has proved extremely difficult. This perpetual vacancy has again set back the division in terms of allowing them to be proactive in monitoring the community for dogs running at large and the prevention of dangerous dog attacks. Unfortunately, there has been an increase in dog attacks this year. The one full-time animal control officer on staff currently is only able to react to calls and has no time to educate or be proactive. Also, this vacancy impacts police operations as it is an already busy Lieutenant who must step in and help with operations when needed. Finally, the measures the division took to partner with local vets to ensure dogs are licensed as required by state law has dropped in priority for lack of staffing. Ultimately, it has been determined that the division can't effectively operate with its current staffing model.

Staff proposes to reinstate the original staffing model of a full time Animal Control Supervisor. It is proposed that the full time animal control officer be promoted to this position. She is already acting in this capacity much of the time and is effective as the division's leader. It will raise her hours from 36 to 40 hours per week. The added cost the remainder of this fiscal year is about \$3,200 and for a full year about \$8,300.

Staff also proposed to reinstate a 36 hour animal control officer in place of the 18 hour position. The division desperately needs these hours to properly serve the community and be proactive in protection and dog licenses. It is anticipated that at least part of these increased hours can be made up from additional dog licenses. This proposal will increase the current budget about \$5,300 this fiscal year and about \$29,000 next fiscal year.

Currently Animal Control Services is licensing about 1,000 dogs per year. Conservatively it is estimated that the Town of Paradise has over 4,300 dogs. If the Town was able to license an additional 2,000 dogs per year, over \$34,000 in additional license fees would be generated. This would help close the gap in needed funding.

The Town could not operate and fund this division without the continued support of PASH. PASH has been an invaluable partner in the care and comfort of shelter animals, and they are providing about \$12,000 in funding this fiscal year.

Funding for this division continues to be a concern for the Town. The Town continues to use animal control donations to balance the fund. The Town may need to consider using Measure "C" monies in future years. The Town will have to solve this funding problem eventually. The last few years has proved that the division cannot properly function and serve the community with reduced staffing.

#### **Animal Control Services Fund Changes**

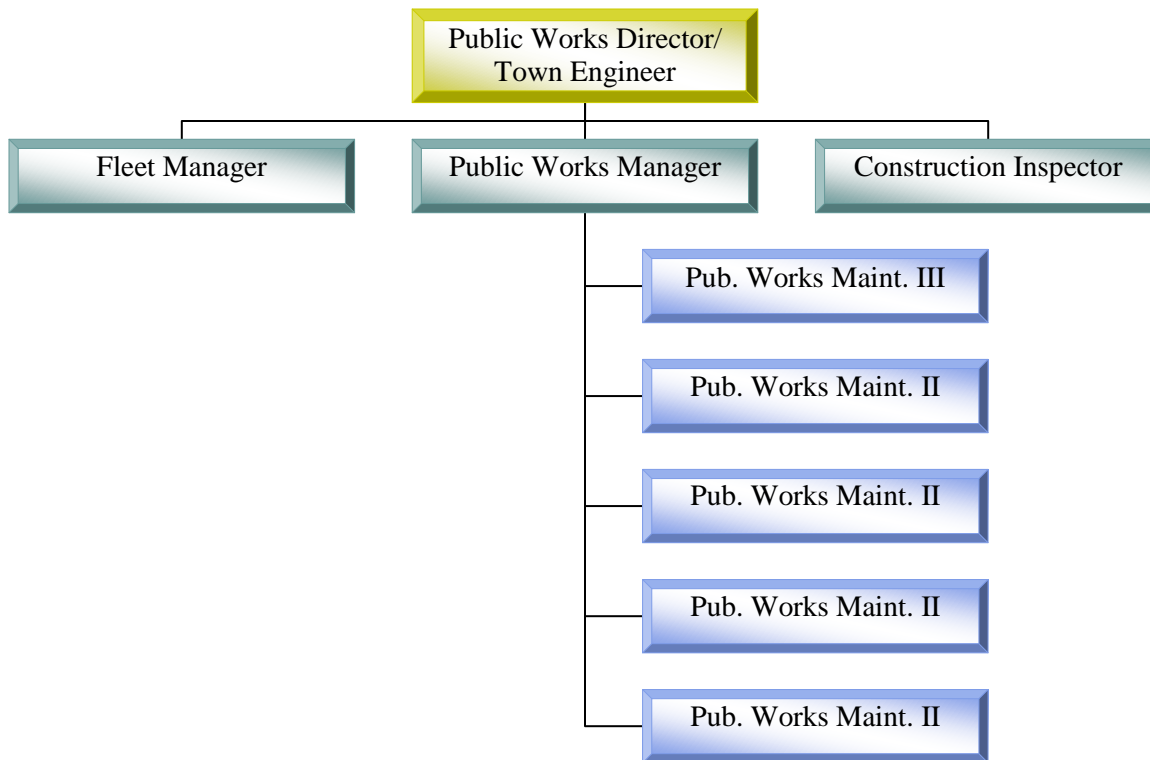
	2013/14 Estimated Actual	2014/15 Amended Budget	2014/15 Proposed Budget	2014/15 Proposed Budget Adjustment
Revenues	\$168,734	\$197,882	\$200,751	\$2,869
Expenditures	(170,069)	(199,861)	(202,254)	2,393
Net Difference	(1,335)	(1,979)	(1,503)	476
Ending Fund Balance/Reserve	\$1,504	(\$475)	\$0	
Reserve %	0.88%	(0.24%)	0.00%	

#### **State Gas Tax - 2120**

This fund is presently very healthy and expected to end the fiscal year with a \$545,641 ending fund balance. This fund balance is appropriate considering one project eliminated that fund balance in one fiscal year. Additional revenues of \$34,627 are proposed as estimated by the League of California Cities most recent HUTA estimates. Further, an overlay that was originally anticipated for Elliott, unfortunately has been postponed this fiscal year. The net result of this delay is savings of \$40,241.

Now that the fund and the department have some stability, staff recommends filling the Public Works Director position. The vacancy was a temporary measure to provide some savings and direction to the department when positions were vacant, employees were new and funding was pressured. Staff proposes promoting the Town Engineer to this position. He has already shown vision and leadership to his colleagues within this department. It will be a seamless transition from an operating and financial perspective. For a couple years the department has needed an

expert in that role to prioritize the everyday needs of keeping roads operational with the longer term goal of a proper road maintenance program using the Town's limited resources. Upon approval, the fleet maintenance manager will also report to the Public Works Director. This is a very common alignment of these functions in municipalities and will give the fleet manager some support and assistance from individuals that better understand his function. The increased cost of this proposal is minimal at about \$2,100 this fiscal year and \$5,400 next fiscal year. The department and reporting will look like the following:



Preliminary revenue estimates for 2015/16 are less optimistic due to reduced gas prices. The Town can use the reserve if needed to keep the fund in balance, but it is also anticipated to pursue additional street maintenance projects in 2015/16.

**State Gas Tax Fund Changes**

	2013/14 Estimated Actual	2014/15 Amended Budget	2014/15 Proposed Budget	2014/15 Proposed Budget Adjustment
Revenues	\$1,295,636	\$1,226,758	\$1,221,144	(\$5,614)
Expenditures	(1,185,586)	(1,251,378)	(1,179,135)	(72,243)
Net Difference	110,050	(24,620)	42,009	66,629
Ending Fund Balance/Reserve	503,583	479,012	545,641	
Reserve %	42.5%	38.3%	46.3%	



**Conclusion:**

The result of this mid-year report shows that the Town has met its short term objective of maintaining a balanced general fund budget for the 2014/15 fiscal year. It has also started rebuilding an unassigned reserve which it can use to reduce the amount of required annual cash borrowing. The 5 year projection that will be presented and is a part of this mid-year process; however, shows that the Town should be vigilant and guard these reserves. The Town will continue to struggle for at least the next two years to fund basic operations of its divisions outside of the help that will be provided by Measure “C” given the increased costs of pension contributions required starting next fiscal year.

With Measure “C” Funds the town will finally be able to fund and address equipment maintenance and replacement. It can also replace training in most departments, and other expenses the Town has deferred for too long. Those funds will not fund everything that the Town needs, so it will be up to the Council to prioritize the items of most importance. Further, it will be up to Council to consider the long term stability of the Town as it plans how best to use these funds.

Property taxes and motor vehicle in lieu fees which make up the majority of the Town’s General Fund revenue stream are constrained by a 2% CPI increase on its Prop 13 properties. Less than 25% of the Town’s properties can rebound at a faster rate. Further, sales taxes have already reached prerecession numbers, so substantial growth will be limited to new businesses coming to town. Franchise fees and transient occupancy tax will only grow to the extent those businesses grow and are a limited part of the General Fund revenue stream.

Conversely, expenses like retirement contributions, the Pension Obligation Bond and other operating expenses are not limited to a 2% CPI increase and will grow at a quicker rate. As an example, GASB 68, the new accounting mandate from the Governmental Accounting Standards Board will result in an additional required contribution of approximately \$330,000 per year starting in 2015/16. This new obligation will result in reduced net assets on our balance sheet. However, good decisions regarding our long-term obligations will counterbalance the annual requirements and keep us in a better position to stay in control of our financial destiny.

Overall, expenditure growth is expected to closely match revenue growth. Following are the net revenue projections for the next five years:

2015/16 – (\$65,672)  
2016/17 – (\$53,429)  
2017/18 - \$15,289  
2018/19 - \$84,638  
2019/20 - \$153,452

Staff will begin the 2015/16 budget process later this month. A schedule of proposed dates and deadlines are attached for Council review. Staff will seek additional Town Council direction at a budget priority setting session on February 24, 2015. Town Council will be asked to establish priorities and direction for the 2015/16 budget process.



# TOWN OF PARADISE

## 2014/15 Mid-Year Budget Report

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Account	Account Description	2013/14 Estimated Actual	2014/15 Adopted Budget	2014/15 Amended Budget	2014/15 Year to Date Transactions	2014/15 Proposed Budget	2014/15 Mid-Year Budget Adjustments
<b>Fund 1010 - General Fund</b>							
<b>REVENUE</b>							
Department	<b>00 - Non Department Activity</b>						
Program	<b>0000 - Non Program Activity</b>						
3110.311	Property Tax Current Secured	4,043,451.68	4,142,843.00	4,142,843.00	2,273,623.43	4,142,843.00	0.00
3110.312	Property Tax Current Unsecured	223,034.44	220,432.00	220,432.00	210,630.42	227,373.00	6,941.00
3110.315	Property Tax Prior Secured/Unsecured	7,620.11	7,344.00	7,344.00	2,520.34	7,344.00	0.00
3110.320	Property Tax General Supplemental	36,281.14	19,380.00	19,380.00	6,887.05	37,007.00	17,627.00
3130.325	General Sales and Use Tax Sales and Use Tax	1,758,211.29	1,814,118.00	1,805,347.00	682,482.25	1,787,591.00	(17,756.00)
3167.330	Real Property Transfer Tax Real Property Transfer Tax	68,913.95	61,974.00	61,974.00	24,020.24	55,851.00	(6,123.00)
3182.335	Franchise Taxes Franchise Taxes	836,738.33	841,905.00	851,328.00	147,230.57	852,170.00	842.00
3185.340	Transient Occupancy Tax Transient Occupancy Tax	185,351.61	173,125.00	182,953.00	51,394.23	181,716.00	(1,237.00)
3210.110	Business Licenses and Permits Business Regulation	3,721.57	3,000.00	3,000.00	2,195.61	3,500.00	500.00
3210.120	Business Licenses and Permits Bingo Regulation	132.00	132.00	132.00	.00	132.00	0.00
3215.100	DOJ/FBI Fees Fingerprinting/Processing	.00	.00	.00	1,148.00	.00	0.00
3345.100	State Revenues - Other Refunds & Reimbursements	237.00	.00	.00	2,807.00	2,807.00	2,807.00
3345.200	State Revenues - Other Miscellaneous	31,110.50	24,000.00	24,000.00	.00	24,000.00	0.00
3351.001	Property Tax Homeowners Apportionment	69,108.86	69,109.00	69,109.00	10,126.22	69,109.00	0.00
3356.001	State Motor Vehicle In Lieu Motor Vehicle In Lieu Tax	1,922,349.56	1,970,371.00	2,130,340.00	1,259,715.59	2,206,978.00	76,638.00
3356.003	State Motor Vehicle In Lieu Section 11001.5 Prior Year	.00	.00	10,952.00	10,952.07	10,952.00	0.00
3410.101	Administrative Services General Administrative Fees	45.40	15.00	15.00	26.89	45.00	30.00
3410.104	Administrative Services Returned Check Processing	178.99	200.00	200.00	102.28	200.00	0.00
3410.107	Administrative Services Electronic Audio Reproduction	.00	.00	.00	14.86	15.00	15.00
3410.112	Administrative Services Printed Material Production/Sale	268.02	250.00	250.00	470.50	550.00	300.00
3410.113	Administrative Services Document Copying	253.50	250.00	250.00	270.50	400.00	150.00
3410.114	Administrative Services Document Certification	400.00	250.00	250.00	110.00	220.00	(30.00)
3410.115	Administrative Services Research on Request/Dept Records	1.37	100.00	100.00	.00	50.00	(50.00)
3410.150	Administrative Services Late Fees	.00	.00	.00	14.57	15.00	15.00
3610.100	Interest Revenue Investments	6,015.56	4,500.00	4,500.00	252.38	4,500.00	0.00
3610.150	Interest Revenue Interfund Loans	3,700.26	.00	.00	.00	.00	0.00
3610.200	Interest Revenue Miscellaneous	27.50	.00	.00	.00	.00	0.00
3630.200	Rents and Royalties Billboard Rents and Leases	440.00	440.00	440.00	.00	440.00	0.00
3901.100	Refunds & Reimbursements Miscellaneous	27,643.05	5,000.00	5,000.00	27.65	5,000.00	0.00
3902.100	Miscellaneous Revenue General	98,246.99	2,000.00	2,000.00	271.74	2,000.00	0.00
3902.110	Miscellaneous Revenue Cash Over and Short	99.01	.00	.00	.00	.00	0.00



# TOWN OF PARADISE

## 2014/15 Mid-Year Budget Report

### February 10, 2015

Account	Account Description	2013/14 Estimated Actual	2014/15 Adopted Budget	2014/15 Amended Budget	2014/15 Year to Date Transactions	2014/15 Proposed Budget	2014/15 Mid-Year Budget Adjustments
3910.030	Transfers In From Development Services Fund	130,809.00	144,351.00	144,351.00	50,204.00	142,128.00	(2,223.00)
3910.070	Transfers In From Animal Control	34,087.00	28,726.00	28,726.00	9,103.00	28,897.00	171.00
3910.120	Transfers In From State Gas Tax Fund	163,756.00	168,497.00	168,497.00	54,550.00	169,157.00	660.00
3910.140	Transfers In From Traffic Safety Fund	30,000.00	30,000.00	30,000.00	12,500.00	30,000.00	0.00
3910.160	Transfers In From BHS Development Svcs Fund	29,621.00	31,403.00	31,403.00	14,999.00	31,431.00	28.00
3910.215	Transfers In From Aband Vehicle Abate Fund	4,443.77	6,500.00	6,500.00	508.13	6,500.00	0.00
3910.628	Transfers In From Gen Plan Fee	34,395.34	.00	.00	.00	.00	0.00
3910.650	Transfers In From Successor Agency to RDA NH	.00	13,200.00	13,200.00	4,511.00	6,600.00	(6,600.00)
3910.900	Transfers In From Transit Fund	4,570.00	4,806.00	4,806.00	1,491.00	4,716.00	(90.00)
3910.970	Transfers In From Self Insurance Trust Fund	41,119.00	.00	.00	.00	.00	0.00
Program <b>0000 - Non Program Activity</b> Totals		\$9,796,382.80	\$9,788,221.00	\$9,969,622.00	\$4,835,160.52	\$10,042,237.00	\$72,615.00
Department <b>25 - Finance</b>							
Program <b>4420 - Measure "C" Transaction and Use Tax</b>							
3130.326	General Sales and Use Tax - Transaction and Use	.00	.00	.00	.00	200,000.00	200,000.00
Program <b>4420 - Measure "C" Transaction and Use Tax</b> Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00
Program <b>5005 - Rental Properties</b>							
3630.100	Rents and Royalties Commercial Properties	.00	.00	.00	2,129.07	9,629.07	9,629.07
3901.100	Refunds & Reimbursements Miscellaneous	2,170.13	2,100.00	2,100.00	795.79	2,100.00	0.00
Program <b>5005 - Rental Properties</b> Totals		\$2,170.13	\$2,100.00	\$2,100.00	\$2,924.86	\$11,729.07	\$9,629.07
Department <b>30 - Police</b>							
Program <b>0000 - Non Program Activity</b>							
3320.100	Federal Revenue - Other Refunds and Reimbursements	429.98	500.00	500.00	2,853.96	2,854.00	2,354.00
3345.004	State Revenues - Other POST Reimbursements	13,257.98	14,000.00	4,000.00	700.32	4,000.00	0.00
3345.100	State Revenues - Other Refunds & Reimbursements	12,128.24	12,000.00	23,402.00	23,402.00	23,402.00	0.00
3380.100	Local Government Revenue Fines and Forfeitures	24,893.32	22,000.00	22,000.00	4,389.21	18,000.00	(4,000.00)
3410.150	Administrative Services Late Fees	43.14	.00	.00	989.15	.00	0.00
3421.100	Police Vehicle Repossession	231.00	150.00	150.00	126.00	200.00	50.00
3421.103	Police Weapons Storage Fee	282.18	300.00	300.00	.00	150.00	(150.00)
3421.105	Police Cite Sign Off / VIN Verification	1,302.40	1,200.00	1,200.00	386.65	800.00	(400.00)
3421.110	Police DUI Accident & Arrest Processing	2,348.10	5,000.00	5,000.00	1,194.84	2,500.00	(2,500.00)
3421.111	Police Vehicle Impound Fee	1,456.00	1,200.00	1,200.00	448.00	1,000.00	(200.00)
3421.115	Police Police Report (Copy)	7,151.79	7,000.00	7,000.00	3,367.39	7,000.00	0.00
3421.120	Police Fingerprint Processing	6,111.28	6,000.00	6,000.00	2,704.00	6,000.00	0.00
3421.122	Police Visa/Clearance Letter	64.28	64.00	64.00	32.14	64.00	0.00
3421.128	Police Statutory Registration	750.00	700.00	700.00	210.00	500.00	(200.00)



# TOWN OF PARADISE

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Account	Account Description	2013/14 Estimated Actual	2014/15 Adopted Budget	2014/15 Amended Budget	2014/15 Year to Date Transactions	2014/15 Proposed Budget	2014/15 Mid-Year Budget Adjustments
3421.130	Police Reproduce/Sale of Tapes & Photos	167.33	150.00	150.00	103.05	150.00	0.00
3421.140	Police Alarm System Registration	1,027.97	500.00	500.00	1,414.99	1,700.00	1,200.00
3421.141	Police False Alarm Response	1,899.55	2,200.00	2,200.00	443.82	900.00	(1,300.00)
3421.180	Police Special Services	3,495.24	3,500.00	3,500.00	275.00	500.00	(3,000.00)
3421.185	Police Bicycle License	7.50	.00	.00	.00		0.00
3421.187	Police Subpoena Duces Tecum	60.00	30.00	30.00	350.00	350.00	320.00
3421.235	Police Deer Validation	36.00	36.00	36.00	.00	36.00	0.00
3901.100	Refunds & Reimbursements Miscellaneous	842.47	3,000.00	3,000.00	14.85	1,500.00	(1,500.00)
3901.140	Refunds & Reimbursements Negligence Cost Recovery Fees	610.33	200.00	200.00	195.60	200.00	0.00
3902.100	Miscellaneous Revenue General	1,404.40	50.00	50.00	24.00	50.00	0.00
Department <b>30 - Police Totals</b>		<b>\$80,000.48</b>	<b>\$79,780.00</b>	<b>\$81,182.00</b>	<b>\$43,624.97</b>	<b>\$71,856.00</b>	<b>(\$9,326.00)</b>
Department <b>35 - Fire</b>							
Program <b>0000 - Non Program Activity</b>							
3345.100	State Revenues - Other Refunds & Reimbursements	24,601.00	20,000.00	79,324.00	79,323.77	79,324.00	0.00
3380.103	Local Government Revenue Fines and Citations Fire	100.00	.00	.00	.00	.00	0.00
3410.150	Administrative Services Late Fees	13.60	20.00	20.00	.00	.00	(20.00)
3422.303	Fire Out Of Hours Burning Response	373.12	500.00	500.00	.00	250.00	(250.00)
3422.304	Fire Fuel Reduction Burn Permit	476.00	500.00	500.00	24.00	250.00	(250.00)
3422.310	Fire Report Copying	39.00	40.00	40.00	.00	40.00	0.00
3422.315	Fire Residential Burning Regulation	6,028.00	8,000.00	8,000.00	946.00	7,000.00	(1,000.00)
3422.330	Fire Campfire/Special Activity Permit	22.00	22.00	22.00	.00	22.00	0.00
3422.335	Fire Land Clearing Fire Regulation	75.00	75.00	75.00	.00	75.00	0.00
3650.100	Donations Private Sources	.00	.00	.00	1,500.00	1,500.00	1,500.00
3901.100	Refunds & Reimbursements Miscellaneous	493.34	500.00	500.00	76.68	250.00	(250.00)
3901.140	Refunds & Reimbursements Negligence Cost Recovery Fees	303.00	.00	.00	.00	.00	0.00
3902.100	Miscellaneous Revenue General	(.64)	.00	.00	.00	.00	0.00
Department <b>35 - Fire Totals</b>		<b>\$32,523.42</b>	<b>\$29,657.00</b>	<b>\$88,981.00</b>	<b>\$81,870.45</b>	<b>\$88,711.00</b>	<b>(\$270.00)</b>
Department <b>40 - Community Development</b>							
Program <b>4720 - CDD Planning</b>							
3380.101	Local Government Revenue Fines and Citations Comm Develop	17,429.12	18,000.00	25,000.00	5,085.00	23,500.00	(1,500.00)
3400.101	CDD Planning Appeals Review	168.36	.00	.00	(79.90)	.00	.00
3400.104	CDD Planning Tentative Parcel Map	.00	1,750.00	1,750.00	1,754.50	1,755.00	5.00
3400.109	CDD Planning Street Address Change Review	202.66	130.00	130.00	67.56	130.00	.00
3400.111	CDD Planning Landscape Plan	697.20	500.00	500.00	.00	500.00	.00
3400.123	CDD Planning Tree Pres/Protect Plan Review	160.39	80.00	80.00	.00	80.00	.00



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Account	Account Description	2013/14 Estimated Actual	2014/15 Adopted Budget	2014/15 Amended Budget	2014/15 Year to Date Transactions	2014/15 Proposed Budget	2014/15 Mid-Year Budget Adjustments
3400.130	CDD Planning General Plan Amend and Rezoning	.00	2,000.00	2,000.00	.00	1,000.00	(1,000.00)
3400.138	CDD Planning Development Agreement	.00	.00	.00	1,181.94	1,182.00	1,182.00
3400.139	CDD Planning Research on Request	237.89	160.00	160.00	160.40	160.00	.00
3400.140	CDD Planning Comm Zoning Interpretation	294.42	.00	.00	.00	.00	.00
3400.170	CDD Planning Use Permit Class A	.00	600.00	600.00	.00	300.00	(300.00)
3400.171	CDD Planning Use Permit Class B	.00	1,000.00	1,000.00	.00	500.00	(500.00)
3400.173	CDD Planning Temporary Use Permit	663.52	450.00	450.00	79.63	225.00	(225.00)
3400.174	CDD Planning Administrative Permit	2,692.07	2,500.00	2,500.00	719.10	1,500.00	(1,000.00)
3400.176	CDD Planning Home Occupation Permit	2,172.16	1,500.00	1,500.00	653.31	1,500.00	.00
3400.177	CDD Planning Site Plan/Use Permit Mod Class A	290.00	.00	.00	319.00	319.00	319.00
3400.184	CDD Planning Site Plan Review Class A	860.70	560.00	560.00	.00	280.00	(280.00)
3400.185	CDD Planning Site Plan Review Class B	.00	860.00	860.00	.00	430.00	(430.00)
3400.186	CDD Planning Site Plan Review Class C	860.71	.00	.00	.00	.00	.00
3400.190	CDD Planning Admin Variance-Noise Ordinance	.00	.00	.00	533.16	533.00	533.00
3400.200	CDD Planning Tree Felling Permit	20,332.99	19,000.00	19,000.00	7,211.76	19,000.00	.00
3400.307	CDD Planning Design Review Application	1,301.04	1,250.00	1,250.00	918.38	1,500.00	250.00
3901.100	Refunds & Reimbursements Miscellaneous	749.77	.00	.00	.00	.00	.00
Program <b>4720 - CDD Planning</b> Totals		\$49,113.00	\$50,340.00	\$57,340.00	\$18,603.84	\$54,394.00	(\$2,946.00)
Program <b>4780 - CDD - Waste Management</b>							
3182.335	Franchise Taxes Franchise Taxes	36,803.35	37,426.00	37,426.00	9,375.44	37,620.00	194.00
3340.400	State Funding - Grants Waste Mgmt	179.00	.00	.00	.00	.00	.00
3345.200	State Revenues - Other Miscellaneous	27.00	.00	.00	7,121.00	.00	.00
3380.104	Local Government Revenue Fines and Citations Waste Mgmt	7,727.89	9,500.00	9,500.00	3,711.41	9,500.00	.00
Program <b>4780 - CDD - Waste Management</b> Totals		\$44,737.24	\$46,926.00	\$46,926.00	\$20,207.85	\$47,120.00	\$194.00
Department <b>45 - Public Works</b>							
Program <b>4740 - Public Works - Engineering</b>							
3402.201	PW Engineering Final Parcel Map	.00	1,000.00	1,000.00	.00	500.00	(500.00)
3402.202	PW Engineering Final Subdivision Map Review	220.00	.00	.00	.00	.00	.00
3402.220	PW Engineering Land Divisn/Pvt Develop Projects	24,142.22	10,490.00	10,490.00	.00	5,245.00	(5,245.00)
3402.222	PW Engineering Improvement Agreement Review	351.72	260.00	260.00	.00	130.00	(130.00)
3402.223	PW Engineering Engineering Site Plan	351.72	350.00	350.00	.00	175.00	(175.00)
3402.224	PW Engineering Grading Check/Inspection	1,185.92	1,500.00	1,500.00	592.96	1,200.00	(300.00)
3402.227	PW Engineering Lot Merger Review	3,111.99	1,000.00	1,000.00	351.71	700.00	(300.00)
3402.228	PW Engineering Lot Line Adjustment	.00	1,000.00	1,000.00	1,481.02	1,481.00	481.00
3402.229	PW Engineering Cert of Compliance Review w/Hear	.00	.00	.00	527.58	528.00	528.00



# TOWN OF PARADISE

## 2014/15 Mid-Year Budget Report

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Account	Account Description	2013/14 Estimated Actual	2014/15 Adopted Budget	2014/15 Amended Budget	2014/15 Year to Date Transactions	2014/15 Proposed Budget	2014/15 Mid-Year Budget Adjustments
3402.230	PW Engineering Engineer Drain Plan/Calc Review	1,318.95	7,000.00	7,000.00	.00	3,500.00	(3,500.00)
3402.232	PW Engineering Erosion Control Plan Review	1,231.02	900.00	900.00	.00	450.00	(450.00)
3402.239	PW Engineering Hourly Fee	210.00	.00	.00	.00	.00	.00
3402.250	PW Engineering Oversized Vehicle Regulation	936.50	500.00	500.00	478.00	700.00	200.00
3402.270	PW Engineering Encroachment Permit Fees	14,457.91	13,000.00	13,000.00	19,084.51	22,000.00	9,000.00
Program 4740 - Public Works - Engineering Totals		\$47,517.95	\$37,000.00	\$37,000.00	\$22,515.78	\$36,609.00	(\$391.00)
Program 4745 - Paradise Community Park							
3470.251	Parks & Recreation Space Rental	3,250.00	2,500.00	2,500.00	330.00	2,500.00	.00
3470.258	Parks & Recreation Miscellaneous	.00	.00	.00	80.00	80.00	80.00
Program 4745 - Paradise Community Park Totals		\$3,250.00	\$2,500.00	\$2,500.00	\$410.00	\$2,580.00	\$80.00
<b>REVENUE TOTALS</b>		<b>\$10,055,695.02</b>	<b>\$10,036,524.00</b>	<b>\$10,285,651.00</b>	<b>\$5,025,318.27</b>	<b>\$10,555,236.07</b>	<b>\$269,585.07</b>
<b>EXPENSE</b>							
Department 00 - Non Department Activity							
Program 0000 - Non Program Activity							
5225	Bank Fees and Charges	8,140.56	9,000.00	9,000.00	1,174.75	4,500.00	(4,500.00)
5260	Miscellaneous	.00	5,000.00	5,000.00	.00	5,000.00	.00
5280.100	Bad Debt Write Off Expense	.00	.00	2,032.00	2,032.14	2,032.00	.00
5501	Debt Service Payment - Principal	597,611.20	580,547.00	580,547.00	.00	580,547.00	.00
5502	Debt Service Payment - Interest	267,388.80	309,453.00	309,453.00	.00	309,453.00	.00
5502.150	Debt Service Payment - Interest Interfund Loans	3,151.99	971.00	971.00	.00	971.00	.00
5502.201	Debt Service Payment - Interest Tax Anticipation Notes	25,133.33	25,313.00	25,313.00	.00	23,300.00	(2,013.00)
5510.201	Bond Payments - Issuance Costs Tax Anticipation Notes	8,150.00	8,150.00	8,150.00	7,700.00	7,850.00	(300.00)
Department 00 - Non Department Activity Totals		\$909,575.88	\$938,434.00	\$940,466.00	\$10,906.89	\$933,653.00	(\$6,813.00)
Department 10 - Legislative							
Program 4000 - Town Council							
5101	Salaries - Permanent	17,640.00	18,000.00	18,000.00	8,820.00	17,820.00	(180.00)
5107	Car Allowance/Mileage	5,400.00	5,400.00	5,400.00	2,700.00	5,400.00	0.00
5111	Medicare	339.31	339.00	339.00	169.65	339.00	0.00
5112.102	Retirement Contribution Social Security	1,450.80	1,451.00	1,451.00	725.40	1,451.00	0.00
5113	Worker's Compensation	198.02	169.00	169.00	84.02	166.00	(3.00)
5202.100	Operating Supplies General	178.25	150.00	150.00	7.52	150.00	0.00
5219.100	Printing General	45.90	100.00	100.00	.00	100.00	0.00
5220.100	Employee Development General	11,639.00	10,915.00	10,915.00	750.00	10,915.00	0.00
5304	Furniture & Equipment	.00	.00	.00	932.01	932.00	932.00



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Program <b>4000 - Town Council</b> Totals		\$36,891.28	\$36,524.00	\$36,524.00	\$14,188.60	\$37,273.00	\$749.00
Department <b>15 - Town Clerk</b>							
Program <b>4100 - Town Clerk</b>							
5101	Salaries - Permanent	160,972.18	169,033.00	169,033.00	77,175.08	169,426.00	393.00
5103.102	Differential Pay Out of Class	107.99	.00	.00	.00	.00	0.00
5106.100	Incentives & Admin Leave Administrative Leave	8,257.52	8,635.00	8,635.00	.00	8,677.00	42.00
5106.200	Incentives & Admin Leave Gym Reimbursement	90.00	.00	.00	.00	.00	0.00
5107	Car Allowance/Mileage	2,400.00	2,381.00	2,381.00	1,189.00	2,389.00	8.00
5111	Medicare	2,406.20	2,611.00	2,611.00	1,115.28	2,596.00	(15.00)
5112.101	Retirement Contribution PERS	18,556.45	21,283.00	21,283.00	9,724.38	21,292.00	9.00
5113	Worker's Compensation	1,766.36	1,587.00	1,587.00	788.94	1,560.00	(27.00)
5114.101	Health Insurance Medical	15,616.21	18,141.00	18,141.00	7,783.61	18,044.00	(97.00)
5114.102	Health Insurance Dental	1,962.28	.00	.00	1,018.68	.00	0.00
5114.103	Health Insurance Vision	291.48	.00	.00	146.47	.00	0.00
5115	Unemployment Compensation	.00	.00	.00	536.72	.00	0.00
5116.101	Life and Disability Insurance Life & Disab.	570.00	1,682.00	1,682.00	283.47	1,771.00	89.00
5116.102	Life and Disability Insurance Long Term/Short Term Disability	1,035.25	.00	.00	593.79	.00	0.00
5119.100	Retiree Costs Medical Insurance	20,138.71	19,337.00	19,337.00	8,031.90	21,265.00	1,928.00
5201.100	Office Supplies General	65.87	175.00	175.00	101.60	175.00	0.00
5202.100	Operating Supplies General	72.84	150.00	150.00	.00	150.00	0.00
5204	Subscriptions and Code Books	112.89	60.00	60.00	79.27	79.00	19.00
5210.100	Postage General	145.91	175.00	175.00	65.25	175.00	0.00
5213.100	Professional/Contract Services General	10,382.78	10,535.00	10,535.00	5,091.75	10,535.00	0.00
5218.100	Advertising General	3,900.70	2,900.00	2,900.00	1,595.06	2,900.00	0.00
5221	Election-County Services	.00	25,000.00	25,000.00	898.05	25,000.00	0.00
5501	Debt Service Payment - Principal	193.65	.00	.00	.00	.00	0.00
Program <b>4100 - Town Clerk</b> Totals		\$249,045.27	\$283,685.00	\$283,685.00	\$116,218.30	\$286,034.00	\$2,349.00
Department <b>20 - Administrative Services</b>							
Program <b>4200 - Town Manager</b>							
5101	Salaries - Permanent	86,585.50	96,065.00	96,065.00	41,876.15	96,330.00	265.00
5102	Salaries - Temporary	44.96	.00	.00	.00	.00	0.00
5106.100	Incentives & Admin Leave Administrative Leave	4,336.02	4,736.00	4,736.00	.00	4,779.00	43.00
5107	Car Allowance/Mileage	1,502.00	1,545.00	1,545.00	769.00	1,552.00	7.00
5111	Medicare	147.07	203.00	203.00	75.54	215.00	12.00
5112.101	Retirement Contribution PERS	9,418.51	11,209.00	11,209.00	4,874.95	10,996.00	(213.00)



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5113	Worker's Compensation	976.20	902.00	902.00	448.40	888.00	(14.00)
5114.101	Health Insurance Medical	7,752.40	9,088.00	9,088.00	4,036.22	9,088.00	0.00
5114.102	Health Insurance Dental	851.60	.00	.00	472.54	.00	0.00
5114.103	Health Insurance Vision	35.93	.00	.00	18.62	.00	0.00
5115	Unemployment Compensation	.00	.00	.00	281.65	.00	0.00
5116.101	Life and Disability Insurance Life & Disab.	283.91	759.00	759.00	149.54	912.00	153.00
5116.102	Life and Disability Insurance Long Term/Short Term Disability	605.60	.00	.00	374.47	.00	0.00
5119.100	Retiree Costs Medical Insurance	38,845.85	39,401.00	39,401.00	16,419.32	42,105.00	2,704.00
5122	Accrual Bank Payoff	277.73	.00	.00	.00	.00	0.00
5201.100	Office Supplies General	81.02	100.00	100.00	.00	100.00	0.00
5202.100	Operating Supplies General	46.72	100.00	100.00	.00	100.00	0.00
5210.100	Postage General	13.25	20.00	20.00	17.32	20.00	0.00
5213.100	Professional/Contract Services General	77.00	.00	.00	.00	.00	0.00
5501	Debt Service Payment - Principal	193.65	.00	.00	.00	.00	0.00
Program 4200 - Town Manager Totals		\$152,074.92	\$164,128.00	\$164,128.00	\$69,813.72	\$167,085.00	\$2,957.00
Program 4201 - Central Services							
5101	Salaries - Permanent	117,522.26	120,571.00	120,571.00	54,954.25	121,506.00	935.00
5106.100	Incentives & Admin Leave Administrative Leave	3,573.68	3,764.00	3,764.00	.00	3,764.00	0.00
5111	Medicare	1,814.66	1,803.00	1,803.00	797.23	1,817.00	14.00
5112.101	Retirement Contribution PERS	12,682.11	13,177.00	13,177.00	6,015.49	13,229.00	52.00
5113	Worker's Compensation	1,272.23	1,132.00	1,132.00	562.76	1,110.00	(22.00)
5114.101	Health Insurance Medical	14,340.20	19,176.00	19,176.00	8,691.90	19,160.00	(16.00)
5114.102	Health Insurance Dental	1,399.29	.00	.00	803.80	.00	0.00
5114.103	Health Insurance Vision	106.90	.00	.00	76.80	.00	0.00
5115	Unemployment Compensation	.00	.00	.00	382.63	.00	0.00
5116.101	Life and Disability Insurance Life & Disab.	433.42	1,284.00	1,284.00	216.60	1,305.00	21.00
5116.102	Life and Disability Insurance Long Term/Short Term Disability	754.15	.00	.00	427.20	.00	0.00
5122	Accrual Bank Payoff	2,165.65	.00	.00	.00	.00	0.00
5199.199	Other Fund Support IT-Serv from Tech Fee	(58,000.00)	(58,000.00)	(58,000.00)	(24,169.00)	(58,000.00)	0.00
5201.100	Office Supplies General	2,663.07	.00	.00	.00	.00	0.00
5202.100	Operating Supplies General	20,183.83	15,045.00	15,045.00	12,542.89	16,000.00	955.00
5203.100	Repairs and Maint Supplies General	1,796.19	800.00	800.00	1,359.94	1,800.00	1,000.00
5209.101	Auto Fuel Expense Town Vehicles	316.40	350.00	350.00	70.89	250.00	(100.00)
5209.105	Auto Fuel Expense Employee Personal Vehicle Use	.00	.00	.00	112.00	112.00	112.00
5210.100	Postage General	.00	50.00	50.00	.00	50.00	0.00





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5211.135	Utilities Water and Sewer	705.21	720.00	720.00	238.34	720.00	0.00
5211.137	Utilities Electric and Gas	21,444.17	22,200.00	22,200.00	9,028.23	22,200.00	0.00
5212.100	Insurance General	220,344.62	205,165.00	205,165.00	198,446.00	198,946.00	(6,219.00)
5213.100	Professional/Contract Services General	43,726.78	49,150.00	49,150.00	31,777.63	49,150.00	0.00
5214.100	Repair and Maint Service General	63,030.19	65,958.00	65,958.00	54,615.37	65,958.00	0.00
5215.100	Rents and Leases Miscellaneous	1,762.50	1,419.00	1,419.00	1,074.61	1,784.00	365.00
5215.106	Rents and Leases Copiers	5,134.20	5,134.00	5,134.00	2,567.10	5,134.00	0.00
5216.100	Communications General Services	33,820.05	34,311.00	34,311.00	13,377.88	34,311.00	0.00
5218.100	Advertising General	86.06	100.00	100.00	70.54	100.00	0.00
5219.100	Printing General	685.86	500.00	500.00	669.73	800.00	300.00
5220.100	Employee Development General	272.61	.00	.00	.00	.00	0.00
5225	Bank Fees and Charges	100.00	100.00	100.00	.00	100.00	0.00
5260	Miscellaneous	25,526.26	25,120.00	25,120.00	24,560.68	25,162.00	42.00
5303	Improvements	.00	2,000.00	2,000.00	1,229.55	2,000.00	0.00
5304	Furniture & Equipment	11,187.21	.00	.00	.00	.00	0.00
5500	Bond Payments - Fiscal Agent	2,500.00	2,500.00	2,500.00	1,862.81	2,500.00	0.00
5501	Debt Service Payment - Principal	10,241.91	14,072.00	14,072.00	2,970.31	8,910.93	(5,161.07)
Program 4201 - Central Services Totals		\$563,591.67	\$547,601.00	\$547,601.00	\$405,334.16	\$539,878.93	(\$7,722.07)
Program 4203 - HR and Risk Management							
5101	Salaries - Permanent	43,224.68	51,667.00	51,667.00	23,048.43	51,667.00	0.00
5106.100	Incentives & Admin Leave Administrative Leave	1,407.32	2,469.00	2,469.00	.00	2,469.00	0.00
5111	Medicare	580.26	785.00	785.00	288.18	739.00	(46.00)
5112.101	Retirement Contribution PERS	4,981.34	6,505.00	6,505.00	2,904.54	6,484.00	(21.00)
5113	Worker's Compensation	398.08	485.00	485.00	241.12	476.00	(9.00)
5114.101	Health Insurance Medical	13,532.43	15,523.00	15,523.00	6,766.20	15,506.00	(17.00)
5114.102	Health Insurance Dental	1,712.22	.00	.00	892.94	.00	0.00
5114.103	Health Insurance Vision	168.96	.00	.00	85.32	.00	0.00
5115	Unemployment Compensation	.00	.00	.00	140.44	.00	0.00
5116.101	Life and Disability Insurance Life & Disab.	228.00	660.00	660.00	114.00	673.00	13.00
5116.102	Life and Disability Insurance Long Term/Short Term Disability	330.41	.00	.00	207.25	.00	0.00
5119.120	Retiree Costs PERS 1959 Survivor Benefits	2,097.60	2,100.00	2,100.00	.00	2,100.00	0.00
5201.100	Office Supplies General	5.91	10.00	10.00	.00	10.00	0.00
5202.100	Operating Supplies General	237.66	345.00	345.00	.00	345.00	0.00
5210.100	Postage General	17.56	50.00	50.00	13.33	50.00	0.00
5213.100	Professional/Contract Services General	1,874.34	1,900.00	1,900.00	926.64	1,853.00	(47.00)



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5223.105	Meals and Refreshments Emergencies and Meetings	.00	.00	.00	41.13	41.00	41.00
Program 4203 - HR and Risk Management Totals		\$70,796.77	\$82,499.00	\$82,499.00	\$35,669.52	\$82,413.00	(\$86.00)
Program 4300 - Legal Services							
5210.100	Postage General	28.90	10.00	10.00	9.33	20.00	10.00
5213.100	Professional/Contract Services General	168,185.81	180,600.00	180,600.00	71,804.00	180,600.00	0.00
Program 4300 - Legal Services Totals		\$168,214.71	\$180,610.00	\$180,610.00	\$71,813.33	\$180,620.00	\$10.00
Department 25 - Finance							
Program 4400 - Finance							
5101	Salaries - Permanent	142,374.22	144,854.00	144,854.00	66,062.07	147,235.00	2,381.00
5106.100	Incentives & Admin Leave Administrative Leave	7,297.18	7,361.00	7,361.00	.00	7,657.00	296.00
5107	Car Allowance/Mileage	2,160.00	2,025.00	2,025.00	1,014.00	2,090.00	65.00
5111	Medicare	2,189.43	2,236.00	2,236.00	977.69	2,281.00	45.00
5112.101	Retirement Contribution PERS	16,386.28	18,239.00	18,239.00	8,323.95	18,544.00	305.00
5113	Worker's Compensation	1,563.32	1,360.00	1,360.00	676.08	1,333.00	(27.00)
5114.101	Health Insurance Medical	11,504.65	9,330.00	9,330.00	4,359.33	10,198.00	868.00
5114.102	Health Insurance Dental	1,873.59	.00	.00	931.94	.00	0.00
5114.103	Health Insurance Vision	199.84	.00	.00	96.23	.00	0.00
5115	Unemployment Compensation	.00	.00	.00	470.83	.00	0.00
5116.101	Life and Disability Insurance Life & Disab.	496.91	1,413.00	1,413.00	239.15	1,455.00	42.00
5116.102	Life and Disability Insurance Long Term/Short Term Disability	897.19	.00	.00	485.10	.00	0.00
5119.100	Retiree Costs Medical Insurance	12,527.79	16,362.00	16,362.00	6,981.56	17,948.00	1,586.00
5201.100	Office Supplies General	7.83	.00	.00	41.12	50.00	50.00
5202.100	Operating Supplies General	210.26	200.00	200.00	.00	150.00	(50.00)
5203.100	Repairs and Maint Supplies General	45.29	.00	.00	.00	.00	0.00
5210.100	Postage General	1,416.22	1,500.00	1,500.00	627.51	1,500.00	0.00
5213.100	Professional/Contract Services General	887.52	660.00	660.00	250.33	660.00	0.00
5218.100	Advertising General	16.85	.00	.00	.00	.00	0.00
5219.100	Printing General	530.18	600.00	600.00	.00	600.00	0.00
5220.100	Employee Development General	364.00	329.00	329.00	.00	329.00	0.00
5501	Debt Service Payment - Principal	.00	257.00	257.00	52.97	159.00	(98.00)
Program 4400 - Finance Totals		\$202,948.55	\$206,726.00	\$206,726.00	\$91,589.86	\$212,189.00	\$5,463.00
Program 4420 - Measure C Transaction and Use Tax							
5213.100	Professional/Contract Services General	.00	.00	.00	.00	52,000.00	52,000.00
Program 4420 - Measure C Transaction and Use Tax Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$52,000.00	\$52,000.00
Program 5005 - Rental Properties							



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5211.175	Utilities Rental Properties	1,955.72	2,100.00	2,100.00	795.79	2,345.00	245.00
5214.100	Repair and Maint Service General	.00	.00	.00	.00	280.00	280.00
5501	Debt Service Payment - Principal	.00	.00	.00	1,433.48	8,600.88	8,600.88
Program <b>5005 - Rental Properties</b> Totals		<b>\$1,955.72</b>	<b>\$2,100.00</b>	<b>\$2,100.00</b>	<b>\$2,229.27</b>	<b>\$11,225.88</b>	<b>\$9,125.88</b>
Department <b>30 - Police</b>							
Program <b>4510 - Police Administration</b>							
5101	Salaries - Permanent	312,092.73	285,319.00	285,319.00	145,467.20	324,822.00	39,503.00
5102	Salaries - Temporary	.00	39,946.00	39,946.00	.00	.00	(39,946.00)
5103.102	Differential Pay Out of Class	632.53	.00	.00	166.44	.00	0.00
5104	Wages - PS Holiday Pay	13,815.54	12,396.00	12,396.00	6,634.44	13,990.00	1,594.00
5105	Salaries - Overtime/FLSA	.00	.00	.00	26.16	26.00	26.00
5106.100	Incentives & Admin Leave Administrative Leave	22,304.40	13,259.00	13,259.00	.00	13,233.00	(26.00)
5106.101	Incentives & Admin Leave School Incentive	8,100.00	7,050.00	7,050.00	4,050.00	8,288.00	1,238.00
5109.100	Allowances Uniform Allowance	2,359.92	1,895.00	1,895.00	1,179.96	2,321.00	426.00
5111	Medicare	5,162.07	5,576.00	5,576.00	2,274.68	5,671.00	95.00
5112.101	Retirement Contribution PERS	86,829.76	83,693.00	83,693.00	43,474.55	98,132.00	14,439.00
5113	Worker's Compensation	49,885.92	26,147.00	26,147.00	12,998.30	25,629.00	(518.00)
5114.101	Health Insurance Medical	35,135.08	39,350.00	39,350.00	18,737.84	41,970.00	2,620.00
5114.102	Health Insurance Dental	2,943.42	.00	.00	1,534.98	.00	0.00
5114.103	Health Insurance Vision	414.02	.00	.00	209.16	.00	0.00
5115	Unemployment Compensation	.00	.00	.00	1,159.17	.00	0.00
5116.101	Life and Disability Insurance Life & Disab.	946.32	2,628.00	2,628.00	473.16	3,034.00	406.00
5116.102	Life and Disability Insurance Long Term/Short Term Disability	1,890.97	.00	.00	1,066.75	.00	0.00
5119.100	Retiree Costs Medical Insurance	52,564.95	52,077.00	52,077.00	22,251.37	53,512.00	1,435.00
5119.120	Retiree Costs PERS 1959 Survivor Benefits	1,104.00	1,200.00	1,200.00	.00	1,200.00	0.00
5122	Accrual Bank Payoff	.00	24,700.00	24,700.00	.00	24,700.00	0.00
5201.100	Office Supplies General	2,431.01	2,862.00	2,862.00	1,090.91	2,862.00	0.00
5202.100	Operating Supplies General	5,095.67	7,176.00	7,176.00	1,955.53	7,176.00	0.00
5203.100	Repairs and Maint Supplies General	2,051.27	2,070.00	2,070.00	513.32	2,070.00	0.00
5204	Subscriptions and Code Books	43.22	85.00	85.00	84.86	85.00	0.00
5210.100	Postage General	2,092.93	2,200.00	2,200.00	756.16	2,200.00	0.00
5211.135	Utilities Water and Sewer	837.72	800.00	800.00	291.47	860.00	60.00
5211.137	Utilities Electric and Gas	24,854.89	25,000.00	25,000.00	11,028.86	25,000.00	0.00
5211.139	Utilities Propane	1,845.96	2,100.00	2,100.00	92.84	1,500.00	(600.00)
5213.100	Professional/Contract Services General	26,555.42	34,308.00	34,308.00	10,205.40	31,808.00	(2,500.00)



# TOWN OF PARADISE

## 2014/15 Mid-Year Budget Report

### February 10, 2015

Account	Account Description	2013/14 Estimated Actual	2014/15 Adopted Budget	2014/15 Amended Budget	2014/15 Year to Date Transactions	2014/15 Proposed Budget	2014/15 Mid-Year Budget Adjustments
5214.100	Repair and Maint Service General	30,785.34	36,454.00	36,454.00	15,472.65	37,954.00	1,500.00
5215.100	Rents and Leases Miscellaneous	614.17	417.00	417.00	207.72	417.00	0.00
5215.106	Rents and Leases Copiers	1,447.00	.00	.00	.00	.00	0.00
5216.100	Communications General Services	5,606.53	6,400.00	6,400.00	1,675.08	5,500.00	(900.00)
5218.100	Advertising General	.00	110.00	110.00	.00	110.00	0.00
5219.100	Printing General	1,495.76	1,700.00	1,700.00	1,477.53	1,700.00	0.00
5220.100	Employee Development General	692.00	1,080.00	1,080.00	1,262.50	1,300.00	220.00
5223.105	Meals and Refreshments Emergencies and Meetings	284.56	500.00	500.00	330.77	500.00	0.00
5225	Bank Fees and Charges	972.75	1,400.00	1,400.00	168.00	510.00	(890.00)
5501	Debt Service Payment - Principal	4,790.62	3,631.00	3,631.00	1,921.30	3,949.00	318.00
Program 4510 - Police Administration Totals		\$708,678.45	\$723,529.00	\$723,529.00	\$310,239.06	\$742,029.00	\$18,500.00
Program 4520 - Police Operations							
5101	Salaries - Permanent	969,875.81	1,084,654.00	1,084,654.00	427,339.19	1,045,330.00	(39,324.00)
5102	Salaries - Temporary	1,807.20	.00	.00	.00	.00	0.00
5103.102	Differential Pay Out of Class	2,204.51	.00	.00	2,720.58	.00	0.00
5103.105	Differential Pay Swing/Graveyard Shift	29,729.31	.00	.00	13,829.00	.00	0.00
5103.108	Differential Pay Canine Maintenance	2,919.00	.00	.00	1,447.48	.00	0.00
5104	Wages - PS Holiday Pay	.00	52,551.00	52,551.00	26,145.26	49,887.00	(2,664.00)
5105	Salaries - Overtime/FLSA	237,465.24	220,000.00	220,000.00	125,872.58	232,851.00	12,851.00
5106.101	Incentives & Admin Leave School Incentive	47,142.60	42,580.00	42,580.00	20,777.00	39,406.00	(3,174.00)
5106.103	Incentives & Admin Leave Team Pay	5,541.43	.00	.00	2,437.65	.00	0.00
5106.200	Incentives & Admin Leave Gym Reimbursement	720.00	1,000.00	1,000.00	270.00	895.00	(105.00)
5106.205	Incentives & Admin Leave PS Recruitment Incentive	.00	.00	.00	9,300.00	.00	0.00
5109.100	Allowances Uniform Allowance	1,508.45	17,035.00	17,035.00	10,370.53	19,775.00	2,740.00
5111	Medicare	17,943.57	20,668.00	20,668.00	8,736.75	20,144.00	(524.00)
5112.101	Retirement Contribution PERS	268,165.53	299,862.00	299,862.00	130,258.12	285,273.00	(14,589.00)
5113	Worker's Compensation	127,896.39	104,539.00	104,539.00	51,968.84	102,464.00	(2,075.00)
5114.101	Health Insurance Medical	223,092.75	271,809.00	271,809.00	119,547.50	263,141.00	(8,668.00)
5114.102	Health Insurance Dental	22,885.90	.00	.00	11,670.36	.00	0.00
5114.103	Health Insurance Vision	2,232.18	.00	.00	1,113.92	.00	0.00
5115	Unemployment Compensation	.00	5,000.00	5,000.00	4,335.54	3,200.00	(1,800.00)
5116.101	Life and Disability Insurance Life & Disab.	3,933.00	12,790.00	12,790.00	1,843.00	12,201.00	(589.00)
5116.102	Life and Disability Insurance Long Term/Short Term Disability	7,281.80	.00	.00	3,852.15	.00	0.00
5119.100	Retiree Costs Medical Insurance	108,633.14	129,644.00	129,644.00	45,421.71	129,981.00	337.00
5122	Accrual Bank Payoff	6,100.88	7,557.00	7,557.00	11,166.71	11,167.00	3,610.00



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Account	Account Description	2013/14 Estimated Actual	2014/15 Adopted Budget	2014/15 Amended Budget	2014/15 Year to Date Transactions	2014/15 Proposed Budget	2014/15 Mid-Year Budget Adjustments
5199.130	Other Payroll Expenses Interfund Payroll Transfers	(100,841.96)	(135,724.00)	(135,724.00)	(18,550.31)	(60,725.35)	74,998.65
5202.100	Operating Supplies General	10,137.29	9,350.00	9,350.00	1,045.35	9,350.00	0.00
5204	Subscriptions and Code Books	275.74	.00	.00	.00	.00	0.00
5209.101	Auto Fuel Expense Town Vehicles	66,372.79	68,000.00	68,000.00	23,170.20	60,000.00	(8,000.00)
5213.100	Professional/Contract Services General	7,545.66	9,900.00	9,900.00	7,785.97	17,250.00	7,350.00
5216.100	Communications General Services	6,841.80	6,900.00	6,900.00	2,280.60	6,900.00	0.00
5218.100	Advertising General	272.13	500.00	500.00	36.69	500.00	0.00
5220.100	Employee Development General	11,024.01	11,150.00	11,150.00	2,895.89	11,150.00	0.00
5220.110	Employee Development Education Reimb MOU Program	1,100.00	550.00	550.00	.00	550.00	0.00
5220.120	Employee Development Education Reimb MOU Program	.00	.00	.00	.00	2,382.00	2,382.00
5501	Debt Service Payment - Principal	193.30	.00	.00	.00	.00	0.00
Program 4520 - Police Operations Totals		\$2,089,999.45	\$2,240,315.00	\$2,240,315.00	\$1,049,088.26	\$2,263,071.65	\$22,756.65
Program 4530 - Public Safety Communications							
5101	Salaries - Permanent	243,460.12	298,609.00	298,609.00	106,341.38	286,129.00	(12,480.00)
5102	Salaries - Temporary	63,946.26	75,158.00	75,158.00	31,298.00	70,120.00	(5,038.00)
5103.102	Differential Pay Out of Class	2,486.12	.00	.00	1,747.43	.00	0.00
5103.105	Differential Pay Swing/Graveyard Shift	10,377.35	.00	.00	3,864.60	.00	0.00
5104	Wages - PS Holiday Pay	.00	12,576.00	12,576.00	5,626.53	12,134.00	(442.00)
5105	Salaries - Overtime/FLSA	76,208.64	75,000.00	75,000.00	21,125.95	58,626.00	(16,374.00)
5106.101	Incentives & Admin Leave School Incentive	9,066.92	8,739.00	8,739.00	4,246.90	9,117.00	378.00
5106.200	Incentives & Admin Leave Gym Reimbursement	90.00	.00	.00	90.00	180.00	180.00
5106.205	Incentives & Admin Leave PS Recruitment Incentive	.00	.00	.00	500.00	1,000.00	1,000.00
5109.100	Allowances Uniform Allowance	2,162.55	5,058.00	5,058.00	3,661.62	6,304.00	1,246.00
5111	Medicare	6,094.15	6,882.00	6,882.00	2,562.69	6,318.00	(564.00)
5112.101	Retirement Contribution PERS	28,019.76	31,210.00	31,210.00	11,907.48	29,314.00	(1,896.00)
5113	Worker's Compensation	22,574.48	19,144.00	19,144.00	9,516.94	18,764.00	(380.00)
5114.101	Health Insurance Medical	75,144.86	82,900.00	82,900.00	30,211.80	72,871.00	(10,029.00)
5114.102	Health Insurance Dental	7,287.31	.00	.00	2,701.28	.00	0.00
5114.103	Health Insurance Vision	679.48	.00	.00	229.20	.00	0.00
5115	Unemployment Compensation	.00	3,000.00	3,000.00	1,216.38	2,000.00	(1,000.00)
5116.101	Life and Disability Insurance Life & Disab.	1,261.72	3,997.00	3,997.00	678.36	3,832.00	(165.00)
5116.102	Life and Disability Insurance Long Term/Short Term Disability	1,917.45	.00	.00	996.40	.00	0.00
5119.100	Retiree Costs Medical Insurance	54,780.83	73,232.00	73,232.00	29,124.50	78,450.00	5,218.00
5122	Accrual Bank Payoff	23,275.77	.00	.00	.00	.00	0.00
5199.130	Other Payroll Expenses Interfund Payroll Transfers	(50,000.00)	(50,000.00)	(50,000.00)	(20,838.00)	(50,000.00)	0.00



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Account	Account Description	2013/14 Estimated Actual	2014/15 Adopted Budget	2014/15 Amended Budget	2014/15 Year to Date Transactions	2014/15 Proposed Budget	2014/15 Mid-Year Budget Adjustments
5202.100	Operating Supplies General	2,413.28	1,400.00	1,400.00	.00	1,200.00	(200.00)
5204	Subscriptions and Code Books	144.00	150.00	150.00	144.00	150.00	0.00
5213.100	Professional/Contract Services General	9,266.31	6,000.00	6,000.00	1,465.00	3,000.00	(3,000.00)
5214.100	Repair and Maint Service General	33,559.75	33,564.00	33,564.00	.00	33,564.00	0.00
5216.100	Communications General Services	23,653.83	24,000.00	24,000.00	8,697.08	22,000.00	(2,000.00)
5218.100	Advertising General	173.46	110.00	110.00	39.83	110.00	0.00
5220.100	Employee Development General	28.75	1,480.00	1,480.00	1,983.90	6,480.00	5,000.00
5304	Furniture & Equipment	.00	970.00	970.00	692.37	970.00	0.00
5501	Debt Service Payment - Principal	64,784.28	66,640.00	66,640.00	32,831.01	66,101.00	(539.00)
	Program <b>4530 - Public Safety Communications</b> Totals	\$712,857.43	\$779,819.00	\$779,819.00	\$292,662.63	\$738,734.00	(\$41,085.00)
	Program <b>4550 - Fleet Management</b>						
5101	Salaries - Permanent	64,492.71	70,907.00	70,907.00	28,361.67	70,907.00	0.00
5106.100	Incentives & Admin Leave Administrative Leave	2,714.80	3,000.00	3,000.00	.00	3,000.00	0.00
5109.100	Allowances Uniform Allowance	499.92	500.00	500.00	249.96	500.00	0.00
5109.102	Allowances Tool Allowance	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00
5111	Medicare	852.20	1,093.00	1,093.00	381.34	985.00	(108.00)
5112.101	Retirement Contribution PERS	7,487.87	8,928.00	8,928.00	3,605.64	8,438.00	(490.00)
5113	Worker's Compensation	2,814.56	2,505.00	2,505.00	1,245.30	2,456.00	(49.00)
5114.101	Health Insurance Medical	13,534.78	15,523.00	15,523.00	6,766.55	15,506.00	(17.00)
5114.102	Health Insurance Dental	1,712.16	.00	.00	892.94	.00	0.00
5114.103	Health Insurance Vision	168.94	.00	.00	85.32	.00	0.00
5115	Unemployment Compensation	.00	.00	.00	186.18	.00	0.00
5116.101	Life and Disability Insurance Life & Disab.	228.00	811.00	811.00	114.00	785.00	(26.00)
5116.102	Life and Disability Insurance Long Term/Short Term Disability	493.14	.00	.00	263.73	.00	0.00
5119.100	Retiree Costs Medical Insurance	6,810.53	7,306.00	7,306.00	2,992.25	8,544.00	1,238.00
5202.100	Operating Supplies General	220.33	200.00	200.00	54.43	200.00	0.00
5203.100	Repairs and Maint Supplies General	51,383.70	40,200.00	46,200.00	22,647.03	46,200.00	0.00
5209.101	Auto Fuel Expense Town Vehicles	1,063.29	850.00	850.00	240.65	850.00	0.00
5210.100	Postage General	31.17	50.00	50.00	10.43	50.00	0.00
5213.100	Professional/Contract Services General	2,773.00	3,000.00	3,000.00	1,147.75	3,000.00	0.00
5214.100	Repair and Maint Service General	20,983.99	24,800.00	47,800.00	9,556.62	46,000.00	(1,800.00)
5216.100	Communications General Services	862.14	900.00	900.00	253.97	900.00	0.00
5218.100	Advertising General	161.58	.00	.00	.00	.00	0.00
5220.100	Employee Development General	.00	1,500.00	1,500.00	.00	.00	(1,500.00)
5303	Improvements	918.00	750.00	750.00	.00	750.00	0.00



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5501	Debt Service Payment - Principal	4,365.67	4,172.00	4,172.00	2,086.01	4,172.00	0.00
	Program <b>4550 - Fleet Management</b> Totals	\$185,572.48	\$187,995.00	\$216,995.00	\$82,141.77	\$214,243.00	(\$2,752.00)
Department <b>35 - Fire</b>							
Program <b>0000 - Non Program Activity</b>							
5280.100	Bad Debt Write Off Expense	222.06	.00	5,915.00	5,914.56	5,915.00	0.00
	Program <b>0000 - Non Program Activity</b> Totals	\$222.06	\$0.00	\$5,915.00	\$5,914.56	\$5,915.00	\$0.00
Program <b>4610 - Fire - Administrative</b>							
5101	Salaries - Permanent	22,590.22	35,190.00	35,190.00	10,801.50	35,488.00	298.00
5102	Salaries - Temporary	11,540.88	.00	.00	5,326.56	.00	0.00
5106.200	Incentives & Admin Leave Gym Reimbursement	90.00	90.00	90.00	.00	90.00	0.00
5111	Medicare	541.49	510.00	510.00	256.51	537.00	27.00
5112.101	Retirement Contribution PERS	2,602.27	3,693.00	3,693.00	1,361.23	3,710.00	17.00
5112.102	Retirement Contribution Social Security	715.53	.00	.00	330.24	.00	0.00
5113	Worker's Compensation	754.16	630.00	630.00	313.20	617.00	(13.00)
5114.101	Health Insurance Medical	3,122.88	3,123.00	3,123.00	1,561.44	3,123.00	0.00
5115	Unemployment Compensation	.00	.00	.00	122.31	.00	0.00
5116.101	Life and Disability Insurance Life & Disab.	136.80	334.00	334.00	68.40	341.00	7.00
5116.102	Life and Disability Insurance Long Term/Short Term Disability	169.31	.00	.00	97.27	.00	0.00
5119.100	Retiree Costs Medical Insurance	58,852.11	60,131.00	60,131.00	25,152.81	68,408.00	8,277.00
5201.100	Office Supplies General	1,078.44	1,000.00	1,000.00	79.31	800.00	(200.00)
5202.100	Operating Supplies General	1,374.04	3,180.00	3,180.00	424.61	2,680.00	(500.00)
5203.100	Repairs and Maint Supplies General	4,398.99	3,000.00	3,000.00	3,211.84	4,500.00	1,500.00
5204	Subscriptions and Code Books	1,165.50	.00	.00	.00	.00	0.00
5210.100	Postage General	342.66	345.00	345.00	19.15	345.00	0.00
5211.135	Utilities Water and Sewer	2,580.94	2,784.00	2,784.00	831.35	2,425.00	(359.00)
5211.137	Utilities Electric and Gas	18,744.73	19,200.00	19,200.00	8,332.03	18,380.00	(820.00)
5211.139	Utilities Propane	464.79	505.00	505.00	192.36	705.00	200.00
5213.100	Professional/Contract Services General	5,438.18	5,010.00	5,010.00	4,066.00	5,010.00	0.00
5214.100	Repair and Maint Service General	11,366.78	15,004.00	15,004.00	8,007.38	15,004.00	0.00
5215.106	Rents and Leases Copiers	6,857.11	6,876.00	6,876.00	3,509.88	7,109.00	233.00
5216.100	Communications General Services	11,519.03	11,760.00	11,760.00	4,614.70	11,760.00	0.00
5219.100	Printing General	159.46	300.00	300.00	.00	300.00	0.00
5303	Improvements	840.20	1,500.00	70,388.00	67,619.66	70,388.00	0.00
5304	Furniture & Equipment	4,182.47	.00	.00	.00	.00	0.00
5501	Debt Service Payment - Principal	386.30	1,370.00	1,370.00	292.45	877.35	(492.65)





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Program <b>4610 - Fire - Administrative</b> Totals		\$172,015.27	\$175,535.00	\$244,423.00	\$146,592.19	\$252,597.35	\$8,174.35
Program <b>4615 - Fire - EOC</b>							
5202.100	Operating Supplies General	16.49	50.00	50.00	119.31	119.00	69.00
5213.100	Professional/Contract Services General	.00	120.00	120.00	.00	120.00	0.00
5214.100	Repair and Maint Service General	6,098.00	5,260.00	5,260.00	.00	5,260.00	0.00
5216.100	Communications General Services	3,761.75	4,037.00	4,037.00	1,789.91	4,037.00	0.00
Program <b>4615 - Fire - EOC</b> Totals		\$9,876.24	\$9,467.00	\$9,467.00	\$1,909.22	\$9,536.00	\$69.00
Program <b>4630 - Fire - Suppression</b>							
5101	Salaries - Permanent	90.86	.00	.00	.00	.00	0.00
5104	Wages - PS Holiday Pay	1,855.82	.00	.00	.00	.00	0.00
5106.102	Incentives & Admin Leave Emergency Medical Tech	45.00	.00	.00	.00	.00	0.00
5106.103	Incentives & Admin Leave Team Pay	18.40	.00	.00	.00	.00	0.00
5109.100	Allowances Uniform Allowance	127.34	.00	.00	.00	.00	0.00
5111	Medicare	30.77	.00	.00	.00	.00	0.00
5112.101	Retirement Contribution PERS	151.49	.00	.00	.00	.00	0.00
5114.101	Health Insurance Medical	1,009.15	.00	.00	.00	.00	0.00
5116.102	Life and Disability Insurance Long Term/Short Term Disability	(12.00)	.00	.00	.00	.00	0.00
5119.100	Retiree Costs Medical Insurance	198,084.91	196,967.00	196,967.00	82,705.53	210,245.00	13,278.00
5122	Accrual Bank Payoff	15.22	.00	.00	.00	.00	0.00
5202.100	Operating Supplies General	11,520.34	23,012.00	23,012.00	4,442.87	19,012.00	(4,000.00)
5203.100	Repairs and Maint Supplies General	1,008.99	8,030.00	8,030.00	129.88	5,530.00	(2,500.00)
5209.101	Auto Fuel Expense Town Vehicles	27,455.24	29,400.00	29,400.00	11,010.46	27,000.00	(2,400.00)
5213.100	Professional/Contract Services General	2,589,561.71	2,816,437.00	2,816,437.00	688,237.88	2,816,437.00	0.00
5214.100	Repair and Maint Service General	10,025.91	16,300.00	16,300.00	3,438.57	13,300.00	(3,000.00)
5220.100	Employee Development General	188.16	.00	.00	.00	.00	0.00
5269.135	Emergency Incident Costs Fire Related	923.76	2,000.00	2,000.00	15.53	1,500.00	(500.00)
5304	Furniture & Equipment	11,322.84	36,852.00	36,852.00	9,346.01	36,852.00	0.00
5501	Debt Service Payment - Principal	133,895.33	114,265.00	114,265.00	114,264.53	114,265.00	0.00
Program <b>4630 - Fire - Suppression</b> Totals		\$2,987,319.24	\$3,243,263.00	\$3,243,263.00	\$913,591.26	\$3,244,141.00	\$878.00
Program <b>4640 - Fire - Volunteer Program</b>							
5118	Volunteer Benefits	13,117.47	12,391.00	12,391.00	1,126.99	8,142.00	(4,249.00)
5202.100	Operating Supplies General	1,141.97	4,740.00	4,740.00	232.04	4,740.00	0.00
5213.100	Professional/Contract Services General	5,056.00	12,100.00	12,100.00	863.00	5,000.00	(7,100.00)
5220.100	Employee Development General	.00	1,010.00	1,010.00	.00	1,010.00	0.00
Program <b>4640 - Fire - Volunteer Program</b> Totals		\$19,315.44	\$30,241.00	\$30,241.00	\$2,222.03	\$18,892.00	(\$11,349.00)





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## 2014/15 Mid-Year Budget Report

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Account	Account Description	2013/14 Estimated Actual	2014/15 Adopted Budget	2014/15 Amended Budget	2014/15 Year to Date Transactions	2014/15 Proposed Budget	2014/15 Mid-Year Budget Adjustments
<b>Department 40 - Community Development</b>							
<b>Program 4720 - CDD Planning</b>							
5101	Salaries - Permanent	88,144.50	74,256.00	74,256.00	43,684.29	68,156.00	(6,100.00)
5106.100	Incentives & Admin Leave Administrative Leave	2,510.36	1,472.00	1,472.00	.00	1,472.00	0.00
5106.200	Incentives & Admin Leave Gym Reimbursement	108.00	58.00	58.00	28.80	58.00	0.00
5107	Car Allowance/Mileage	1,128.00	600.00	600.00	564.00	600.00	0.00
5109.101	Allowances Boot Allowance	.00	.00	.00	300.00	300.00	300.00
5111	Medicare	1,231.45	1,107.00	1,107.00	570.26	1,020.00	(87.00)
5112.101	Retirement Contribution PERS	8,022.85	6,795.00	6,795.00	4,369.43	6,151.00	(644.00)
5113	Worker's Compensation	2,215.44	1,742.00	1,742.00	865.98	1,708.00	(34.00)
5114.101	Health Insurance Medical	13,561.03	10,929.00	10,929.00	9,320.94	10,929.00	0.00
5114.102	Health Insurance Dental	1,478.27	.00	.00	1,012.07	.00	0.00
5114.103	Health Insurance Vision	164.28	.00	.00	96.45	.00	0.00
5115	Unemployment Compensation	.00	.00	.00	277.99	.00	0.00
5116.101	Life and Disability Insurance Life & Disab.	400.32	867.00	867.00	202.94	867.00	0.00
5116.102	Life and Disability Insurance Long Term/Short Term Disability	471.99	.00	.00	289.09	.00	0.00
5119.100	Retiree Costs Medical Insurance	17,195.63	15,681.00	15,681.00	5,997.10	15,883.00	202.00
5122	Accrual Bank Payoff	692.29	.00	.00	.00	.00	0.00
5201.100	Office Supplies General	103.54	50.00	50.00	23.23	50.00	0.00
5202.100	Operating Supplies General	312.19	250.00	250.00	29.37	250.00	0.00
5209.101	Auto Fuel Expense Town Vehicles	708.02	800.00	800.00	437.26	800.00	0.00
5210.100	Postage General	599.69	600.00	600.00	259.43	600.00	0.00
5213.100	Professional/Contract Services General	30,233.63	500.00	500.00	.00	500.00	0.00
5214.100	Repair and Maint Service General	8,067.59	7,125.00	7,125.00	7,124.44	7,124.00	(1.00)
5218.100	Advertising General	1,280.75	900.00	900.00	158.04	900.00	0.00
5219.100	Printing General	53.54	.00	.00	.00	.00	0.00
5220.100	Employee Development General	225.00	.00	.00	.00	.00	0.00
5501	Debt Service Payment - Principal	579.95	.00	.00	.00	.00	0.00
<b>Program 4720 - CDD Planning Totals</b>		<b>\$179,488.31</b>	<b>\$123,732.00</b>	<b>\$123,732.00</b>	<b>\$75,611.11</b>	<b>\$117,368.00</b>	<b>(\$6,364.00)</b>
<b>Program 4780 - CDD - Waste Management</b>							
5101	Salaries - Permanent	21,722.55	30,567.00	30,567.00	11,642.27	30,567.00	0.00
5106.100	Incentives & Admin Leave Administrative Leave	640.94	1,001.00	1,001.00	.00	1,001.00	0.00
5106.200	Incentives & Admin Leave Gym Reimbursement	79.20	90.00	90.00	45.00	90.00	0.00
5107	Car Allowance/Mileage	288.00	408.00	408.00	144.00	408.00	0.00
5111	Medicare	301.87	464.00	464.00	153.98	464.00	0.00



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5112.101	Retirement Contribution PERS	2,507.70	3,849.00	3,849.00	1,466.42	3,849.00	0.00
5113	Worker's Compensation	238.04	287.00	287.00	142.68	281.00	(6.00)
5114.101	Health Insurance Medical	3,913.66	5,551.00	5,551.00	2,098.32	5,551.00	0.00
5114.102	Health Insurance Dental	412.68	.00	.00	229.25	.00	0.00
5114.103	Health Insurance Vision	47.24	.00	.00	25.52	.00	0.00
5115	Unemployment Compensation	.00	.00	.00	73.88	.00	0.00
5116.101	Life and Disability Insurance Life & Disab.	91.20	316.00	316.00	48.75	325.00	9.00
5116.102	Life and Disability Insurance Long Term/Short Term Disability	157.28	.00	.00	103.24	.00	0.00
5211.135	Utilities Water and Sewer	2,132.85	2,300.00	2,300.00	674.84	2,300.00	0.00
Program 4780 - CDD - Waste Management Totals		\$32,533.21	\$44,833.00	\$44,833.00	\$16,848.15	\$44,836.00	\$3.00
Department 45 - Public Works							
Program 4740 - Public Works - Engineering							
5116.102	Life and Disability Insurance Long Term/Short Term Disability	(2.83)	.00	.00	.00	.00	0.00
5119.100	Retiree Costs Medical Insurance	8,789.05	11,070.00	11,070.00	5,581.88	11,859.00	789.00
5210.100	Postage General	93.65	100.00	100.00	94.74	200.00	100.00
5213.100	Professional/Contract Services General	2,433.00	2,500.00	2,500.00	1,779.00	4,000.00	1,500.00
5214.100	Repair and Maint Service General	5,600.57	4,021.00	4,021.00	3,780.93	4,021.00	0.00
5220.100	Employee Development General	240.00	125.00	125.00	116.00	116.00	(9.00)
5501	Debt Service Payment - Principal	193.00	.00	.00	.00	.00	0.00
Program 4740 - Public Works - Engineering Totals		\$17,346.44	\$17,816.00	\$17,816.00	\$11,352.55	\$20,196.00	\$2,380.00
Program 4745 - Paradise Community Park							
5202.100	Operating Supplies General	1,799.59	2,800.00	2,800.00	1,264.02	2,800.00	0.00
5203.100	Repairs and Maint Supplies General	614.68	1,650.00	1,650.00	511.68	1,650.00	0.00
5211.135	Utilities Water and Sewer	2,903.10	2,600.00	2,600.00	1,113.65	3,000.00	400.00
5211.137	Utilities Electric and Gas	3,530.99	3,000.00	3,000.00	1,294.70	3,800.00	800.00
5214.100	Repair and Maint Service General	268.15	1,140.00	1,140.00	80.00	1,140.00	0.00
5216.100	Communications General Services	192.89	190.00	190.00	83.55	200.00	10.00
5304	Furniture & Equipment	.00	900.00	900.00	.00	450.00	(450.00)
Program 4745 - Paradise Community Park Totals		\$9,309.40	\$12,280.00	\$12,280.00	\$4,347.60	\$13,040.00	\$760.00
Program 4747 - Public Facilities							
5203.100	Repairs and Maint Supplies General	123.79	352.00	352.00	220.84	352.00	0.00
5211.135	Utilities Water and Sewer	4,586.50	4,300.00	4,300.00	1,935.14	5,000.00	700.00
5214.100	Repair and Maint Service General	270.07	740.00	740.00	200.00	740.00	0.00
Program 4747 - Public Facilities Totals		\$4,980.36	\$5,392.00	\$5,392.00	\$2,355.98	\$6,092.00	\$700.00



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Account	Account Description	2013/14 Estimated Actual	2014/15 Adopted Budget	2014/15 Amended Budget	2014/15 Year to Date Transactions	2014/15 Proposed Budget	2014/15 Mid-Year Budget Adjustments
<b>EXPENSE TOTALS</b>		<b>\$9,484,608.55</b>	<b>\$10,036,524.00</b>	<b>\$10,142,359.00</b>	<b>\$3,732,640.02</b>	<b>\$10,193,062.81</b>	<b>\$50,703.81</b>
<b>Fund 1010 - General Fund Totals</b>							
<b>REVENUE TOTALS</b>		<b>10,055,695.02</b>	<b>10,036,524.00</b>	<b>10,285,651.00</b>	<b>5,025,318.27</b>	<b>10,555,236.07</b>	<b>269,585.07</b>
<b>EXPENSE TOTALS</b>		<b>9,484,608.55</b>	<b>10,036,524.00</b>	<b>10,142,359.00</b>	<b>3,732,640.02</b>	<b>10,193,062.81</b>	<b>50,703.81</b>
<b>Fund 1010 - General Fund Totals</b>		<b>\$571,086.47</b>	<b>\$0.00</b>	<b>\$143,292.00</b>	<b>\$1,292,678.25</b>	<b>\$362,173.26</b>	<b>\$218,881.26</b>
<b>General Fund Ending Fund Balance</b>							
<b>Fund Balance - Non-Spendable</b>		<b>\$2,015,944.87</b>	<b>\$2,015,944.87</b>	<b>\$2,015,944.87</b>		<b>\$2,006,863.43</b>	
<b>Fund Balance - Assigned (Measure "C" Funds)</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$148,000.00</b>	
<b>Fund Balance - Unassigned</b>		<b>(\$81,448.87)</b>	<b>(\$81,448.87)</b>	<b>\$61,843.13</b>		<b>\$141,805.83</b>	
<b>Total Ending Fund Balance</b>		<b>\$1,934,496.00</b>	<b>\$1,934,496.00</b>	<b>\$2,077,788.00</b>		<b>\$2,296,669.26</b>	

## Fund 2030 - Building Safety & Waste Wtr Svcs

### REVENUE

Department **40 - Community Development**

Program **4730 - Building and Onsite Inspections**

3380.102	Local Government Revenue Fines and Citations Onsite	15,023.12	12,000.00	12,000.00	8,154.90	14,000.00	2,000.00
3380.103	Local Government Revenue Fines and Citations Fire	200.00	.00	.00	2,900.00	2,900.00	2,900.00
3380.107	Local Government Revenue Building Safety	.00	.00	.00	8,200.00	9,000.00	9,000.00
3401.301	CDD Building Plan Check Fees	76,948.50	41,358.00	50,000.00	27,670.62	50,000.00	0.00
3401.302	CDD Building Construction Review-Bldg Permit	189,638.49	158,553.00	185,000.00	114,094.84	185,000.00	0.00
3401.306	CDD Building Development Permit/DIF Est Req	76.00	76.00	76.00	423.85	424.00	348.00
3401.320	CDD Building Permit Valuation Surcharge	50.20	120.00	120.00	17.00	50.00	(70.00)
3404.116	Onsite Land Use Review	7,865.92	4,000.00	4,000.00	3,866.71	6,000.00	2,000.00
3404.117	Onsite Repairs to Maintain Existing Use	73,406.36	65,000.00	70,000.00	37,687.13	72,000.00	2,000.00
3404.118	Onsite New Installation Standard System	8,005.70	4,000.00	4,000.00	2,824.68	4,000.00	0.00
3404.119	Onsite Permit: Alteration/Expanded Use	779.22	1,000.00	1,000.00	.00	500.00	(500.00)
3404.120	Onsite Review for Land Division	68.70	500.00	500.00	235.38	235.00	(265.00)
3404.125	Onsite Escrow Clearance	41,394.76	38,000.00	41,000.00	20,531.07	42,000.00	1,000.00
3404.126	Onsite Building Permit Clearance	4,563.39	3,800.00	3,800.00	1,694.88	3,500.00	(300.00)
3404.127	Onsite Operating Permit/Annual	395,041.82	394,000.00	394,000.00	215,122.12	394,000.00	0.00
3404.128	Onsite Construct Install Permit Renewal	.00	.00	.00	254.60	255.00	255.00
3404.137	Onsite Alternative Systems Review	3,990.75	4,000.00	4,000.00	1,448.70	3,000.00	(1,000.00)



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3404.138	Onsite Abandonment of Septic System	779.22	500.00	500.00	779.22	909.00	409.00
3404.150	Onsite Annual Evaluator License Fee	961.78	700.00	700.00	956.42	1,200.00	500.00
3404.151	Onsite Extension Req for Eval or Repair	865.80	200.00	200.00	577.20	1,000.00	800.00
3410.150	Administrative Services Late Fees	(1.35)	.00	.00	.75	.00	0.00
3422.337	Fire Code Enforcement Inspection	9,607.36	7,000.00	7,000.00	2,703.20	6,000.00	(1,000.00)
3422.346	Fire Administrative Fees	234.00	.00	.00	.00	.00	0.00
3422.368	Fire Permit Fees	5,505.00	3,750.00	3,750.00	858.00	2,500.00	(1,250.00)
3610.100	Interest Revenue Investments	207.14	.00	.00	.00	.00	0.00
3610.150	Interest Revenue Interfund Loans	3,151.99	971.00	971.00	.00	971.00	0.00
3901.100	Refunds & Reimbursements Miscellaneous	1,746.68	.00	.00	.00	.00	0.00
3902.100	Miscellaneous Revenue General	.05	.00	.00	150.00	150.00	150.00
3902.110	Miscellaneous Revenue Cash Over and Short	.09	.00	.00	(.01)	.00	0.00
<b>REVENUE TOTALS</b>		<b>\$840,110.69</b>	<b>\$739,528.00</b>	<b>\$782,617.00</b>	<b>\$451,151.26</b>	<b>\$799,594.00</b>	<b>\$16,977.00</b>
<b>EXPENSE</b>							
Department <b>40 - Community Development</b>							
Program <b>4730 - Building and Onsite Inspections</b>							
5101	Salaries - Permanent	310,618.70	365,901.00	365,901.00	158,556.43	365,922.00	21.00
5106.100	Incentives & Admin Leave Administrative Leave	10,431.98	12,361.00	12,361.00	.00	12,361.00	0.00
5106.200	Incentives & Admin Leave Gym Reimbursement	590.40	600.00	600.00	82.80	166.00	(434.00)
5107	Car Allowance/Mileage	984.00	1,392.00	1,392.00	492.00	1,392.00	0.00
5109.101	Allowances Boot Allowance	300.00	300.00	300.00	300.00	300.00	0.00
5111	Medicare	4,581.64	4,907.00	4,907.00	2,233.42	4,907.00	0.00
5112.101	Retirement Contribution PERS	34,756.61	44,609.00	44,609.00	19,113.52	43,546.00	(1,063.00)
5113	Worker's Compensation	23,875.76	7,087.00	7,087.00	3,523.13	6,946.00	(141.00)
5114.101	Health Insurance Medical	52,231.69	65,590.00	65,590.00	25,414.15	65,590.00	0.00
5114.102	Health Insurance Dental	7,584.64	.00	.00	4,083.10	.00	0.00
5114.103	Health Insurance Vision	481.03	.00	.00	244.93	.00	0.00
5115	Unemployment Compensation	2,872.00	.00	.00	1,073.88	.00	0.00
5116.101	Life and Disability Insurance Life & Disab.	1,343.09	4,059.00	4,059.00	705.19	4,269.00	210.00
5116.102	Life and Disability Insurance Long Term/Short Term Disability	2,330.30	.00	.00	1,386.43	.00	0.00
5119.100	Retiree Costs Medical Insurance	53,673.95	53,124.00	53,124.00	18,570.67	47,568.00	(5,556.00)
5122	Accrual Bank Payoff	571.73	.00	.00	.00	.00	0.00
5201.100	Office Supplies General	345.82	350.00	350.00	55.17	350.00	0.00
5202.100	Operating Supplies General	815.23	700.00	700.00	571.61	700.00	0.00
5204	Subscriptions and Code Books	2,557.67	4,408.00	4,408.00	1,467.88	4,408.00	0.00



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Account	Account Description	2013/14 Estimated Actual	2014/15 Adopted Budget	2014/15 Amended Budget	2014/15 Year to Date Transactions	2014/15 Proposed Budget	2014/15 Mid-Year Budget Adjustments
5209.101	Auto Fuel Expense Town Vehicles	2,365.51	3,500.00	3,500.00	1,339.29	3,200.00	(300.00)
5210.100	Postage General	1,302.97	1,000.00	1,000.00	915.86	2,100.00	1,100.00
5213.100	Professional/Contract Services General	5,956.75	7,000.00	7,000.00	2,365.00	7,000.00	0.00
5214.100	Repair and Maint Service General	22,337.63	29,686.00	29,686.00	29,685.16	29,685.00	(1.00)
5216.100	Communications General Services	2,187.66	2,350.00	2,350.00	647.76	2,350.00	0.00
5218.100	Advertising General	22.53	.00	.00	.00	.00	0.00
5219.100	Printing General	53.53	.00	.00	.00	.00	0.00
5220.100	Employee Development General	1,615.00	2,650.00	2,650.00	265.00	2,650.00	0.00
5280.100	Bad Debt Write Off Expense	.00	.00	210.00	209.95	210.00	0.00
5501	Debt Service Payment - Principal	386.30	771.00	771.00	158.91	477.00	(294.00)
5910.010	Transfers Out To General Fund	130,809.00	144,351.00	144,351.00	50,204.00	142,128.00	(2,223.00)
<b>EXPENSE TOTALS</b>		<b>\$677,983.12</b>	<b>\$756,696.00</b>	<b>\$756,906.00</b>	<b>\$323,665.24</b>	<b>\$748,225.00</b>	<b>(\$8,681.00)</b>
<b>Fund 2030 - Building Safety &amp; Waste Wtr Svcs Totals</b>							
<b>REVENUE TOTALS</b>		840,110.69	739,528.00	782,617.00	451,151.26	799,594.00	16,977.00
<b>EXPENSE TOTALS</b>		677,983.12	756,696.00	756,906.00	323,665.24	748,225.00	(8,681.00)
<b>Fund 2030 - Building Safety &amp; Waste Wtr Svcs Totals</b>		<b>\$162,127.57</b>	<b>(\$17,168.00)</b>	<b>\$25,711.00</b>	<b>\$127,486.02</b>	<b>\$51,369.00</b>	<b>\$25,658.00</b>
<b>Fund 2030 - Building Safety &amp; Waste Wtr Svcs Ending Fund Balance</b>		<b>\$194,075.13</b>	<b>\$176,907.13</b>	<b>\$219,786.13</b>		<b>\$245,444.13</b>	

### Fund 2070 - Animal Control

#### REVENUE

Department **30 - Police**

Program **4540 - Police - Animal Control**

3120.330	Other Taxes Voter Appointed Parcel Tax	132,408.90	132,409.00	132,409.00	73,710.75	132,362.00	(47.00)
3345.100	State Revenues - Other Refunds & Reimbursements	602.00	.00	.00	.00	.00	0.00
3380.105	Local Government Revenue Fines and Citations Animal Cntrl	4,093.67	4,000.00	4,000.00	2,150.00	5,000.00	1,000.00
3410.113	Administrative Services Document Copying	61.50	50.00	50.00	80.25	90.00	40.00
3410.150	Administrative Services Late Fees	1,107.95	1,500.00	1,500.00	475.65	1,100.00	(400.00)
3455.200	Animal Control Adoption Fees	3,149.00	3,000.00	3,000.00	2,038.00	4,000.00	1,000.00
3455.205	Animal Control Surrender/Euth/Disp Fees	1,683.19	2,500.00	2,500.00	774.50	1,600.00	(900.00)
3455.210	Animal Control Dog Licenses	20,801.02	21,000.00	21,000.00	9,396.25	21,000.00	0.00
3455.211	Animal Control Rabies Certificate	114.00	.00	.00	.00	.00	0.00
3455.215	Animal Control Dangerous/Wild Animal Permit	142.42	142.00	142.00	.00	71.00	(71.00)



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3455.225	Animal Control Impound/Quarantine Fees	4,301.85	5,000.00	5,000.00	2,665.96	5,500.00	500.00
3455.226	Animal Control Impound Unaltered State Fee	245.00	.00	.00	505.00	505.00	505.00
3901.100	Refunds & Reimbursements Miscellaneous	.00	11,900.00	11,900.00	3,389.47	11,900.00	0.00
3902.100	Miscellaneous Revenue General	23.68	.00	.00	.00	.00	0.00
3910.811	Transfers In From Animal Control Donations	.00	16,381.00	16,381.00	6,826.00	17,623.00	1,242.00
<b>REVENUE TOTALS</b>		<b>\$168,734.18</b>	<b>\$197,882.00</b>	<b>\$197,882.00</b>	<b>\$102,011.83</b>	<b>\$200,751.00</b>	<b>\$2,869.00</b>
<b>EXPENSE</b>							
Department <b>30 - Police</b>							
Program <b>4540 - Police - Animal Control</b>							
5101	Salaries - Permanent	28,961.51	64,755.00	64,755.00	25,063.25	62,218.00	(2,537.00)
5102	Salaries - Temporary	33,346.02	18,762.00	18,762.00	11,969.76	22,997.00	4,235.00
5103.102	Differential Pay Out of Class	.00	.00	.00	293.05	.00	0.00
5104	Wages - PS Holiday Pay	819.47	1,675.00	1,675.00	712.80	1,924.00	249.00
5105	Salaries - Overtime/FLSA	519.57	500.00	500.00	1,945.47	2,945.00	2,445.00
5109.100	Allowances Uniform Allowance	1,661.43	682.00	682.00	596.88	1,762.00	1,080.00
5111	Medicare	984.40	1,249.00	1,249.00	600.03	1,336.00	87.00
5112.101	Retirement Contribution PERS	3,303.25	6,958.00	6,958.00	2,392.02	7,567.00	609.00
5112.102	Retirement Contribution Social Security	1,779.45	.00	.00	766.82	.00	0.00
5113	Worker's Compensation	6,543.32	7,719.00	7,719.00	3,837.30	7,566.00	(153.00)
5114.101	Health Insurance Medical	7,416.94	15,602.00	15,602.00	4,597.86	15,115.00	(487.00)
5114.102	Health Insurance Dental	246.60	.00	.00	249.70	.00	0.00
5114.103	Health Insurance Vision	29.04	.00	.00	29.04	.00	0.00
5115	Unemployment Compensation	.00	.00	.00	696.40	300.00	300.00
5116.101	Life and Disability Insurance Life & Disab.	206.59	823.00	823.00	198.61	962.00	139.00
5116.102	Life and Disability Insurance Long Term/Short Term Disability	207.57	.00	.00	214.66	.00	0.00
5119.100	Retiree Costs Medical Insurance	19,575.58	17,985.00	17,985.00	5,899.50	15,565.00	(2,420.00)
5122	Accrual Bank Payoff	2,811.23	.00	.00	.00	.00	0.00
5201.100	Office Supplies General	11.09	250.00	250.00	115.02	250.00	0.00
5202.100	Operating Supplies General	3,389.72	4,065.00	4,065.00	2,269.98	4,065.00	0.00
5203.100	Repairs and Maint Supplies General	169.26	400.00	400.00	136.20	400.00	0.00
5204	Subscriptions and Code Books	145.00	140.00	140.00	.00	140.00	0.00
5209.101	Auto Fuel Expense Town Vehicles	3,403.41	4,000.00	4,000.00	1,048.74	3,500.00	(500.00)
5209.105	Auto Fuel Expense Employee Personal Vehicle Use	35.52	100.00	100.00	.00	100.00	0.00
5210.100	Postage General	121.76	100.00	100.00	57.98	100.00	0.00
5211.135	Utilities Water and Sewer	809.94	900.00	900.00	291.69	900.00	0.00



# TOWN OF PARADISE

## 2014/15 Mid-Year Budget Report

### February 10, 2015

Account	Account Description	2013/14 Estimated Actual	2014/15 Adopted Budget	2014/15 Amended Budget	2014/15 Year to Date Transactions	2014/15 Proposed Budget	2014/15 Mid-Year Budget Adjustments
5211.137	Utilities Electric and Gas	2,756.07	2,800.00	2,800.00	1,262.08	3,500.00	700.00
5211.139	Utilities Propane	2,219.51	3,000.00	3,000.00	170.64	2,000.00	(1,000.00)
5213.100	Professional/Contract Services General	8,737.83	9,500.00	9,500.00	3,191.00	9,500.00	0.00
5214.100	Repair and Maint Service General	415.50	1,020.00	1,020.00	165.43	1,020.00	0.00
5215.100	Rents and Leases Miscellaneous	1.00	1.00	1.00	.00	1.00	0.00
5216.100	Communications General Services	1,696.41	2,950.00	2,950.00	598.02	2,000.00	(950.00)
5218.100	Advertising General	55.45	.00	.00	.00	.00	0.00
5219.100	Printing General	307.03	395.00	395.00	318.47	395.00	0.00
5220.100	Employee Development General	2,478.50	2,325.00	2,325.00	115.00	2,325.00	0.00
5223.105	Meals and Refreshments Emergencies and Meetings	19.69	.00	.00	.00	.00	0.00
5225	Bank Fees and Charges	603.45	500.00	500.00	307.90	925.00	425.00
5280.100	Bad Debt Write Off Expense	.00	.00	1,979.00	1,979.11	1,979.00	0.00
5501	Debt Service Payment - Principal	193.65	.00	.00	.00	.00	0.00
5910.010	Transfers Out To General Fund	34,087.00	28,726.00	28,726.00	9,103.00	28,897.00	171.00
<b>EXPENSE TOTALS</b>		<b>\$170,068.76</b>	<b>\$197,882.00</b>	<b>\$199,861.00</b>	<b>\$81,193.41</b>	<b>\$202,254.00</b>	<b>\$2,393.00</b>
Fund 2070 - Animal Control Totals							
<b>REVENUE TOTALS</b>		<b>168,734.18</b>	<b>197,882.00</b>	<b>197,882.00</b>	<b>102,011.83</b>	<b>200,751.00</b>	<b>2,869.00</b>
<b>EXPENSE TOTALS</b>		<b>170,068.76</b>	<b>197,882.00</b>	<b>199,861.00</b>	<b>81,193.41</b>	<b>202,254.00</b>	<b>2,393.00</b>
Fund 2070 - Animal Control Totals		<b>(\$1,334.58)</b>	<b>\$0.00</b>	<b>(\$1,979.00)</b>	<b>\$20,818.42</b>	<b>(\$1,503.00)</b>	<b>\$476.00</b>
<b>Fund 2070 - Animal Control Ending Fund Balance</b>		<b>\$1,503.67</b>	<b>\$1,503.67</b>	<b>(\$475.33)</b>		<b>\$0.67</b>	

### Fund 2120 - State Gas Tax

#### REVENUE

Department 45 - Public Works

Program 4750 - Public Works - Streets Maint.

3355.001	State Gas Tax Section 2106	108,589.18	104,450.00	117,032.00	49,734.36	92,451.00	(24,581.00)
3355.002	State Gas Tax Section 2107	196,079.86	189,751.00	205,696.00	72,106.80	255,292.00	49,596.00
3355.003	State Gas Tax Section 2107.5	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	0.00
3355.005	State Gas Tax Section 2105	180,118.22	128,047.00	198,503.00	61,050.76	163,201.00	(35,302.00)
3355.006	State Gas Tax RSTP Regional Surface Trans Prog	.00	300,000.00	300,000.00	.00	.00	(300,000.00)
3355.007	State Gas Tax Section 2103	368,961.86	278,629.00	277,586.00	98,283.93	325,000.00	47,414.00
3410.150	Administrative Services Late Fees	172.28	150.00	150.00	51.76	150.00	0.00



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## 2014/15 Mid-Year Budget Report

### February 10, 2015

Account	Account Description	2013/14 Estimated Actual	2014/15 Adopted Budget	2014/15 Amended Budget	2014/15 Year to Date Transactions	2014/15 Proposed Budget	2014/15 Mid-Year Budget Adjustments
3610.100	Interest Revenue Investments	515.32	.00	.00	.00	.00	0.00
3901.100	Refunds & Reimbursements Miscellaneous	5,954.89	.00	.00	.00	.00	0.00
3901.140	Refunds & Reimbursements Negligence Cost Recovery Fees	3,516.87	5,000.00	5,000.00	(922.03)	2,500.00	(2,500.00)
3902.100	Miscellaneous Revenue General	32,607.62	500.00	500.00	.00	500.00	0.00
3910.112	Transfers In From Federal CMAQ Fund	50,061.09	.00	.00	.00	.00	0.00
3910.121	Transfers In From RSTP Fund	299,313.71	.00	.00	.00	300,000.00	300,000.00
3910.132	Transfers In From HSIP Grant	43,744.76	76,050.00	76,050.00	9,592.53	76,050.00	0.00
Program 4750 - Public Works - Streets Maint. Totals		\$1,295,635.66	\$1,088,577.00	\$1,186,517.00	\$295,898.11	\$1,221,144.00	\$34,627.00
Program 4755 - Public Works - Maint. Projects							
Cost Center Activity 471 - Overlay							
3901.100	Refunds & Reimbursements Miscellaneous	.00	40,241.00	40,241.00	.00	.00	(40,241.00)
Cost Center Activity 471 - Overlay Totals		\$0.00	\$40,241.00	\$40,241.00	\$0.00	\$0.00	(\$40,241.00)
<b>REVENUE TOTALS</b>		\$1,295,635.66	\$1,128,818.00	\$1,226,758.00	\$295,898.11	\$1,221,144.00	(\$5,614.00)
<b>EXPENSE</b>							
Department 45 - Public Works							
Program 4750 - Public Works - Streets Maint.							
5101	Salaries - Permanent	421,740.66	474,401.00	474,401.00	202,134.19	471,831.00	(2,570.00)
5103.101	Differential Pay On Call	20,553.00	.00	.00	9,339.00	.00	0.00
5103.102	Differential Pay Out of Class	24.30	.00	.00	.00	.00	0.00
5105	Salaries - Overtime/FLSA	5,924.00	7,000.00	7,000.00	4,670.88	8,171.00	1,171.00
5106.100	Incentives & Admin Leave Administrative Leave	6,173.81	8,433.00	8,433.00	.00	8,431.00	(2.00)
5106.200	Incentives & Admin Leave Gym Reimbursement	10.80	200.00	200.00	12.60	135.00	(65.00)
5107	Car Allowance/Mileage	435.00	432.00	432.00	216.00	432.00	0.00
5109.101	Allowances Boot Allowance	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	0.00
5111	Medicare	5,400.13	6,204.00	6,204.00	2,600.89	6,055.00	(149.00)
5112.101	Retirement Contribution PERS	45,741.72	53,146.00	53,146.00	23,601.26	50,355.00	(2,791.00)
5112.102	Retirement Contribution Social Security	16.25	.00	.00	.00	.00	0.00
5113	Worker's Compensation	48,323.60	61,284.00	61,284.00	30,465.74	60,068.00	(1,216.00)
5114.101	Health Insurance Medical	67,445.66	78,976.00	78,976.00	33,648.41	76,182.00	(2,794.00)
5114.102	Health Insurance Dental	9,636.01	.00	.00	5,216.41	.00	0.00
5114.103	Health Insurance Vision	979.09	.00	.00	531.85	.00	0.00
5115	Unemployment Compensation	.00	.00	.00	1,471.27	.00	0.00
5116.101	Life and Disability Insurance Life & Disab.	1,915.70	5,428.00	5,428.00	961.81	5,456.00	28.00
5116.102	Life and Disability Insurance Long Term/Short Term Disability	3,044.86	.00	.00	1,759.86	.00	0.00
5119.100	Retiree Costs Medical Insurance	16,977.77	14,103.00	14,103.00	10,384.45	20,909.00	6,806.00





# TOWN OF PARADISE

## 2014/15 Mid-Year Budget Report

### February 10, 2015

Account	Account Description	2013/14 Estimated Actual	2014/15 Adopted Budget	2014/15 Amended Budget	2014/15 Year to Date Transactions	2014/15 Proposed Budget	2014/15 Mid-Year Budget Adjustments
5122	Accrual Bank Payoff	.00	.00	.00	.00	3,383.00	3,383.00
5201.100	Office Supplies General	93.91	50.00	50.00	24.12	50.00	0.00
5202.100	Operating Supplies General	2,804.05	2,490.00	2,490.00	1,106.41	2,490.00	0.00
5203.100	Repairs and Maint Supplies General	34,497.33	36,300.00	36,300.00	14,015.05	36,300.00	0.00
5204	Subscriptions and Code Books	100.25	300.00	300.00	240.95	300.00	0.00
5209.101	Auto Fuel Expense Town Vehicles	25,099.18	28,000.00	28,000.00	9,719.17	25,000.00	(3,000.00)
5210.100	Postage General	11.37	10.00	10.00	.98	10.00	0.00
5211.137	Utilities Electric and Gas	37,433.42	31,000.00	31,000.00	10,874.82	32,000.00	1,000.00
5211.139	Utilities Propane	997.60	2,000.00	2,000.00	.00	1,000.00	(1,000.00)
5213.100	Professional/Contract Services General	1,458.25	2,100.00	2,100.00	378.00	2,100.00	0.00
5214.100	Repair and Maint Service General	100,414.73	100,319.00	100,319.00	19,110.43	100,319.00	0.00
5215.100	Rents and Leases Miscellaneous	116.00	200.00	200.00	2,919.28	5,419.00	5,219.00
5216.100	Communications General Services	4,853.21	4,881.00	4,881.00	1,851.53	4,881.00	0.00
5219.100	Printing General	53.54	50.00	50.00	.00	50.00	0.00
5220.100	Employee Development General	1,675.55	1,550.00	1,550.00	160.00	1,550.00	0.00
5223.101	Meals and Refreshments Employee Meals-MOU Overtime	75.00	75.00	75.00	.00	37.50	(37.50)
5280.100	Bad Debt Write Off Expense	.00	.00	2,712.00	2,712.43	2,712.00	0.00
5304	Furniture & Equipment	4,091.30	.00	.00	4,940.13	4,940.00	4,940.00
5305	Vehicles	8,369.75	7,000.00	7,000.00	.00	7,000.00	0.00
5501	Debt Service Payment - Principal	29,854.30	33,665.00	33,665.00	31,020.74	32,321.89	(1,343.11)
5910.010	Transfers Out To General Fund	163,756.00	168,497.00	168,497.00	54,550.00	169,157.00	660.00
5910.100	Transfers Out To Capital Projects	35,021.59	37,990.00	37,990.00	.00	37,990.00	0.00
Program 4750 - Public Works - Streets Maint. Totals		\$1,107,218.69	\$1,168,184.00	\$1,170,896.00	\$482,738.66	\$1,179,135.39	\$8,239.39
Program 4755 - Public Works - Maint. Projects							
Cost Center Activity 471 - Overlay							
5213.100	Professional/Contract Services General	78,367.24	80,482.00	80,482.00	.00	.00	(80,482.00)
Cost Center Activity 471 - Overlay Totals		\$78,367.24	\$80,482.00	\$80,482.00	\$0.00	\$0.00	(\$80,482.00)
<b>EXPENSE TOTALS</b>		\$1,185,585.93	\$1,248,666.00	\$1,251,378.00	\$482,738.66	\$1,179,135.39	(\$72,242.61)
<b>Fund 2120 - State Gas Tax Totals</b>							
<b>REVENUE TOTALS</b>		1,295,635.66	1,128,818.00	1,226,758.00	295,898.11	1,221,144.00	(5,614.00)
<b>EXPENSE TOTALS</b>		1,185,585.93	1,248,666.00	1,251,378.00	482,738.66	1,179,135.39	(72,242.61)
<b>Fund 2120 - State Gas Tax Totals</b>		\$110,049.73	(\$119,848.00)	(\$24,620.00)	(\$186,840.55)	\$42,008.61	\$66,628.61
<b>Fund 2120 - State Gas Tax Ending Fund Balance</b>		<b>\$503,632.47</b>	<b>\$383,784.47</b>	<b>\$479,012.47</b>		<b>\$545,641.08</b>	



**DATE:** February 10, 2015

**TO:** Town Council  
Town Manager  
Community Members  
Town Staff

**FROM:** Gina Will, Finance Director

**RE:** Fiscal Health Analysis via the Municipal Financial Health Diagnostic Tool

Michael Coleman, a financial consultant for the League of California Cities recently generated a 13-point report card that grades the financial health of California Cities. As a way to assess our financial health and as way to chart a course for taking control of our financial future, the Town of Paradise, completed the assessment tool. Below is a description of the diagnostic tool from the author, followed by a summary of our results. Attached are the worksheets that led to our final analysis.

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#### California League of Cities Provides Municipal Financial Health Diagnostic Tool

**BY MICHAEL COLEMAN**

The Great Recession revealed fiscal distress that had not been readily apparent in many cities. In a few well-known cases, cities unable to meet all of their financial obligations entered into Chapter 9 bankruptcy. But most cities struggled financially. They pursued innovations, consolidations and reorganizations with new urgency, hoping to realize savings and avoid reducing services. Despite these efforts, most cities were forced to cut budgets. Some managed to garner sufficient voter support for tax increases.

A moderate economic recovery has followed the Great Recession, and local sales tax and property tax revenues — although lagging behind changes in the economy — are improving in most areas of the state. But while resources are no longer declining for a majority of California cities, neither are they back to the levels of 10 years ago. Moreover, cities' financial struggles were not simply the result of revenue impacts; expenses continue to escalate dramatically, especially in pensions, retiree health care and public works infrastructure.

Heeding the frightening tales of neighboring cities, local officials asked themselves, how are we doing? Are we ignoring something at our peril? How can we be more certain of our city's financial health? Existing methods of evaluating a city's fiscal health included diagnostic tools proffered by consultants, professional associations and academic texts as well as checklists routinely generated in some states. But, city officials wondered, would these have helped Vallejo or Stockton when those cities were en route to bankruptcy? If not, then what are the most relevant elements of such tools? Keeping in mind the unique aspects of California municipal finance and recent budgetary travails of California cities, what other questions and indices should be addressed to truly grasp a municipality's tendency toward fiscal insolvency now and in the near future?

The Municipal Financial Health Diagnostic Tool includes a 13-point report card that grades the near-term financial health of a city's General Fund and other operations. Each indicator receives either a green light (healthy), yellow light (caution) or red light (warning). Completing the tool helps a city identify areas of fiscal concern that should be addressed to avert fiscal crisis.

Staff has completed the California Municipal Financial Health Diagnostic, and it confirms the Town’s current fiscal health. It reinforces the progress made as well as identifies areas of weakness that the Town must tackle. In simplest terms the Town is currently graded a C -. It can pay its bills in the short term, but must address longer term obligations and weaknesses to be truly “healthy”. Following are areas where the Town is either doing well or has shown improvement:

- ✓ The General Fund is no longer subsidizing other funds
- ✓ The Town has few constraints on budgetary discretion
- ✓ The Town is not balancing the budget through borrowing
- ✓ The Town is not balancing the budget by deferring debt service payments
- ✓ The Town is not funding operating costs with non-recurring development revenues
- ✓ The Town provides timely and accurate financial reports

Following are areas that must improve for the Town’s fiscal health to improve:

1. **The Town has recurring general fund operating deficits.** Even though the Town has a “balanced” budget where it is not spending more than it is taking in, it is not able to fund all of the expenditures necessary to operate a full service government. The Town has been cutting \$400,000 - \$450,000 of critical operating expenses out of each budget to balance. Measure “C” funds will help address this issue in the short term, **but if these funds are not also invested for the long term the Town will be in the same position after six years.**
2. **General fund reserves (unassigned reserves) are inadequate.** Prior to 2012, the Town invested its reserve funds in the economic development of the Town by loaning funds to the Paradise Redevelopment Agency. Three prior loans had been paid in full and with appropriate interest of 5%. In 2012 however, the State abolished the redevelopment agency leaving three new loans to the general fund unpaid and with constraints limiting the amount that could be repaid on these loans. The Town has worked diligently with the State and now has these loans approved as enforceable obligations. These loans will eventually be repaid, but are a last priority and will be repaid slowly over time.

To date all of the Town’s general fund reserves are non-spendable because these loans and other receivables cannot be immediately converted to cash. The last couple years being conservative through budgeting and prudent through spending, the Town is approaching building a small unassigned reserve. Following are the reserves for the year ended June 30, 2014 and the estimated reserve for the year ending June 30, 2015:

<u>Designated Reserves</u>	<u>June 30, 2014</u>	<u>June 30, 2015</u>
Non-spendable (RDA loan)	\$2,015,945	\$2,006,863
Projected Measure “C” revenue		148,000
Unassigned (spendable) reserves	(81,449)	141,806
Total Reserve	\$1,934,496	\$2,296,669

3. **Inadequate cash and short-term investments as a percentage of current liabilities.** As indicated above, the Town is projected to have \$141,806 in spendable reserves; however this is completely inadequate for a municipal budget. Our goal should be to bring the level of unassigned (spendable) reserves to approximately \$1 Million. One way we will reach our goal is by investing our future RDA loan repayments to the unassigned (spendable) reserve category, thus building that fund over time and reducing our need to borrow money to pay our bills. Currently, the Town borrows cash during the first six months of the fiscal year to make timely vendor and employee payments. Building reserves and liquidity will save the Town roughly \$30,000 a year in interest and loan underwriting costs. It will also provide the Town breathing room to sustain future inevitable economic downturns.
4. **General fixed costs, salaries and benefits exceed 80% of net operating expenditures.** Fixed costs like utilities, retiree health payments, contractual agreements, and lease purchase payments are those costs over which the government has little control in the short term. As the Town has already cut staffing to the bare minimum to maintain services, having fixed costs and salary costs exceed 80% of operating expenditures is an indication that there are inadequate revenues to fund services long term. It leaves insufficient room in the budget to fund equipment and maintenance

requirements. Our goal should be 80% or less, while our balance hovers around 90%. A healthy budget includes adequate discretionary funds to adequately function and also to weather financial crises. The cure to this dilemma is a more diversified revenue stream. Following is the formula used to measure this indicator. It assumes the inclusion of Measure “C” Funds.

5.

Fixed costs and labor costs as a percent of expenditures =  $\frac{\text{Salaries + benefits + fixed costs}}{\text{Net operating expenditures}}$

2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
90.1%	90.6%	89.8%	90.5%	92.0%	92.0%

6. **The general fund budget has been balanced repeatedly by deferring asset maintenance.** Deferral of asset replacement and facility maintenance should only be a short term solution to budget shortfalls. The Town has deferred portions of these expenses for over five consecutive years. Again, this is an indication of an inadequate revenue stream for the level of service provided.

7. **General fund pension liabilities or post-employment benefits have been repeatedly deferred.** GASB 45, an accounting mandate established in 2010/11 requires all government agencies to measure and report the liabilities associated with post-employment benefits (OPEB). By tackling that obligation head-on, the Town has been able to reduce the unfunded liability by 70.2%. However, aside from one initial contribution, the Town has not been funding the Annual Required Contribution (ARC) related to this obligation. The Town has capped the premium costs associated with these benefits, but employees will continue to retire increasing the Town’s annual costs over time. The actuary report indicates that in addition to the actual premium costs paid directly by the Town, the Town should be contributing \$150,000 to \$200,000 toward these future premium payments building up a “bank” to fund these future obligations. It is critical for the Town to heed this advice and start setting aside funds now before the annual contribution becomes more than we can afford. **We cannot possibly keep up with this growing annual obligation without investing in this account. It is the strong recommendation of the Town Manager and Finance Director to fund this account as a priority. Even a small investment of \$50,000/year for ten years will give us an account that will provide financial stability for the organization’s obligations relating to OPEB.** This bold action will not only get and keep us on a firm financial footing, but this “take the bull by the horns” approach to budget management shows strength in leadership and a direction that the community wants us to go.

With continued prudence and careful investment toward the Town’s future financial stability, many of these indicators can be improved. Measure “C” and the Town’s tough choices and cuts to date have improved many of these indicators already. With continued wise decisions and investment, the Town is expected to improve on its C – rating. It can likely move into the B’s with care, but will likely not be able to move into the A’s with its current revenue constraints.

The California Municipal Financial Health Diagnostic Financial Distress Checklist		✓
Measures	1. The city has recurring general fund operating deficits.	✓
	2. General fund reserves are decreasing over multiple consecutive years.	✓
	3. General fund current liabilities (including short-term debt and accounts payable within 60 days) are increasing. Cash and short-term investments are decreasing.	✓
	4. General fund fixed costs, salaries and benefits are increasing over multiple years at a rate faster than recurring revenue growth.	✓
	5. The general fund is subsidizing other enterprises or special funds.	-
Practices and Conditions	6. The city council's authority to make changes is constrained by charter, contract, or law. (e.g. binding arbitration, minimum spending, minimum employee staffing or compensation formulas, etc.)	-
	7. The general fund budget has been balanced repeatedly with reserves, selling assets, deferring asset maintenance.	✓
	8. The general fund budget has been balanced repeatedly with short-term borrowing, internal borrowing or transfers from special funds.	-
	9. General fund pension liabilities, post-employment or other non-salary benefits have been repeatedly deferred or costs have not been determined or disclosed.	✓
	10. General fund debt service payments have been "backloaded" into future years.	-
	11. Ongoing general fund operating costs are being funded with temporary development revenues.	-
	12. Financial Reports are not being filed on time. (CAFR, Annual Audit, State Controller's Financial Transactions Report)	-
<i>For detailed indicators related to these points see the <b>Financial Health Indicators</b>.</i>		

**WARNING SIGNS  
Indications of Crisis**

- Failure to pay an undisputed claim from a creditor within 90 days past claim date.
- Failure to forward income taxes withheld or Social Security contributions for over 30 days past the due date.
- Failure to make *required* pension fund contributions on time.
- Missing a payroll for 7 days.
- General fund available unrestricted balance for the end of the current fiscal year will be negative.

**The California Municipal Financial Health Diagnostic  
Financial Health Indicators - Summary**

In order to adequately address the twelve points of the *Financial Distress Checklist*, you will need to determine the *Financial Health Indicators*. Use the *Indicators worksheets* to make these determinations. In those worksheets you will find seven quantitative measures to calculate for the current and two prior fiscal years. You will also need to project these measures for the next three years. In addition, there are seven other indicators which evaluate current and recent financial policy and practices. The *Data Gathering worksheet* might be helpful in gathering the information you will need to complete the Indicators worksheets. Rate each indicator based on your determinations. The ratings input in the indicators worksheets will be summarized automatically in the *Summary* table below and in the *Financial Distress Checklist*.

City of Paradise

General Fund

The California Municipal Financial Health Diagnostic Financial Health Indicators - Summary	
Indicator	Rating
1. Net Operating deficit / surplus	<i>Warning</i>
2. Fund balance	<i>Warning</i>
3. Liquidity	<i>Warning</i>
4. Fixed costs & labor costs	<i>Warning</i>
5. General fund subsidies of other funds	<i>Healthy</i>
6. Constraints on budgetary discretion	<i>Healthy</i>
7. Balancing the budget with temporary funds	<i>Warning</i>
8. Balancing the budget with borrowing	<i>Healthy</i>
9. Balancing the budget by deferring employee compensation costs	<i>Caution</i>
10. Balancing the budget with backloaded debt service payments	<i>Healthy</i>
11. Funding operating costs with non-recurring development revenues	<i>Healthy</i>
12. Timeliness and accuracy of financial reports	<i>Healthy</i>

City of **Paradise**

**General Fund**

## The California Municipal Financial Health Diagnostic: Financial Health Indicators

### Use the Data Gathering worksheets to assist in collecting the information you will need for this. Operating Deficit/Surplus

The simplest measure of annual operating deficit/surplus is the difference between total revenues and total spending. General fund operating deficits may be an indication that the government's financial condition is unsustainably out of balance and that corrections to bring the finances into a sustainable condition are not occurring. Though an operating deficit in any one year may not be a cause for concern (because, for example, reserves or one-time remedies might be available to cover the difference), frequent and increasing deficits may indicate that the governments activities are not sustainable within the revenues available over time.

Taken as a percentage of total revenues, the city's operating deficit/surplus tells us very plainly if current resources in the fund are sufficient to cover current expenditures. The data to compute this measure should be readily available in the financial statements (comprehensive annual financial reports) of the city. This is measure 1a below.

But a budget can be balanced and an ongoing structural problem masked if a deficit is covered by temporary solutions, such as non-recurring revenues like limited-term grants, land sale income, or transfers from other funds. This approach cannot be relied upon in the long-run (over multiple years). Measure 1b takes a step further than 1a by taking these temporary revenues out of the equation to see how much worse the revenue shortfall becomes at current spending levels.

Still, this may not show the whole picture. If certain current financial obligations are being delayed and not budgeted, then the financial position shown in measure 1b is still incomplete. Measure 1c takes into account "unbudgeted current liabilities" such as Other Post-Employment Benefits (OPEB); unbudgeted earned leave cash-out liabilities; maintenance and replacement costs of vehicles, technology, buildings, streets, and other properties and infrastructure. For the purpose of determining long run solvency, Measure 1c is the best indicator of a city's true fiscal operating position because it reflects the level of spending actually needed to sustain your current level of service over time. If these deferred costs are significant, then your fiscal imbalance may be much worse than you thought. If you cannot find sufficient information to determine these unbudgeted liabilities, that in itself is reason for substantial concern (See indicator # 9).

<b>1a   Gross Annual Deficit/Surplus - unadjusted, using all general fund revenues and expenditures</b>					
Year-2	Prior Year	Current Year	Next Year	Year+2	Year+3
0.28%	5.68%	3.52%	1.49%	1.57%	2.13%
<b>Formula</b> gross annual deficit/surplus as a percent of revenues = $\frac{\left[ \text{gross current revenues} \right] - \left[ \text{gross current expenditures} \right]}{\text{gross current revenues}}$				For comparison purposes	
<b>1b   Net Operating Deficit/Surplus – sustainable, omitting non-recurring revenues</b>					
Year-2	Prior Year	Current Year	Next Year	Year+2	Year+3
0.90%	6.39%	2.68%	-4.26%	-4.08%	-3.41%
<b>Formula</b> net operating deficit/surplus as a percent of revenues = $\frac{\left[ \text{net operating revenues} \right] - \left[ \text{temporary revenues} \right] - \left[ \text{net operating expenditures} \right]}{\text{net operating revenues}}$				Negative Indicator • Recurring AND static or increasing deficit over consecutive years	For comparison purposes

City of Paradise

General Fund

1c Net True Operating Deficit/Surplus - complete, adding unbudgeted general fund liabilities					
Year-2	Prior Year	Current Year	Next Year	Year+2	Year+3
-1.09%	4.92%	1.26%	-5.59%	-5.38%	-4.69%
<p><i>Formula</i></p> $\text{net true operating deficit/surplus as a percent of revenues} = \frac{\left( \text{net operating revenues} \right) - \left( \text{temporary revenues} \right) - \left( \text{net operating expenditures} \right) - \left( \text{unbudgeted current liabilities} \right)}{\text{net operating revenues}}$			<p><b>Score:</b>  <b>Warning-Red:</b> Persistent &amp; increasing deficits over consecutive years.  <b>Caution-Yellow:</b> Deficits are infrequent or relatively marginal compared to fund balance (see #2 below) and/or there is a reasonable plan for bringing revenues and spending into balance.  <b>Good-Green:</b> not an issue of concern.</p>		

Q1

○
○
○

**Definitions**

**Gross current revenues.** See CAFR Statement of Revenues and Expenditures “total revenues.”

**Gross current expenditures.** See CAFR Statement of Revenues and Expenditures “total expenditures”

**Net operating revenues.** Net operating revenues equals gross revenues and transfers in, minus revenues restricted to capital improvements minus revenues legally restricted to special purposes. Transfers related to non-operating activities should be excluded.

**Temporary revenues.** Temporary revenues include any non-recurring revenues that derive from short-term activities and cannot be relied upon in the long-run (over multiple years). This might include revenues from land sales, one-time transfers from other funds, limited-term grants, court settlements or major donations. You might also consider excluding receipt of construction-related revenues from a given project that are significantly in excess of an “average” year, if this represents a level of revenue unlikely to be repeated. Back taxes and late payments do not have to be omitted because they just make up for what was not received in a prior year.

**Net operating expenditures.** Net operating expenditures equals total expenditures (after credits/reimbursements) and transfers out, minus capital improvement expenditures (or transfers out for capital purposes), minus expenditures of revenues legally restricted to special purposes.

**Unbudgeted current liabilities.** The amortized costs of long-term general fund liabilities not already included in “net operating expenditures.” This includes amounts not budgeted or expended that “should be” in order to pay the current year portion of liabilities. Examples: unbudgeted actuarially required contributions (ARC) to Other Post-Employment Benefits (OPEB) or pension systems; unbudgeted earned leave cash-out liabilities; maintenance and replacement costs of vehicles, technology, buildings, streets, and other properties and infrastructure. If there is insufficient information to determine these unbudgeted liabilities, that, in itself, is reason for substantial concern (See indicator #9).



**Fund Balance**

A positive fund balance, or reserves, is important for any government to withstand financial risk over time. Unanticipated fluctuations in revenues may occur from economic impacts or state take-ways. "Financial reserves" are important to meet unforeseen revenue shortfalls or expenditure overages. But reserves cannot be relied upon to cover financial shortfalls that are more than temporary. An unplanned decline in unreserved fund balances as a percentage of operating revenues over time suggests the government is less able to withstand financial emergencies.

The right level of fund balance varies depending on many factors including levels of risk and revenue volatility but, generally speaking, dropping below 8% may be cause for concern. The Government Finance Officers Association recommends maintaining a 5-15% reserve.

2 Fund Balance					
Year-2	Prior Year	Current Year	Next Year	Year+2	Year+3
0.00%	0.00%	2.97%	3.49%	4.76%	6.78%
<b>Formula</b> $\text{Fund balance as a percent of expenditures} = \frac{\text{unreserved fund balance}}{\text{net operating expenditures}}$			<b>Score:</b> <b>Warning-Red:</b> Persistently & substantially decreasing or is below 8%. <b>Caution-Yellow:</b> Has decreased but remains above 8% and there is a reasonable plan for stabilizing. <b>Green</b> - not concerning		

**Definitions**

**Unreserved fund balance** is fund balance not reserved in accordance with state law, charter or contractual obligation. This includes total fund balance minus nonspendable, restricted or committed resources.

**Net operating expenditures.** Net operating expenditures equals expenditures (after credits/reimbursements) and transfers out, minus capital improvement expenditures (or transfers out for capital purposes), minus expenditures of revenues legally restricted to special purposes.

Fund Balance Components <sup>1</sup>					
	Nonspendable	Restricted	Committed	Assigned	Unassigned
Total Fund Balance	x	x	x	x	x
Unrestricted Fund Balance			x	x	x
Unreserved Fund Balance (AKA "Balance available for assignment")				x	x

1. See Stephen J. Gauthier, "Governmental Accounting, Auditing, and Financial Reporting." (The "Blue Book") 2012 Government Finance Officers Association.

**Liquidity**

A decreasing amount of cash and short-term investments as a percentage of current liabilities suggests the government is less able to pay its short-term obligations. Increasing current liabilities at the end of the year as a percentage of net operating revenues indicates liquidity problems and/or deficit spending. Liquidity measures the amount of readily available financial resources relative to immediate financial commitments (current liabilities).

3 Liquidity					
Year-2	Prior Year	Current Year	Next Year	Year+2	Year+3
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Formula</b> $\text{liquidity} = \frac{\text{cash and short term investments}}{\text{current liabilities}}$			<b>Score:</b> <b>Warning-Red:</b> Persistently & substantially decreasing. <b>Caution-Yellow:</b> Has decreased but there is a reasonable plan for stabilizing. <b>Good-Green:</b> not an issue of concern.		Q3 <input checked="" type="radio"/> <input type="radio"/> <input type="radio"/>
<b>Definitions</b> <b>Current liabilities</b> is the sum of all liabilities due at the end of the fiscal year including short-term debt, current portion of long-term debt, all accounts payable accrued <b>IMPORTANT:</b> Include <ul style="list-style-type: none"> <li>Advances and amounts due to other funds, including internal funds from pooled cash transactions or borrowing.</li> <li>Increases in debt service payments due to financings.</li> </ul> <b>Cash and short-term investments</b> includes cash on hand and in the bank as well as other assets that can easily be converted to cash.					

**Fixed Costs and Budget Flexibility**

Increasing fixed costs as a percentage of net operating expenditures may indicate an unsustainable financial structure where the government has limited ability to make necessary budget changes. Fixed does not mean static. Fixed costs may be changing over time but cannot be easily altered.

A major component of general fund spending is labor costs for salaries and benefits: often these costs are anything but fixed, as costs continue to escalate, but as long as the employees are on the payroll, these costs are unavoidable. This indicator computes the proportion of net annual operating expenses that these fixed and labor costs represent, to show the degree of flexibility the city has in making budget reductions. As with all these measures, compute this for general fund and other funds separately.

Some cities find themselves using the general fund to subsidize golf course rates; water, sewer, transit, parking or other enterprise operations; or pay debt service or capital improvement costs that should arguably be paid by proprietary or special revenue funds. Often this is because user fees are not sufficiently high enough to be self-supporting. Sometimes it is because debt obligations were incurred that burdened the general fund with a pledge to support bonds if the intended repayment source (development fees, enterprise fund) proved inadequate. These subsidies limit budget flexibility if they are a significant portion of the general fund net operating expenditures and/or if the trend is increasing.

Constraints on the budgetary discretion of the city council include binding arbitration or required formulas or third party agreement to alter compensation, spending or minimum staffing. These legal constraints impair the city's ability to achieve solutions when in fiscal distress and may also accelerate cost increases over time.



**Definitions**  
**Salaries and wages** are compensation paid directly to employees.  
**Benefits** include costs for contributions to FICA, pension, life insurance, health insurance, etc. and current contributions to self-insurance funds.  
**Fixed costs** are those costs over which the government has little control in the short run because of contractual agreements, charter restrictions, or state or federal law, other than those costs already included under salaries, wages or benefits. Non-labor fixed costs include debt service, retiree health payments, lease-purchase payments, utilities, contracted goods and services, etc.  
**Net operating expenditures.** Net operating expenditures equals expenditures (after credits/reimbursements) and transfers out, minus capital improvement expenditures (or transfers out for capital purposes), minus expenditures of revenues legally restricted to special purposes.  
**Subsidy Expenditures / Transfers Out.** Total of expenditures and transfers out to support enterprises or special funds.

4a Fixed Costs plus Labor Costs					
Year-2	Prior Year	Current Year	Next Year	Year+2	Year+3
24.07%	40.22%	39.90%	40.20%	41.17%	10.39%

**Formula**  
 Fixed costs as a percent of expenditures =  $\frac{\text{fixed costs}}{\text{net operating expenditures}}$  For comparison purposes

4b Fixed Costs plus Labor Costs					
Year-2	Prior Year	Current Year	Next Year	Year+2	Year+3
90.11%	90.59%	89.84%	90.46%	92.04%	92.00%

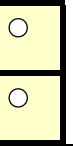
**Formula** Fixed costs and labor salaries + wages + benefits + fixed  
**Score:** **Warning-Red:** Increasing or over 80%.

Q4   
 235  


$$\text{costs as a percent of expenditures} = \frac{\text{salaries} + \text{wages} + \text{benefits} + \text{costs}}{\text{net operating expenditures}}$$

**Caution-Yellow:** Has increased but is projected to stabilize or decline.

**Good-Green:** not an issue of concern.



5 General fund subsidy of other funds					
Year-2	Prior Year	Current Year	Next Year	Year+2	Year+3
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<p><i>Formula</i></p> <p>Subsidy costs as a percent of expenditures = <math>\frac{\text{Subsidy Expenditures/Transfers Out}}{\text{net operating expenditures}}</math></p>			<p><b>Score:</b></p> <p><b>Warning-Red:</b> Increasing or over 5%.</p> <p><b>Caution-Yellow:</b> Has increased but is projected to stabilize or decline.</p> <p><b>Good-Green:</b> not an issue of concern.</p>		<p>Q5</p> <p><input type="radio"/></p> <p><input type="radio"/></p> <p><input checked="" type="radio"/></p>
6 Constraints on Budgetary Discretion					
<p>Do charter provisions or other legal commitments (contracts, court decisions/settlements) restrict the city council's authority?</p> <ul style="list-style-type: none"> <li>• Binding arbitration: required submission of a dispute to a third person whose decision is obligatory.</li> <li>• Formulas require minimum employee compensation, hiring or staffing levels, or spending levels or require the agreement of others.</li> <li>• General fund is pledged as support, or public facilities as security, for non-general fund debt.</li> <li>• Others: restrictions on contracting out, voter-approved tax expiring.</li> </ul>			<p><b>Score:</b></p> <p><b>Warning-Red:</b> Yes - restrictions.</p> <p><b>Caution-Yellow:</b> Yes but minimal/workable.</p> <p><b>Green</b> - no restrictions</p>		<p>Q6</p> <p><input type="radio"/></p> <p><input type="radio"/></p> <p><input checked="" type="radio"/></p>

**Financial Practices**

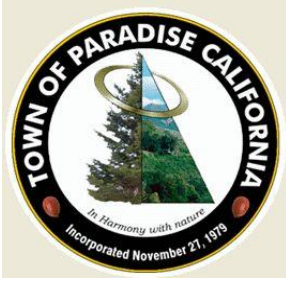
A city's financial and budgetary management practices may indicate the degree of financial distress. Practices that should be rarely used include solving budgetary imbalances with temporary revenues or cuts (such as furloughs), internal borrowing from special funds beyond budget years (i.e. for more than cash flow), deferring pension or other employee costs, and backloaded debt service schedules. Financial trouble is also strongly correlated with a local government's failure to file financial reports on time.

7   Balancing the budget with temporary funds				
	Year-2 ✓	Prior Year ✓	CurrentYear✓	Score: <b>Warning-Red:</b> Yes, multiple years. <b>Caution-Yellow:</b> Yes but minimal/workable. <b>Good-Green:</b> No. Not a concern.
Has the general fund (budget or financial year close) been balanced with reserves • selling assets • deferring asset maintenance or operating costs ?	X	X	X	Q7 Yes, <input type="radio"/> <input type="radio"/> <input type="radio"/>
8   Balancing the budget with borrowing				
	Year-2 ✓	Prior Year ✓	CurrentYear✓	Score: <b>Warning-Red:</b> Yes, multiple instances. <b>Caution-Yellow:</b> Yes but minimal/workable. <b>Good-Green:</b> No. Not a concern.
Has the general fund (budget or financial year close) been balanced with short-term borrowing, • internal borrowing (including transfers that must be repaid), • amounts owed to other funds from pooled cash ?				Q8 Yes, <input type="radio"/> <input type="radio"/> <input checked="" type="radio"/>
9   Balancing the budget by deferring employee compensation costs				
	Year-2 ✓	Prior Year ✓	CurrentYear✓	Score: <b>Warning-Red:</b> Yes, multiple years. <b>Caution-Yellow:</b> Yes but minimal/workable. <b>Good-Green:</b> No. Not a concern.
Has the general fund been balanced by deferring payments for or not paying the current costs of ... • pension, other post-employment benefit liabilities (e.g., compensated absences, deferred comp, retiree medical, etc.) • risk programs (e.g., workers comp and liability funds, etc.) • pension obligation bonds which presume overly optimistic payroll growth?	X	X	X	Q9 Yes, <input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>
10   Balancing the budget with backloaded debt service				
	Year-2 ✓	Prior Year ✓	CurrentYear✓	Score: <b>Warning-Red:</b> Yes. <b>Caution-Yellow:</b> Yes but minimal/workable. <b>Good-Green:</b> No. Not a concern.
Have general fund debt payment schedules been backloaded (e.g., capital appreciation bonds or other financings with deferred/increasing payment schedules over time)?				Q10 <input type="radio"/> <input type="radio"/> <input checked="" type="radio"/>

City of Paradise

General Fund

11 Funding operating costs with non-recurring development revenues				Q11
Has the general fund (budget or financial year close) been balanced relying on non-recurring development revenues to fund on-going operating costs or debt service? (e.g., developer fees or taxes, sales taxes from construction, etc.)	Year-2 ✓	Prior Year ✓	CurrentYear✓	<b>Score:</b>
				<b>Warning-Red:</b> Yes.
				<b>Caution-Yellow:</b> Yes but minimal/workable.
			<b>Good-Green:</b> No. Not a concern.	<input checked="" type="radio"/>
12 Timeliness and accuracy of financial reports				Q12
Have annual financial reports <i>not</i> been filed on time ?  <ul style="list-style-type: none"> <li>• Comprehensive Annual Financial Report (CAFR)</li> <li>• State Controller's Financial Transactions Report</li> </ul>	Year-2 ✓	Prior Year ✓	CurrentYear✓	<b>Score:</b>
				<b>Warning-Red:</b> Yes. Not filed on time.
				<b>Caution-Yellow:</b> Yes but special circumstances.
			<b>Green-</b> No: filed correctly and on time.	<input checked="" type="radio"/>



## MEMORANDUM

**DATE:** February 10, 2015

**TO:** Town Council  
Citizens Oversight Committee  
Department Directors and Managers

**FROM:** Lauren Gill, Town Manager  
Gina Will, Finance Director

### Town of Paradise 2015/16 Budget Adoption Timeline

February 10, 2015	2014/15 Mid-Year Budget Review and Five Year Projection
February 24, 2015 TBD	Town Council goal setting workshop to determine budget priorities
February 2015	Refinement of revenue and resources projections by Finance Director
March 24, 2015	Meet with Citizens Oversight Committee to determine recommendations for Measure "C" funds
April 1, 2015	Preliminary Budget Packages to Departments
April 13 -17, 2015	Budget Discussions with Finance Committee
April 14, 2015	Discussions with Town Council on Budget Progress
April 28, 2015	Discussions with Citizens Oversight Committee on budget for Measure "C" funds
April 2015	Departments Work on Proposed 2014-15 Budgets



<b>April 30, 2015 - Deadline</b>	Department Budgets Due to Town Manager & Finance Director for Review
May 4 – May 15, 2015	Budget Meetings with each Department
May 12, 2015	Discussions with Town Council on Budget Progress
May 26, 2015	Discussions with Citizens Oversight Committee on Budget Progress
May 19 – May 30, 2014	Final Adjustments and Meetings As Needed
June 2 – June 09, 2014	Final Edits and Compilation of Budget
<b>June 9, 2015</b>	2015-16 Preliminary Budget Presented to Town Council for Review
<b>June 23, 2015</b>	<b>Final Budget Review Session with Town Council &amp; 2015-16 Budget Adopted by Town Council</b>

TOWN OF PARADISE									
SALARY PAY PLAN FY 2014/15									
(Revised 02/10/15)									
Budget Head Count	Budget Approved FTE's	Position Title	Hours/Week	A Step	B Step	C Step	D Step	E Step	F Step
<b>TOWN CLERK</b>									
<b>1.00</b>	<b>1.00</b>	<b>ASSISTANT TOWN CLERK</b>							
		HOURLY	40	27.34	28.71	30.15	31.66	33.24	34.90
		BIWEEKLY		2,187.08	2,296.80	2,412.00	2,532.80	2,659.20	2,792.00
		MONTHLY		4,738.67	4,976.40	5,226.00	5,487.73	5,761.60	6,049.33
		ANNUAL		56,864.08	59,716.80	62,712.00	65,852.80	69,139.20	72,592.00
<b>1.00</b>	<b>1.00</b>	<b>TOWN CLERK</b>							
		HOURLY	40	35.76	37.54	39.42	41.39	43.46	45.63
		BIWEEKLY		2,860.43	3,003.20	3,153.60	3,311.20	3,476.80	3,650.40
		MONTHLY		6,197.60	6,506.93	6,832.80	7,174.27	7,533.07	7,909.20
		ANNUAL		74,371.21	78,083.20	81,993.60	86,091.20	90,396.80	94,910.40
<b>TOWN MANAGER / BUSINESS &amp; HOUSING / HR / FLEET / IT</b>									
<b>1.00</b>	<b>0.45</b>	<b>HOUSING PROGRAM ANALYST</b>							
		HOURLY	18	15.14	15.90	16.70	17.54	18.42	19.34
		BIWEEKLY		545.06	572.40	601.20	631.44	663.12	696.24
		MONTHLY		1,180.96	1,240.20	1,302.60	1,368.12	1,436.76	1,508.52
		ANNUAL		14,171.51	14,882.40	15,631.20	16,417.44	17,241.12	18,102.24
<b>1.00</b>	<b>1.00</b>	<b>ADMINISTRATIVE ANALYST (BUSINESS &amp; HOUSING / TOWN MANAGER)</b>							
		HOURLY	40	15.14	15.90	16.70	17.54	18.42	19.34
		BIWEEKLY		1,211.24	1,272.00	1,336.00	1,403.20	1,473.60	1,547.20
		MONTHLY		2,624.35	2,756.00	2,894.67	3,040.27	3,192.80	3,352.27
		ANNUAL		31,492.24	33,072.00	34,736.00	36,483.20	38,313.60	40,227.20

TOWN OF PARADISE									
SALARY PAY PLAN FY 2014/15									
(Revised 02/10/15)									
Budget Head Count	Budget Approved FTE's	Position Title	Hours/Week	A Step	B Step	C Step	D Step	E Step	F Step
<b>1.00</b>	<b>0.90</b>	<b>HOUSING PROGRAM SUPERVISOR</b>							
		HOURLY	36	26.56	27.89	29.28	30.75	32.28	33.90
		BIWEEKLY		1,912.32	2,007.94	2,108.33	2,213.75	2,324.44	2,440.66
		MONTHLY		4,143.36	4,350.53	4,568.05	4,796.46	5,036.28	5,288.09
		ANNUAL		49,720.32	52,206.34	54,816.65	57,557.49	60,435.36	63,457.13
<b>1.00</b>	<b>0.90</b>	<b>HUMAN RESOURCES &amp; RISK MANAGEMENT MANAGER</b>							
		HOURLY	36	26.72	28.05	29.45	30.92	32.47	34.09
		BIWEEKLY		1,923.69	2,019.60	2,120.40	2,226.24	2,337.84	2,454.48
		MONTHLY		4,167.99	4,375.80	4,594.20	4,823.52	5,065.32	5,318.04
		ANNUAL		50,015.91	52,509.60	55,130.40	57,882.24	60,783.84	63,816.48
<b>1.00</b>	<b>1.00</b>	<b>INFORMATION TECHNOLOGY MANAGER</b>							
		HOURLY	40	33.50	35.18	36.94	38.79	40.73	42.77
		BIWEEKLY		2,680.14	2,814.40	2,955.20	3,103.20	3,258.40	3,421.60
		MONTHLY		5,806.96	6,097.87	6,402.93	6,723.60	7,059.87	7,413.47
		ANNUAL		69,683.54	73,174.40	76,835.20	80,683.20	84,718.40	88,961.60
<b>1.00</b>	<b>1.00</b>	<b>TOWN MANAGER</b>							
		HOURLY	40	51.71	54.30	57.02	59.87	62.86	66.00
		BIWEEKLY		4,137.00	4,344.00	4,561.60	4,789.60	5,028.80	5,280.00
		MONTHLY		8,963.50	9,412.00	9,883.47	10,377.47	10,895.73	11,440.00
		ANNUAL		107,562.00	112,944.00	118,601.60	124,529.60	130,748.80	137,280.00

**TOWN OF PARADISE  
SALARY PAY PLAN FY 2014/15  
(Revised 02/10/15)**

Budget Head Count	Budget Approved FTE's	Position Title	Hours/ Week	A Step	B Step	C Step	D Step	E Step	F Step
<b>FINANCE</b>									
<b>1.00</b>	<b>1.00</b>	<b>SENIOR FINANCIAL SERVICES CLERK</b>							
		HOURLY	40	14.76	15.49	16.26	17.07	17.92	18.82
		BIWEEKLY		1,180.42	1,239.20	1,300.80	1,365.60	1,433.60	1,505.60
		MONTHLY		2,557.59	2,684.93	2,818.40	2,958.80	3,106.13	3,262.13
		ANNUAL		30,691.02	32,219.20	33,820.80	35,505.60	37,273.60	39,145.60
<b>1.00</b>	<b>1.00</b>	<b>FINANCE SUPERVISOR</b>							
		HOURLY	40	27.34	28.71	30.15	31.66	33.24	34.90
		BIWEEKLY		2,187.08	2,296.80	2,412.00	2,532.80	2,659.20	2,792.00
		MONTHLY		4,738.67	4,976.40	5,226.00	5,487.73	5,761.60	6,049.33
		ANNUAL		56,864.08	59,716.80	62,712.00	65,852.80	69,139.20	72,592.00
<b>1.00</b>	<b>1.00</b>	<b>FINANCE DIRECTOR/TREASURER</b>							
		HOURLY	40	35.76	37.54	39.42	41.39	43.46	45.63
		BIWEEKLY		2,860.43	3,003.20	3,153.60	3,311.20	3,476.80	3,650.40
		MONTHLY		6,197.60	6,506.93	6,832.80	7,174.27	7,533.07	7,909.20
		ANNUAL		74,371.21	78,083.20	81,993.60	86,091.20	90,396.80	94,910.40
<b>POLICE ADMINISTRATION</b>									
<b>1.00</b>	<b>0.90</b>	<b>ADMINISTRATIVE ASSISTANT III (P.D.)</b>							
		HOURLY	36	17.36	18.22	19.13	20.09	21.09	22.14
		BIWEEKLY		1,249.59	1,311.84	1,377.36	1,446.48	1,518.48	1,594.08
		MONTHLY		2,707.44	2,842.32	2,984.28	3,134.04	3,290.04	3,453.84
		ANNUAL		32,489.31	34,107.84	35,811.36	37,608.48	39,480.48	41,446.08

<b>TOWN OF PARADISE</b>									
<b>SALARY PAY PLAN FY 2014/15</b>									
<b>(Revised 02/10/15)</b>									
<b>Budget Head Count</b>	<b>Budget Approved FTE's</b>	<b>Position Title</b>	<b>Hours/Week</b>	<b>A Step</b>	<b>B Step</b>	<b>C Step</b>	<b>D Step</b>	<b>E Step</b>	<b>F Step</b>
<b>2.00</b>	<b>2.00</b>	<b>POLICE LIEUTENANT</b>							
		HOURLY	40	32.60	34.23	35.94	37.74	39.63	41.61
		BIWEEKLY		2,608.00	2,738.40	2,875.20	3,019.20	3,170.40	3,328.80
		MONTHLY		5,650.67	5,933.20	6,229.60	6,541.60	6,869.20	7,212.40
		ANNUAL		67,808.00	71,198.40	74,755.20	78,499.20	82,430.40	86,548.80
<b>1.00</b>	<b>1.00</b>	<b>POLICE CHIEF</b>							
		HOURLY	40	40.46	42.48	44.60	46.83	49.17	51.63
		BIWEEKLY		3,236.60	3,398.40	3,568.00	3,746.40	3,933.60	4,130.40
		MONTHLY		7,012.63	7,363.20	7,730.67	8,117.20	8,522.80	8,949.20
		ANNUAL		84,151.61	88,358.40	92,768.00	97,406.40	102,273.60	107,390.40
<b>POLICE OPERATIONS</b>									
<b>POLICE OFFICER TRAINEE (Short Term Position)</b>									
		HOURLY	40	15.06	15.81	16.60	17.43	18.30	19.22
		BIWEEKLY		1,204.80	1,264.80	1,328.00	1,394.40	1,464.00	1,537.60
		MONTHLY		2,610.40	2,740.40	2,877.33	3,021.20	3,172.00	3,331.47
		ANNUAL		31,324.80	32,884.80	34,528.00	36,254.40	38,064.00	39,977.60
<b>1.00</b>	<b>1.00</b>	<b>COMMUNITY SERVICE OFFICER III</b>							
		HOURLY	40	16.97	17.82	18.71	19.65	20.63	21.66
		BIWEEKLY		1,357.62	1,425.60	1,496.80	1,572.00	1,650.40	1,732.80
		MONTHLY		2,941.50	3,088.80	3,243.07	3,406.00	3,575.87	3,754.40
		ANNUAL		35,298.02	37,065.60	38,916.80	40,872.00	42,910.40	45,052.80

TOWN OF PARADISE SALARY PAY PLAN FY 2014/15 (Revised 02/10/15)									
Budget Head Count	Budget Approved FTE's	Position Title	Hours/ Week	A Step	B Step	C Step	D Step	E Step	F Step
<b>14.00</b>	<b>14.00</b>	<b>POLICE OFFICER</b>							
		HOURLY	40	21.52	22.60	23.73	24.92	26.17	27.48
		BIWEEKLY		1,721.71	1,808.00	1,898.40	1,993.60	2,093.60	2,198.40
		MONTHLY		3,730.37	3,917.33	4,113.20	4,319.47	4,536.13	4,763.20
		ANNUAL		44,764.49	47,008.00	49,358.40	51,833.60	54,433.60	57,158.40
<b>4.00</b>	<b>4.00</b>	<b>POLICE SERGEANT</b>							
		HOURLY	40	25.38	26.65	27.98	29.38	30.85	32.39
		BIWEEKLY		2,030.72	2,132.00	2,238.40	2,350.40	2,468.00	2,591.20
		MONTHLY		4,399.88	4,619.33	4,849.87	5,092.53	5,347.33	5,614.27
		ANNUAL		52,798.61	55,432.00	58,198.40	61,110.40	64,168.00	67,371.20
<b>PUBLIC SAFETY COMMUNICATIONS</b>									
<b>2.00</b>	<b>0.90</b>	<b>CRIMINAL RECORDS TECHNICIAN</b>							
		HOURLY	18	12.62	13.25	13.91	14.61	15.34	16.11
		BIWEEKLY		454.32	477.00	500.76	525.96	552.24	579.96
		MONTHLY		984.36	1,033.50	1,084.98	1,139.58	1,196.52	1,256.58
		ANNUAL		11,812.32	12,402.00	13,019.76	13,674.96	14,358.24	15,078.96
<b>1.00</b>	<b>0.90</b>	<b>COMMUNITY SERVICE OFFICER II</b>							
		HOURLY	36	13.35	14.02	14.72	15.46	16.23	17.04
		BIWEEKLY		961.46	1,121.60	1,177.60	1,236.80	1,298.40	1,363.20
		MONTHLY		2,083.16	2,187.12	2,296.32	2,411.76	2,531.88	2,658.24
		ANNUAL		24,997.94	26,245.44	27,555.84	28,941.12	30,382.56	31,898.88
		<b>PER DIEM PUBLIC SAFETY DISPATCHER</b>							
		HOURLY		15.93	16.73	17.57	18.45	19.37	20.34

<b>TOWN OF PARADISE</b>									
<b>SALARY PAY PLAN FY 2014/15</b>									
<b>(Revised 02/10/15)</b>									
<b>Budget Head Count</b>	<b>Budget Approved FTE's</b>	<b>Position Title</b>	<b>Hours/Week</b>	<b>A Step</b>	<b>B Step</b>	<b>C Step</b>	<b>D Step</b>	<b>E Step</b>	<b>F Step</b>
<b>6.00</b>	<b>6.00</b>	<b>PUBLIC SAFETY DISPATCHER</b>							
		HOURLY	40	15.93	16.73	17.57	18.45	19.37	20.34
		BIWEEKLY		1,274.51	1,338.40	1,405.60	1,476.00	1,549.60	1,627.20
		MONTHLY		2,761.44	2,899.87	3,045.47	3,198.00	3,357.47	3,525.60
		ANNUAL		33,137.25	34,798.40	36,545.60	38,376.00	40,289.60	42,307.20
<b>1.00</b>	<b>1.00</b>	<b>COMMUNICATION RECORDS SUPERVISOR</b>							
		HOURLY	40	20.31	21.33	22.40	23.52	24.70	25.94
		BIWEEKLY		1,624.88	1,706.40	1,792.00	1,881.60	1,976.00	2,075.20
		MONTHLY		3,520.57	3,697.20	3,882.67	4,076.80	4,281.33	4,496.27
		ANNUAL		42,246.86	44,366.40	46,592.00	48,921.60	51,376.00	53,955.20
<b>ANIMAL CONTROL</b>									
<b>2.00</b>	<b>0.90</b>	<b>P/T ANIMAL SHELTER ASSISTANT</b>							
		HOURLY	18	9.00	9.45	9.92	10.42	10.94	11.49
		BIWEEKLY		324.00	340.20	357.21	375.07	393.82	413.52
		MONTHLY		702.00	737.10	773.96	812.65	853.29	895.95
		ANNUAL		8,424.00	8,845.20	9,287.46	9,751.83	10,239.42	10,751.40
<b>1.00</b>	<b>0.75</b>	<b>OFFICE ASSISTANT III (ANIMAL CONTROL)</b>							
		HOURLY	30	12.23	12.84	13.48	14.15	14.86	15.60
		BIWEEKLY		733.81	770.40	808.80	849.00	891.60	936.00
		MONTHLY		1,589.91	1,669.20	1,752.40	1,839.50	1,931.80	2,028.00
		ANNUAL		19,078.96	20,030.40	21,028.80	22,074.00	23,181.60	24,336.00

<b>TOWN OF PARADISE</b>									
<b>SALARY PAY PLAN FY 2014/15</b>									
<b>(Revised 02/10/15)</b>									
<b>Budget Head Count</b>	<b>Budget Approved FTE's</b>	<b>Position Title</b>	<b>Hours/Week</b>	<b>A Step</b>	<b>B Step</b>	<b>C Step</b>	<b>D Step</b>	<b>E Step</b>	<b>F Step</b>
<b>1.00</b>	<b>0.90</b>	<b>ANIMAL CONTROL OFFICER</b>							
		HOURLY	36	13.10	13.75	14.44	15.16	15.92	16.72
		BIWEEKLY		943.20	990.00	1,039.68	1,091.52	1,146.24	1,203.84
		MONTHLY		2,043.60	2,145.00	2,252.64	2,364.96	2,483.52	2,608.32
		ANNUAL		24,523.20	25,740.00	27,031.68	28,379.52	29,802.24	31,299.84
<b>1.00</b>	<b>1.00</b>	<b>ANIMAL CONTROL SUPERVISOR</b>							
		HOURLY	40	15.92	16.72	17.56	18.43	19.36	20.33
		BIWEEKLY		1,273.92	1,337.62	1,404.50	1,474.72	1,548.46	1,626.40
		MONTHLY		2,760.11	2,898.11	3,043.02	3,195.17	3,354.93	3,523.80
		ANNUAL		33,121.92	34,778.02	36,516.92	38,342.76	40,259.90	42,286.40
<b>DEVELOPMENT SERVICES (PLANNING, PUBLIC WORKS, ENGINEERING)</b>									
<b>1.00</b>	<b>0.90</b>	<b>BUILDING / ON-SITE PERMIT TECHNICIAN</b>							
		HOURLY	36	13.50	14.18	14.89	15.63	16.41	17.23
		BIWEEKLY		972.24	1,020.96	1,072.08	1,125.36	1,181.52	1,240.56
		MONTHLY		2,106.53	2,212.08	2,322.84	2,438.28	2,559.96	2,687.88
		ANNUAL		25,278.36	26,544.96	27,874.08	29,259.36	30,719.52	32,254.56
<b>1.00</b>	<b>1.00</b>	<b>ENVIRONMENTAL SERVICES SPECIALIST</b>							
		HOURLY	40	15.53	16.30	17.12	17.98	18.88	19.82
		BIWEEKLY		1,242.06	1,304.00	1,369.60	1,438.40	1,510.40	1,585.60
		MONTHLY		2,691.12	2,825.33	2,967.47	3,116.53	3,272.53	3,435.47
		ANNUAL		32,293.46	33,904.00	35,609.60	37,398.40	39,270.40	41,225.60



TOWN OF PARADISE									
SALARY PAY PLAN FY 2014/15									
(Revised 02/10/15)									
Budget Head Count	Budget Approved FTE's	Position Title	Hours/Week	A Step	B Step	C Step	D Step	E Step	F Step
<b>4.00</b>	<b>4.00</b>	<b>PUBLIC WORKS MAINTENANCE WORKER II</b>							
		HOURLY	40	14.84	15.58	16.36	17.18	18.04	18.94
		BIWEEKLY		1,187.27	1,246.40	1,308.80	1,374.40	1,443.20	1,515.20
		MONTHLY		2,572.42	2,700.53	2,835.73	2,977.87	3,126.93	3,282.93
		ANNUAL		30,869.07	32,406.40	34,028.80	35,734.40	37,523.20	39,395.20
<b>1.00</b>	<b>1.00</b>	<b>PUBLIC WORKS MAINTENANCE WORKER III</b>							
		HOURLY	40	16.37	17.19	18.05	18.95	19.90	20.90
		BIWEEKLY		1,309.68	1,375.20	1,444.00	1,516.00	1,592.00	1,672.00
		MONTHLY		2,837.64	2,979.60	3,128.67	3,284.67	3,449.33	3,622.67
		ANNUAL		34,051.68	35,755.20	37,544.00	39,416.00	41,392.00	43,472.00
<b>1.00</b>	<b>1.00</b>	<b>CONSTRUCTION INSPECTOR</b>							
		HOURLY	40	15.69	16.47	17.29	18.15	19.06	20.01
		BIWEEKLY		1,254.90	1,317.60	1,383.20	1,452.00	1,524.80	1,600.80
		MONTHLY		2,718.94	2,854.80	2,996.93	3,146.00	3,303.73	3,468.40
		ANNUAL		32,627.30	34,257.60	35,963.20	37,752.00	39,644.80	41,620.80
<b>1.00</b>	<b>1.00</b>	<b>ASSISTANT PLANNER</b>							
		HOURLY	40	18.96	19.91	20.91	21.96	23.06	24.21
		BIWEEKLY		1,516.80	1,592.80	1,672.80	1,756.80	1,844.80	1,936.80
		MONTHLY		3,286.40	3,451.07	3,624.40	3,806.40	3,997.07	4,196.40
		ANNUAL		39,436.80	41,412.80	43,492.80	45,676.80	47,964.80	50,356.80
<b>1.00</b>	<b>1.00</b>	<b>CODE ENFORCEMENT OFFICER</b>							
		HOURLY	40	18.96	19.91	20.91	21.96	23.06	24.21
		BIWEEKLY		1,516.80	1,592.80	1,672.80	1,756.80	1,844.80	1,936.80
		MONTHLY		3,286.34	3,451.00	3,624.33	3,806.33	3,996.99	4,196.32
		ANNUAL		39,436.80	41,412.80	43,492.80	45,676.80	47,964.80	50,356.80

**TOWN OF PARADISE  
SALARY PAY PLAN FY 2014/15  
(Revised 02/10/15)**

Budget Head Count	Budget Approved FTE's	Position Title	Hours/Week	A Step	B Step	C Step	D Step	E Step	F Step
<b>1.00</b>	<b>1.00</b>	<b>ASSISTANT ONSITE SANITARY OFFICIAL</b>							
		HOURLY	40	19.75	20.74	21.78	22.87	24.01	25.21
		BIWEEKLY		1,580.18	1,659.20	1,742.40	1,829.60	1,920.80	2,016.80
		MONTHLY		3,423.71	3,594.93	3,775.20	3,964.13	4,161.73	4,369.73
		ANNUAL		41,084.58	43,139.20	45,302.40	47,569.60	49,940.80	52,436.80
<b>1.00</b>	<b>1.00</b>	<b>FLEET MANAGER</b>							
		HOURLY	40	26.72	28.05	29.45	30.92	32.47	34.09
		BIWEEKLY		2,137.43	2,244.00	2,356.00	2,473.60	2,597.60	2,727.20
		MONTHLY		4,631.10	4,862.00	5,104.67	5,359.47	5,628.13	5,908.93
		ANNUAL		55,573.23	58,344.00	61,256.00	64,313.60	67,537.60	70,907.20
<b>1.00</b>	<b>1.00</b>	<b>PUBLIC WORKS MANAGER</b>							
		HOURLY	40	27.34	28.71	30.15	31.66	33.24	34.90
		BIWEEKLY		2,187.08	2,296.80	2,412.00	2,532.80	2,659.20	2,792.00
		MONTHLY		4,738.67	4,976.40	5,226.00	5,487.73	5,761.60	6,049.33
		ANNUAL		56,864.08	59,716.80	62,712.00	65,852.80	69,139.20	72,592.00
<b>1.00</b>	<b>1.00</b>	<b>FIRE MARSHAL/BUILDING OFFICIAL</b>							
		HOURLY	40	32.65	34.28	35.99	37.79	39.68	41.66
		BIWEEKLY		2,611.66	2,742.40	2,879.20	3,023.20	3,174.40	3,332.80
		MONTHLY		5,658.59	5,941.87	6,238.27	6,550.27	6,877.87	7,221.07
		ANNUAL		67,903.06	71,302.40	74,859.20	78,603.20	82,534.40	86,652.80

<b>TOWN OF PARADISE</b>									
<b>SALARY PAY PLAN FY 2014/15</b>									
<b>(Revised 02/10/15)</b>									
<b>Budget Head Count</b>	<b>Budget Approved FTE's</b>	<b>Position Title</b>	<b>Hours/Week</b>	<b>A Step</b>	<b>B Step</b>	<b>C Step</b>	<b>D Step</b>	<b>E Step</b>	<b>F Step</b>
<b>1.00</b>	<b>1.00</b>	<b>COMMUNITY DEVELOPMENT DIRECTOR</b>							
		HOURLY	40	35.76	37.54	39.42	41.39	43.46	45.63
		BIWEEKLY		2,860.43	3,003.20	3,153.60	3,311.20	3,476.80	3,650.40
		MONTHLY		6,197.60	6,506.93	6,832.80	7,174.27	7,533.07	7,909.20
		ANNUAL		74,371.21	78,083.20	81,993.60	86,091.20	90,396.80	94,910.40
<b>1.00</b>	<b>1.00</b>	<b>PUBLIC WORKS DIRECTOR</b>							
		HOURLY	40	35.76	37.54	39.42	41.39	43.46	45.63
		BIWEEKLY		2,860.43	3,003.20	3,153.60	3,311.20	3,476.80	3,650.40
		MONTHLY		6,197.60	6,506.93	6,832.80	7,174.27	7,533.07	7,909.20
		ANNUAL		74,371.21	78,083.20	81,993.60	86,091.20	90,396.80	94,910.40
<b>FIRE ADMINISTRATION</b>									
<b>1.00</b>	<b>0.45</b>	<b>CIVILIAN FIRE PREVENTION INSPECTOR</b>							
		HOURLY	18	10.14	10.65	11.18	11.74	12.33	12.95
		BIWEEKLY		365.04	383.40	402.48	422.64	443.88	466.07
		MONTHLY		790.92	830.70	872.04	915.72	961.74	1,009.83
		ANNUAL		9,491.04	9,968.40	10,464.48	10,988.64	11,540.88	12,117.92
<b>1.00</b>	<b>0.60</b>	<b>ADMINISTRATIVE ASSISTANT II (FIRE)</b>							
		HOURLY	24	14.85	15.59	16.37	17.19	18.05	18.95
		BIWEEKLY		712.88	748.32	785.76	825.12	866.40	909.60
		MONTHLY		1,544.57	1,621.36	1,702.48	1,787.76	1,877.20	1,970.80
		ANNUAL		18,534.80	19,456.32	20,429.76	21,453.12	22,526.40	23,649.60
<b>HC</b>	<b>67.00</b>	<b>62.45</b>	<b>FTE's</b>						

HC= Head Count / actual number of employees  
FTE's = Full-time equivalent employees



JOB TITLE:	Animal Control Supervisor
DEPARTMENT:	Police Department
REVISION DATE:	February 10, 2015
STANDARD HOURS:	40 hours per week
CLASSIFICATION:	Non-exempt
UNIT:	General Employees
REPORTS TO:	Police Lieutenant
WORKS WITH:	Shelter staff & volunteers, Public, PD
SUPERVISES:	A/C Officer, Office Asst., Shelter Asst.

## **Animal Control Supervisor**

### **DEFINITION**

Under general supervision of the Police Lieutenant, enforces and supervises the enforcement of laws and ordinances governing the licensing, impounding, and quarantine of animals; responds to citizen complaints regarding nuisance or humane investigations; arranges for the collection, impoundment and transport of stray, injured, vicious, diseased and dead animals to appropriate locations; maintains detailed and accurate records. Directs the operation of the Town animal shelter; and performs other related work as required.

### **TYPICAL DUTIES**

May plan, direct, supervise, schedule and participate in the following: operate the animal shelter and care for animals; receive complaints regarding animals and resolve such complaints tactfully within existing policies and procedures; pick up dead, injured, and/or stray animals; visit homes to inspect licenses, vaccination certificates and sick animals; investigate animal bite incidents; institute quarantine in animal bite cases; write reports and prepare related documents to record actions taken; investigate law violations involving animals; request complaints for prosecution and testify in court; issue citations; maintain necessary records; euthanize animals; operate light truck or other vehicle to patrol town streets and pick up strays; find placement for dogs, cats and other animals; license dogs; use budgeted funds to purchase necessary supplies; make presentations to the public regarding animal control and/or care of animals; train, counsel and evaluate subordinates; maintain a safe working and observe safe working practices; use and maintain equipment properly; perform other duties as required.

### **REQUIRED QUALIFICATIONS**

Knowledge of: The laws and regulations governing the licensing, quarantine, impounding, care and disposal of animals; the basic practices and techniques for impounding and caring for animals; laws of arrest; and methods and techniques for effectively dealing with persons in high stress situations.

Ability to: Effectively supervise a municipal animal control program and animal control officers; care for small animals; keep records and write reports; maintain effective and cooperative working relations

with citizens, subordinates, and superiors; learn the geography of the Town, learn crime scene preservation and evidence handling techniques; learn to identify common breeds of dogs, cats, livestock, and other exotic animals and reptiles; learn proper and safe techniques for capturing, impounding, caring for, and disposing of and otherwise handling animals; perform vigorous physical tasks in the course of assigned work; communicate clearly and concisely in both oral and written form; analyze problems and formulate appropriate solutions in stressful situations.

Experience: One or more years of successful full-time work experience in the care and handling of animals with an animal control agency having enforcement responsibilities or as an animal control officer, or three years experience in the care and handling of animals in a related field. One or more years of supervisory experience is desired.

Education/Certificates: High School Diploma or equivalent. Two years of college education or additional job-related training desirable.

Licenses: Valid Class C California Driver's License in conformance with established Town employee driving standards; Possession of or the ability to obtain a PC 832 Firearms certificate within 90 days of employment.

Physical Standards:

While performing the duties of this job, the employee is frequently required to sit and talk and hear. The employee is frequently required to stand, walk on a variety of surfaces, climb or balance, stoop, kneel, crouch, or crawl; use hands to finger, handle, or feel objects, tools, or controls; reach with hands and arms; climb or balance; stoop, kneel, crouch, or crawl; and taste or smell.

The employee must occasionally lift, pull, push and/or move more than 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, and peripheral vision, and the ability to adjust focus.

Work Environment:

While performing the duties of this job, the employee frequently works in outside weather conditions including rain, heat and cold. The employee occasionally works near moving mechanical parts and traffic; in high, precarious places; and is occasionally exposed to wet and/or humid conditions, and foul odors. The noise level in the work environment is usually moderate.