



Town of Paradise Town Council Meeting Agenda 6:00 PM – August 13, 2019

Town of Paradise Council Chamber – 5555 Skyway, Paradise, CA

Mayor, Jody Jones
Vice Mayor, Greg Bolin
Council Member, Steve Crowder
Council Member, Melissa Schuster
Council Member, Mike Zuccolillo

Town Manager, Lauren Gill
Town Attorney, Dwight L. Moore
Town Clerk, Dina Volenski
Acting Community Development Director, Susan Hartman
Administrative Services Director/Town Treasurer, Gina Will
Division Chief, CAL FIRE/Paradise Fire, John Messina
Chief of Police, Eric Reinbold

- I. The Mayor is the Presiding Chair and is responsible for maintaining an orderly meeting. The Mayor calls the meeting to order and introduces each item on the agenda.
- II. The Town staff then provides a report to Council and answers questions from the Council.
- III. Citizens are encouraged to participate in the meeting process and are provided several opportunities to address Council. Any speaker addressing the Council is limited to three minutes per speaker - fifteen minutes per agenda item
 - A. If you wish to address the Council regarding a specific agenda item, please complete a “Request to Address Council” card and give it to the Town Clerk prior to the beginning of the meeting. This process is voluntary and allows for citizens to be called to the speaker podium in alphabetical order. Comments and questions from the public must be directed to the Presiding Chair and Town Council Members (please do not address staff.) Town staff is available to address citizen concerns Monday through Thursday at Town Hall between the hours of 8am and 5pm.
 - B. If you wish to address Council regarding an item not on the agenda, you may do so under Item 4, “Public Communication.” Again, please fill out a card and give it to the Town Clerk before the meeting. State Law prohibits Council action on items not listed on a public agenda.

In compliance with the Americans with Disabilities Act (ADA) Compliance, persons who need special accommodations to participate in the Town Council meeting may contact the Town Clerk at least three business days prior to the date of the meeting to provide time for any such accommodation.

1. OPENING

1a. Call to Order

1b. Pledge of Allegiance to the Flag of the United States of America

1c. Invocation

1d. Roll Call

1e. Presentation from the National Institute of Standards and Technology - Alex Maranghides

1f. Presentation from Blue Flamingo - update on Communications Plan for the Town of Paradise.

1g. Greg Eaton will give a brief presentation on the status of the Town's Hazard Mitigation Program, including information on an upcoming program to remove standing burnt trees.

1h. Presentation from Greg Melton (Greg Melton Associates) and Dana Gajda (Paradise Rotary Club)

2. CONSENT CALENDAR

One roll call vote is taken for all items. Consent items are considered to be routine business that does not call for discussion.

[2a.](#) p6 Approve minutes from the May 22, 2019 and June 11, 2019 special and regular Town Council meetings.

[2b.](#) p21 Approve July 2019 cash disbursements in the amount of \$2,648,619.40.

[2c.](#) p29 Accept the donation of a 2006 Charmac Yukon BP 3-Horse Utility Trailer from the North Valley Animal Disaster Group (NVADG) of Chico, CA, valued at \$10,000 by NVADG.

[2d.](#) p33 1. Declare the attached described vehicle equipment and office items as surplus property; and, 2. Adopt Resolution No. 19-___, A Resolution of the Town Council of the Town of Paradise declaring certain Town equipment to be surplus and obsolete and authorizing disposal through sale or donation by the Town Manager or her designee.

[2e.](#) p37 Accept the various private citizen and business donations offered to the Town of Paradise during the month of August 2019 in the amount of \$845.25.

[2f.](#) p42 1. Approve the Program Supplement Agreement No. F019 to Administering Agency-State Agreement for Federal-aid Projects No. 03-5425F15 to assure receipt of \$247,500 in state funds for the Intersection Safety Improvement Project; and, 2. Adopt Resolution No. 19-___, A Resolution of the Town Council of the Town of Paradise authorizing the Town Manager, or her designee, to sign the Program Supplement Agreement No. F019 to Administering Agency-State Agreement for Federal-Aid Projects No. 03-5425F15; and, 3. Amend the 2019/20 Capital Improvement Plan to include the Intersection Safety Improvement Project.

- 2g. p53 1. Adopt Resolution No. 19-___, A Resolution of the Town Council of the Town of Paradise certifying to the County of Butte the validity of the legal process used to place direct charges (special assessments) on the secured tax roll; and, 2. Authorize the Town Manager and Administrative Services Director to approve direct charge (special assessment) changes; and, 3. Authorize the Town Manager and Administrative Services Director to execute the governing authority certification related to the direct assessments on the property tax roll
- 2h. p57 Following the Town Council's review of the Fiscal year 2017/18 financial statement audit report, staff recommends that the Council receive and file the Report, as submitted.

3. ITEMS REMOVED FROM CONSENT CALENDAR

4. PUBLIC COMMUNICATION

For matters that are not on the Council business agenda, speakers are allowed three (3) minutes to address the Council. The Town Council is prohibited from taking action on matters that are not listed on the public agenda. The Council may briefly respond for clarification and may refer the matter to the Town staff.

5. PUBLIC HEARINGS - None

6. COUNCIL CONSIDERATION

Action items are presented by staff and the vote of each Council Member must be announced. A roll call vote is taken for each item on the action calendar. Citizens are allowed three (3) minutes to comment on agenda items.

- 6a. p200 Consider adopting the following resolutions: (The Town of Paradise Budget document is available for review at <https://www.townofparadise.com/index.php/our-government/agendas-and-minutes>)

1. Adopt Resolution No. 19-___ A Resolution of the Town Council of the Town of Paradise Adopting the Final Budget for The Town of Paradise Including all Attachments, Appendices and other related Documents for the 2019-2020 Fiscal Year ending June 30, 2020. (ROLL CALL VOTE)
2. Adopt Resolution No. 19-___, A Resolution of the Town Council of the Town of Paradise Approving and Adopting the Annual Appropriation Limit (Exhibit A) for Fiscal Year 2019-2020. (ROLL CALL VOTE)
3. Adopt Resolution No. 19-___ A Resolution of the Town Council of the Town of Paradise Amending the General Fund Reserves for Fiscal Year 2019/2020. (ROLL CALL VOTE)
4. Adopt Resolution No. 19-___, A Resolution of the Town Council of the Town of Paradise approving and Adopting the Town of Paradise Capital Improvement Plan (CIP) for the 2019-2020 Fiscal Year. (ROLL CALL VOTE)
5. Adopt Resolution No. 19-___, A Resolution of the Town Council of the Town of Paradise Adopting the Amended Salary Pay Plan for Town of Paradise Employees for the Fiscal Year 2019-2020. (ROLL CALL VOTE)

- 6b. p249 Consider Adopting Resolution No. 19-___, A Resolution of the Town Council of the Town of Paradise, California, Declaring its intent to require all Utilities in the Town of Paradise to be Placed Underground and to Establish a "Dig Once" Policy for the Protection of Town Infrastructure. (ROLL CALL VOTE)
- 6c. p254 Consider Adopting the final 2019-2020 Annual Plan as submitted; or 2. Revise the final 2019-2020 Annual Plan; and, 3. Authorizing staff to submit the adopted 2019-2020 Annual Plan to the U.S. Department of Housing and Urban Development. (ROLL CALL VOTE)
- 6d. p284 Provide staff with direction on desired changes to the Paradise Municipal Code relating to the temporary use regulations, if any, to present at a future Council meeting
- 6e. p287 Consider approving the proposed Memorandum of Understanding between the County of Butte, the Butte County Sheriff's Office, the Town of Paradise and the Paradise Police Department, for assistance with Public Safety Answering Point (PSAPP Services. Authorize the Town Manager and Police Chief to execute the MOU and provide payment for the services as described therein. (ROLL CALL VOTE)

7. COUNCIL INITIATED ITEMS AND REPORTS

7a. Council initiated agenda items

- 7a1. Consider discussion to designate November 8th as Camp Fire Memorial Day, lowering the American Flag to half-staff and at 8:00 a.m., observe an 85 second moment of silence recognizing when the fire entered the Town limits. After discussion, direct staff to prepare a Resolution and/or a Proclamation for the September 10th Town Council meeting to acknowledge November 8th of every year as Camp Fire Memorial Day, lowering the American Flag to half-staff and at 8:00 a.m. observing 85 seconds of silence. (ZUCCOLILLO)
- 7a2. Revisit the Town of Paradise sign ordinance for Commercial properties and provide direction to staff. (BOLIN)
- 7a3. Revisit the Town of Paradise fence ordinance, discuss any needed changes and provide direction to staff. (BOLIN)
- 7a4. Discussion regarding the Green yard waste facility, provide direction to staff. (ZUCCOLILLO)
- 7a5. Discuss Wildfire Victim Recovery Bonds, provide direction to staff to write a letter of support (JONES)

7b. Council reports on committee representation

7c. Future Agenda Items

8. STAFF COMMUNICATION

8a. Town Manager Report

9. CLOSED SESSION

9a. 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.

10. ADJOURNMENT

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

TOWN/ASSISTANT TOWN CLERK SIGNATURE	

**MINUTES
PARADISE TOWN COUNCIL
SPECIAL MEETING – 4:00 PM – May 22, 2019**

1. OPENING

Following the pledge of allegiance, the Special Meeting of the Town Council of the Town of Paradise was called to order in the Paradise Town Council Chamber located at 5555 Skyway, Paradise, California, at 4:03 p.m. by Mayor Jones.

COUNCIL MEMBERS PRESENT: Greg Bolin, Steve Crowder, Melissa Schuster, Mike Zuccolillo and Jody Jones Mayor.

COUNCIL MEMBERS ABSENT: None

STAFF MEMBERS PRESENT: Town Manager Lauren Gill, Town Clerk Dina Volenski and Town Attorney Dwight Moore

CLOSED SESSION ITEMS:

At 4:05 p.m. Mayor Jones announced that the Town Council would go into closed session for the following items:

1a. Pursuant to Government Code Section 54956.9(a), the Town Council will hold a closed session with the Town Attorney and Town Manager concerning the following pending case:

Town of Paradise v. PG&E Corporation, County of Butte Superior Court Case No. 19CV00259

Direction was given, no action was taken on agenda item 1a.

1b. Pursuant to Government Code section 54956.9(d)(2), The Town Council will hold a closed session with legal counsel concerning anticipated litigation. Number of cases: one

Direction was given, no action was taken on agenda item 1b.

2. ADJOURNMENT

The Town Council meeting was adjourned at 5:31 p.m.

DATE APPROVED:

By:

Attest:

Jody Jones, Mayor

Dina Volenski, CMC, Town Clerk

**MINUTES
PARADISE TOWN COUNCIL
SPECIAL MEETING – 6:00 P.M. – May 22, 2019**

1. OPENING

Following the pledge of allegiance, the Special Meeting of the Town Council of the Town of Paradise was called to order in the Paradise Alliance Church Sanctuary located at 6491 Clark Rd, Paradise, California, at 6:05 p.m. by Mayor Jones.

COUNCIL MEMBERS PRESENT: Greg Bolin, Steve Crowder, Melissa Schuster, Mike Zuccolillo and Jody Jones, Mayor.

COUNCIL MEMBERS ABSENT: None

STAFF MEMBERS PRESENT: Town Manager Lauren Gill, Town Clerk Dina Volenski, Town Attorney Dwight Moore, Administrative Analyst Colette Curtis, Assistant Town Manager Marc Mattox and Acting Community Development Director Susan Hartman.

1a. Acting Community Development Director Susan Hartman provided an update on the proposed Urgency Ordinance that would allow construction of an accessory building without first obtaining a building permit for a residence. The ordinance uses maximum percent of coverage, requirement of a site plan and a sunset/expiration date of December 31, 2020.

1. Linda Horton Lyons stated that alternative housing is urgently needed on the ridge, that it is important for residents to return home and building a garage is the first step toward getting back on the property.

MOTION by Bolin, seconded by Zuccolillo, adopted Town of Paradise Urgency Ordinance no. 578, “An Ordinance of the Town Council of the Town of Paradise Repealing Ordinance No. 575 and Adopting a New Urgency Ordinance Relating to Interim Housing and Accessory Building(s) inside the Camp Fire Area”. Roll call vote was unanimous.

1b. Barry Long from Urban Design Associates presented proposed recovery projects based on community input and ideas for updated building standards related to fire safety. After the meeting, residents had the opportunity to view and provide feedback during an “open house session” in the gymnasium. Following the open house, the exhibits will be moved to Paradise Town Hall for public view and comments from May 23rd until May 30th. The information will be compiled and presented at the June 11, 2019 Town Council meeting. (No action was taken at this meeting, it was information only)

1. Steve Culleton expressed concern that people from outside Paradise may comment on the exhibits and that the residents of Paradise need to be heard.

2. Theresa McDonald suggested that there be a 5' setback from a house for combustible materials and hopes that Council will consider this option.

1c. Aaron Johnson, Vice President from Pacific Gas and Electric reported on the future energy plans for the Town of Paradise and stated that there are three things he will be discussing; the CALFIRE report, Wildfire Assistance Fund and Infrastructure in Paradise.

1. Mr. Johnson stated that PG&E was found to be the cause of the Camp Fire and PG&E accepts the CALFIRE determination. They have tried to be transparent and apologized for the role their company had in this tragedy; understands that this creates an obligation to do the right thing for the community and acknowledged that the fire put many first responders in harms way and thanked them for their work in saving lives, containing the fire and protecting citizens in the community.
2. Mr. Johnson acknowledged that the bankruptcy complicates things, but the bankruptcy court approved a \$105 million Wildfire Assistance fund to aid those displaced by the 2017 North Bay and 2018 Camp fires for uninsured and those needing assistance; the fund will be administered by a 3rd party administrator.
3. Mr. Johnson discussed the Rebuild Plan; PG&E will be working to strengthen the electrical system with enhanced vegetation systems, more inspections, repairs of equipment, more weather stations and high definition cameras across their territory. When electricity was restored in the Town of Paradise PG&E made sure all standing houses could receive power; they have built a robust, but temporary system, that would last during the rebuild effort. Mr. Johnson announced that moving forward, all electrical systems will be underground in Paradise and some surrounding areas. PG&E has been working with the Town and UDA to coordinate needs and concerns expressed during the listening sessions. The natural gas systems need to be rebuilt creating the opportunity to underground utilities. It will take five years to restore underground system; the overhead lines will continue to be installed to continue service until undergrounding is completed. All costs of undergrounding will be borne by PG&E. Mr. Johnson thanked everyone for the support of PG&E workers in the community.
 1. Tom Kelly stated that after the fire PG&E delivered power to all standing homes in Paradise, but is concerned that there is not a plan for workers cutting down trees in Paradise, there is no control over contractors, and there needs to be more communication.

Mr. Johnson acknowledged that PG&E has not met expectations of the Town, stated that all P2 trees are expected to be cut down by the end of the month and removed by the end of June.

2. Loren Harvey stated that if utilities are going underground, why are the trees being cut down.

Mr. Johnson stated that only trees that were damaged by the fire and determined by an arborist to be dead and/or dying are being removed.

3. Vincent Childs stated that PG&E should have thought about cutting trees before deciding to underground utilities, who is paying for it because the Wildfire fund is not enough to cover the damages incurred.

Mr. Johnson acknowledge that there are a lot of other issues besides rebuilding of infrastructure, they are focused on the rebuild and the main issue is to get power back in Paradise.

4. Alan Hinman, Jr. missed opportunity to apologize to 85 community members that passed away

Mr. Johnson apologized again on behalf of PG&E, stated that PG&E will be in the community for a long time and they will fix what they can.

5. Tammy Spirlock is upset with the 14 trees being cut down on her property and asked if PG&E could help with the cost of the tree removal.

Mayor Jones announced that on June 29 and 30 there will be a Home Builders Resource Expo at the Silver Dollar Fairgrounds.

Mayor Jones explained that no action is being taken tonight, but there will be on June 11, 2019 after everyone has had the opportunity to provide input. Mayor Jones explained that Paradise residents will be give green and red stickers and members of surrounding areas will be given blue and yellow stickers to provide input.

2. ADJOURNMENT

The Town Council meeting was adjourned at 7:32 p.m.

DATE APPROVED:

By:

Jody Jones, Mayor

Attest:

Dina Volenski, CMC, Town Clerk

**MINUTES
PARADISE TOWN COUNCIL
SPECIAL MEETING – 4:30 PM – June 11, 2019**

1. OPENING

Following the pledge of allegiance, the Special Meeting of the Town Council of the Town of Paradise was called to order in the Paradise Town Council Chamber located at 5555 Skyway, Paradise, California, at 4:32 p.m. by Mayor Jones.

COUNCIL MEMBERS PRESENT: Greg Bolin, Steve Crowder, Melissa Schuster, Mike Zuccolillo and Jody Jones Mayor.

COUNCIL MEMBERS ABSENT: None

STAFF MEMBERS PRESENT: Town Manager Lauren Gill, Town Clerk Dina Volenski and Town Attorney Dwight Moore

CLOSED SESSION ITEMS:

1. Ward Habriel stated that he confronted Aaron Johnson from PG&E after the previous Town Council meeting, informed him that he thinks the US Forest Service is responsible for the terrain under the power lines and that the Town should contact the attorney that sued the US Forest Service.

At 4:33 p.m. Mayor Jones announced that the Town Council would go into closed session for the following items:

- a. Pursuant to Government Code Section 54956.9(a), the Town Council will hold a closed session with the Town Attorney and Town Manager concerning the following pending case:
Town of Paradise v. PG&E Corporation, County of Butte Superior Court
Case no. 19CV00259

At 4:53 p.m. Town Attorney Dwight Moore announced that the Town Council held a closed session relating to the Town of Paradise vs. PG&E Corporation lawsuit, was given a status report by the Town Attorney and provided direction to the Town Attorney.

2. ADJOURNMENT

The Town Council meeting was adjourned at 4:54 p.m.

DATE APPROVED:

By:

Attest:

Jody Jones, Mayor

Dina Volenski, CMC, Town Clerk

MINUTES
PARADISE TOWN COUNCIL
REGULAR MEETING – 6:00 PM – June 11, 2019

1. OPENING

The Regular meeting of the Paradise Town Council was called to order by Mayor Jones at 6:00 p.m. at the Paradise Alliance Church, 6491 Clark Rd, Paradise, California who led the Pledge of Allegiance of the Flag of the United States of America. Council acknowledged a moment of silence for community member Phil John. An invocation was offered by Council Member Zuccolillo.

COUNCIL MEMBERS PRESENT: Greg Bolin, Steven Crowder, Melissa Schuster, Mike Zuccolillo and Jody Jones, Mayor.

COUNCIL MEMEBERS ABSENT: None

STAFF PRESENT: Town Manager Lauren Gill, Town Attorney Dwight Moore, Town Clerk Dina Volenski, Assistant Manager/Public Works Director/Town Engineer Marc Mattox, Police Chief Eric Reinbold, Division Chief John Messina, Acting Community Development Director Susan Hartman and Administrative Analyst Colette Curtis.

Mayor Jones announced that Bank of America will be gifting the Town their building on Skyway. The Town will be turning it into a Building Permit Center. Also, NASA has gifted the Town with two spots to be etched on a plaque that will be launched with the Mars rover, one stating "Town of Paradise, California" another "Paradise Strong".

- 1a. Division Chief John Messina gave an update on Fire Department activities.
- 1b. Updates were given by the following:

Carolyn Denero gave an update on the Homeowners Rebuild Workshop that will be held at the Silver Dollar Fairgrounds on June 29th and 30th.

A Solid Waste update was provided by Susan Hartman, Acting Community Development Director

2. CONSENT CALENDAR

MOTION by Bolin, seconded by Schuster, approved consent calendar items 2a-2i. Roll call was unanimous.

- 2a. Approved minutes of the April 9, 2019 Town Council Regular meeting.
- 2b. Approved Cash Disbursements for May 2019 in the amount of \$1,318,672.63. (310-10-033)
- 2c. Authorized the Town Manager to enter into an agreement with The Ferguson Group for lobbying services. (510-20-237)
- 2d. 1.) Declared the described vehicle equipment and office items as surplus property; and, 2.) Adopted Resolution No. 19-11, declaring certain Town Equipment to be surplus and obsolete and authorizing disposal through

sale or donation by the Town Manager or her designee. (380-10-003, 480-35-002)

- 2e. Accepted the various service and equipment donations offered to the Town of Paradise for the 2019/2019 fiscal year valued at \$44,156.10. (395-50-024, 440-30-004)
 - 2f. Accepted the various private citizen and business donations offered to the Town of Paradise during the month of May 2019 in the amount of \$714.51. (395-50-024)
 - 2g. Updated on Town owned property at 5456 Black Olive Drive. No action requested on this item at this time. (290-10-002)
 - 2h. Authorized the Town Manager to enter into a grant agreement with the Golden State Finance Authority for \$475,000 for the Permit Fee Relief Program. (395-50-024, 710-05-022)
 - 2i.
 - 1. Adopted Resolution No. 19-12 of the Town Council of the Town of Paradise adopting a salary pay plan, a job description and committing to three-year funding for a Disaster Recovery Manager; and,
 - 2. Accepted a generous \$150,000 grant from Golden Valley Bank to fund the Disaster Recovery Manager position for the first year; and,
 - 3. Authorized staff to work with 3Core on pursuing a grant to fund the Disaster Recovery Manager position for years two and three, and
 - 4. Authorized staff to recruit and hire a Disaster Recovery Manager. (610-10-17, 610-10-16)
- 1. Tom Kelly asked if the qualifications of a Disaster Manager had been discussed.
 - 2. Steve Culleton asked if this is a permanent employee beyond year three; does it start at step A or step F? Also expressed concern that this position answers to the Town Manager.

3. ITEMS REMOVED FROM CONSENT CALENDAR - None

4. PUBLIC COMMUNICATION

- 1. Ward Habriel is worried about Paradise Irrigation District (PID) supplying water to the fire hydrants at future fires and read his letter to the Editor from the Enterprise Record.
- 2. Mike Gordon concerned with Paradise Lake Fees.
- 3. Russel Staub is concerned with the low income workers who rented prior to the fire not having affordable housing to come back to.
- 4. Beth Borie brought up goat farmers for fire control and asked why the Town is not recycling all the timber.
- 4. John Miller-George who lives in Apple Tree Village, asked about an active fire suppression system; assistance from Habitat for humanity and what will be done about the upcoming fire season when the Town does not have water?
- 5. Tom Kelly suggested PID and the Town Council having a central communication system.
- 6. Steve Culleton is concerned about the lack of funding to fix private roads.

7. Mike Raddy suggested the Town make an ordinance that only non-combustible materials can be used on new rebuilds.
8. Gary Ledbetter asked what is being done about public owned lands.
9. Jaime Johnston asked if there is any program for the property owners who have hazardous trees.
10. Theresa McDonald suggested the Town contact the insurance companies to see what would make it easier for home builders to get insurance after the fire.
11. Vincent Childs stated the Town has to ask itself how safe do we want to make the Town; everything is a balance between a risk versus a reward and stated that taking a lot of the trees away would remove the reward of living up here.
12. Allen Myers stated he had just come back from Japan where they had been devastated from a Tsunami; stated that the Japanese people were astounded that many of the Camp Fire Refugees had not been provided housing and asked how the Council can address the housing issue.

5. PUBLIC HEARINGS - None

6. COUNCIL CONSIDERATION

- 6a. Assistant Town Manager Marc Mattox gave a presentation on the 20 proposed building codes that came as a result from the Community meetings facilitated by Urban Design Associates. Mr. Mattox presented the opinions of the public along with recommendations from four different agencies. Based on the comments, the Council was provided a list of recommendations compiled by staff. (List of proposed changes attached)

Council Member Zuccolillo suggested to the audience to keep in mind that enforcement of codes within the Town is a complaint driven process and is the community going to be fire safe?

Council Member Schuster asked if there is potential to get grant funding for sprinklers in manufactured homes and stated that there is also CDBG money available for low income housing. Council Member Schuster inquired about sheds being WUI (Wildland Urban Interface) compliant, and how would one know if a shed is WUI compliant; also asked about the safety and structural integrity of mobile homes.

Council Member Crowder asked if grants for code upgrades are not currently available, but someone decides to build now, would the grant be retroactive.

Manager Gill stated that the grant would not be retroactive.

Mayor Jones opened the public comment.

1. Carrie Max asked for more resources for dealing with insurance.
2. Theresa McDonald commented on item #1, asked the Council to consider is a safer home better than no home at all. Also commented on item #13.
3. Kim Morris stated that statistically more people die in stick built homes than manufactured; asked if people already bought their manufactured home can they put the house down before the standards come into effect. Asked about

- accessory structures, asked what if a structure is put 50 ft away from the primary structure but it's less than 50 ft away from the neighbor's house.
4. Josie Wheeler from Cousin Gary Homes, stated many manufactured homes have been preordered and that if the Town requires sprinklers it would cost significantly more to retrofit with sprinklers; also asked about the required foundation?
 5. Leonard Cino asked if he could put a 412 sq. ft. structure on his property that is not WUI compliant.
 6. Mary Rich wanted to remind the Council that they are representing the people and not their own agendas.
 7. Steve Culleton disliked number 13.
 8. Owen Hollingsworth disliked all of the proposed ordinances.
 9. David Lundburg stated we have abatement ordinances, they need to be enforced.
 10. Kathleen Dennis asked Council to consider those who had already ordered Manufactured homes.
 11. Laurie Noble asked for the Town to continue to sign up for hazard mitigation funds; asked Council to lead rather than follow and stated that the real issue is property owners not cleaning their property.
 12. Kimberly Craven, speaking on the behalf of John Gilinder, who asked council not to enact the new ordinances and price people out of their affordable housing.
 13. Susan VanHorn said she would rather put her money into fire safety then building another home.
 14. Michelle Anderson stated the people did not ask for safer homes they asked for better evacuation routes and asked Council to vote no against aesthetics.
 15. Judy Carpenter stated her house survived because she spent the money on defensible space and is worried about manufactured homes being built next to her home.
 16. Lauren Harvey does not agree with proposed building code updates.
 17. Sheri Murray with Statewide Homes stated the 3 items concerning roof pitch, sprinklers and concrete foundation would add \$19,000 to a manufactured home total cost.
 18. Vincent Childs concerned with proposed ordinances. Asked who will pay for the undergrounding of utilities.
 19. Donna Wheeler stated sprinklers won't work if we don't have water and thinks the proposed ordinances are steering the Town away from affordability.
 20. Ben Walker stated he thinks people should be able to build as small as they want.
 21. Tom Kelly thought that zoning was left out of the discussion; stated fire code upgrades did not make a difference in the Town.
 22. Stephanie Rotdy Pantoja stated that there was nothing that could have stopped the Camp fire and the proposed codes would not help.
 23. Serena Gualotuna heard that fire sprinklers are very sensitive and could potentially go off and create water damage. Asked for the permitting process

to be sped up so they would not have to have new state building code upgrades.

24. Kim McMillan stated she had a home that was 750 sq. ft., if the ordinance specifies a size larger she would not be able to build her home the same size. Asked if she still had to pay impact fees.

At this time the Council began discussing proposed code changes. Mayor Jones started with updates that staff recommended no action be taken.

Item 2. Permanent perimeter masonry foundation required for manufactured homes.

Council followed staff recommendation and took no action.

Item 3. Roof obstructions (panels, communication devices, etc.) shall not allow for the collection of debris.

Council followed staff recommendation and took no action.

Item 5. Minimum 10-inch roof overhang required

Council followed staff recommendation and took no action.

Item 9. Garage or minimum 80 square foot storage shed required.

Council followed staff recommendation and took no action.

Item 10. Carports that include storage, beyond vehicles must be setback a minimum of 50 feet from any building/structure.

Council followed staff recommendation and took no action.

Item 16. Manufactured homes must be a minimum of a double-wide unit and have at least a 20-foot by 36-foot footprint.

Council followed staff recommendation and took no action.

Item 17. Minimum 4/12 roof pitch for all homes.

Council followed staff recommendation and took no action.

Item 19. Covered front entry porch (minimum 72 square feet) is encouraged on primary dwelling unit.

Council followed staff recommendation and took no action.

Item 20. Garage encouraged – attached or detached.

Council followed staff recommendation and took no action.

Item 1 Interior sprinklers required in all homes.

MOTION by Zuccolillo, seconded by Crowder, Council did not follow staff recommendation and took no action. Noes of Crowder, Jones, Schuster, Zuccolillo; Abstention of Bolin.

Item 4. Gutters prohibited, except over entries and/or prevent erosion.

MOTION by Crowder, seconded by Zuccolillo, Council directed staff to have code which allows gutters, but they must be made with non-combustible materials. Roll call vote was unanimous.

Item 6. Siding must be a minimum of 12 inches above finished grade for stick-built homes.

Minimum of 6 inches is already an established code Council took no action.

Item 7. Ancillary buildings and structures requiring a building permit shall comply with Wildland-Urban Interface building standards.

MOTION by Schuster, seconded by Bolin, Council followed staff recommendation and gave direction to make Ancillary buildings and structures requiring a building permit shall comply with Wildland-Urban Interface building standards a requirement. Roll call vote was unanimous.

Item 8. The Town of Paradise should enforce the California Building Code requirement that any non-WUI compliant accessory structure be located at least 50 feet away from other structure(s).

MOTION by Bolin, seconded by Shuster, Council followed staff recommendation and gave direction to modify proposed code to a structure being 30 feet (if possible) from other structure(s). Ayes of Bolin, Crowder, Schuster and Jones; Noes of Zuccolillo.

Item 11. Railroad tie retaining walls prohibited.

MOTION by Shuster, seconded by Bolin, Council followed staff recommendation and gave direction to prohibit railroad tie retaining walls. Roll call vote was unanimous.

Item 12. Defensible space ordinance should be adopted by the town.

MOTION by Crowder, seconded by Bolin, Council followed staff recommendation and gave direction to staff for a Defensible space ordinance as a requirement. Roll call vote was unanimous.

Item 13. 5-foot setback required around any structure to combustible material (non-pressure treated wood fencing and retaining walls, plants, mulch, etc.)

MOTION by Bolin, seconded by Jones, Council gave staff direction to modify proposed code to allow plants within 5 ft. of the setback. Ayes by Crowder, Schuster, Zuccolillo and Jones. Noes of Bolin.

Item 14. Electric, gas and communication service lines shall be located underground for residential and commercial and should be served on the same side of the property as the utility service received pre-fire.

MOTION by Zuccolillo, seconded by Schuster, Council followed staff recommendation and gave direction to make Electric, gas and communication service lines shall be located underground for residential and commercial and should be served on the same side of the property as the utility service received pre-fire. Roll call vote was unanimous.

Item 15. Manufactured Homes must be newly built (not registered or pre-owned)

MOTION by Zuccolillo, seconded by Crowder, Council gave staff direction to modify proposed code to manufactured homes that are 10 years old or newer. Ayes by Crowder, Zuccolillo and Jones, Noes of Shuster; Abstention of Bolin.

Item 18. Minimum size of primary dwelling unit: 800 or 900 or 1,000 square feet on single-family lots.

MOTION by Jones, seconded by Bolin. Council gave staff direction to require a 750 sq. ft. minimum for a primary dwelling unit. Asked for ordinance to be drafted with wording to allow those properties with less than 750 sq. ft. dwelling pre-fire, to be able to rebuild to those dimensions. Roll call vote was unanimous. (710-05-022)

7. COUNCIL INITIATED ITEMS AND REPORTS

7a. Council initiated agenda items – None

7b. Council reports on committee representation -None

7c. Future Agenda Items – Councilmember Schuster would like staff to look at fire hydrant distances specifically non-conforming fire hydrants.

Council Member Schuster asked staff to look into establishing an Arts Commission.

Councilmember Zuccolillo would like alternative Evacuation Routes to be prioritized.

Mayor Jones asked for a presentation on what staff has learned concerning weed abatement and code enforcement.

8. STAFF COMMUNICATION

8a. Town Manager Report - None

9. CLOSED SESSION - None

10. ADJOURNMENT



Mayor Jones adjourned the Council meeting at 9:44 p.m.

Date Approved:

By: _____
Jody Jones, Mayor

Attest:

Dina Volenski, CMC, Town Clerk

ID	Description	Community Support	Industry Expert Support	Staff Recommendation	Council Direction Yes/No
1	Interior sprinklers required in all homes.	Mixed	2 of 4	Yes 	No 
2	Permanent perimeter masonry foundation required for manufactured homes	Mixed	1 of 4	No	No
3	Roof obstructions (panels, communication devices, etc.) shall not allow for the collection of debris.	Mixed	0 of 4	No	No
4	Gutters prohibited, except over entries and/or to prevent erosion	Not Supportive	3 of 4	Yes (Modified)	Yes, modified – gutters allowed must be non-combustible
5	Minimum 10-inch roof overhang required	Supportive	0 of 4	No	No
6	Siding must be a minimum of 12 inches above finished grade for stick-built homes.	Supportive	2 of 4	Yes (Modified)	No
7	Ancillary buildings and structures requiring a building permit shall comply with Wildland-Urban Interface building standards.	Mixed	4 of 4	Yes	Yes
8	The Town of Paradise should enforce the California Building Code requirement that any non-WUI compliant accessory structure be located at least 50 feet away from other structure(s).	Mixed	4 of 4	Yes (Modified)	Yes – Modified to 30’ if possible, if not possible, the structure must comply with WUI
9	Garage or minimum 80 square foot storage shed required.	Mixed	1 of 4	No	No
10	Carpports that include storage, beyond vehicles, must be setback a minimum of 50 feet from any building/structure.	Not Supportive	1 of 4	No	No
11	Railroad tie retaining walls prohibited.	Supportive	4 of 4	Yes	Yes
12	Defensible Space ordinance should be adopted by the Town.	Supportive	4 of 4	Yes	Yes
13	5-foot setback required around any structure to combustible material (non-pressure treated wood fencing and retaining walls, plants, mulch, etc.).	Supportive	4 of 4	Yes	Yes – modified to allow plants within 5’ setback.
14	Electric, gas and communication service lines shall be located underground for residential and commercial and should be served on the same side of the property as the utility service received pre- fire.	Supportive	3 of 4	Yes	Yes
15	Manufactured Homes must be newly built (not registered or pre- owned).	Mixed	N/A	Yes (Modified)	Yes – modified to be 10 years old or newer
16	Manufactured homes must be a minimum of a double-wide unit and have at least a 20-foot by 36-foot footprint.	Mixed	N/A	No	No
17	Minimum 4/12 roof pitch for all homes	Mixed	N/A	No	No
18	Minimum size of primary dwelling unit: 800 or 900 or 1,000 square feet on single-family lots.	Mixed	N/A	Choose an Option	750 sqft min
19	Covered front entry porch (minimum 72 square feet) is encouraged on primary dwelling unit.	Not Supportive	N/A	No	No
20	Garage encouraged — attached or detached	Mixed	N/A	No	No

TOWN OF PARADISE

CASH DISBURSEMENTS REPORT

FOR THE PERIOD OF
JULY 1, 2019 - JULY 31, 2019

July 1, 2019 - July 31, 2019

Check Date	Pay Period End	DESCRIPTION	AMOUNT
07/12/19	07/07/19	Net Payroll - Direct Deposits & Checks	\$123,752.41
07/26/19	07/21/19	Net Payroll - Direct Deposits & Checks	\$107,358.57
TOTAL NET WAGES PAYROLL			\$231,110.98

Accounts Payable

PAYROLL VENDORS: TAXES, PERS, DUES, INSURANCE, ETC.	\$296,494.62
OPERATIONS VENDORS: SUPPLIES, CONTRACTS, UTILITIES, ETC.	\$2,121,013.80
TOTAL CASH DISBURSEMENTS - ACCOUNTS PAYABLE (Detail attached)	<u>\$2,417,508.42</u>
GRAND TOTAL CASH DISBURSEMENTS	<u><u>\$2,648,619.40</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: 7/1/2019 - To Payment Date: 7/31/2019

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>									
74306	07/01/2019	Open			Accounts Payable	ICMA 457 - VANTAGEPOINT	\$100.00		
74307	07/01/2019	Open			Accounts Payable	STATE DISBURSEMENT UNIT	\$194.76		
74308	07/03/2019	Open			Accounts Payable	4LEAF, Inc	\$167,391.85		
74309	07/03/2019	Open			Accounts Payable	A Stitch Above Embroidery & Shirt Printing	\$710.01		
74310	07/03/2019	Open			Accounts Payable	ACCESS INFORMATION PROTECTED	\$43.78		
74311	07/03/2019	Open			Accounts Payable	ACI ENTERPRISES, INC.	\$463.32		
74312	07/03/2019	Open			Accounts Payable	ALLIANT INSURANCE	\$14,278.00		
74313	07/03/2019	Open			Accounts Payable	Anaya, Andrew	\$70.00		
74314	07/03/2019	Open			Accounts Payable	AT&T MOBILITY	\$48.30		
74315	07/03/2019	Open			Accounts Payable	AT&T MOBILITY	\$261.16		
74316	07/03/2019	Open			Accounts Payable	BACKGROUNDS & MORE	\$325.00		
74317	07/03/2019	Open			Accounts Payable	Bear Electric Solutions	\$2,844.40		
74318	07/03/2019	Open			Accounts Payable	Big O Tires	\$70.00		
74319	07/03/2019	Open			Accounts Payable	Blue Flamingo Marketing Advocates	\$7,262.75		
74320	07/03/2019	Open			Accounts Payable	BUTTE CO PUBLIC WORKS	\$17,779.36		
74321	07/03/2019	Open			Accounts Payable	California Professional Safety & Supply	\$64.35		
74322	07/03/2019	Open			Accounts Payable	CALIFORNIA STATE DEPARTMENT OF JUSTICE	\$189.00		
74323	07/03/2019	Open			Accounts Payable	DURHAM PENTZ TRUCK CENTER	\$220.04		
74324	07/03/2019	Open			Accounts Payable	ENTERPRISE FM TRUST	\$857.47		
74325	07/03/2019	Open			Accounts Payable	Ernst & Young US LLP	\$111,667.38		
74326	07/03/2019	Open			Accounts Payable	EVERGREEN JANITORIAL SUPPLY, INC.	\$219.30		
74327	07/03/2019	Open			Accounts Payable	FRANK'S REFRIGERATION & HEATING INC.	\$9,591.00		
74328	07/03/2019	Open			Accounts Payable	Golden State Emergency Vehicle Service, Inc.	\$1,757.14		
74329	07/03/2019	Open			Accounts Payable	GREAT AMERICA LEASING CORP.	\$157.33		
74330	07/03/2019	Open			Accounts Payable	Haling and Associates	\$11,818.75		
74331	07/03/2019	Open			Accounts Payable	HireRight, Inc.	\$16.26		
74332	07/03/2019	Open			Accounts Payable	I.M.P.A.C. PAYMENTS IMPAC GOV SVCS/US	\$2,007.42		
74333	07/03/2019	Open			Accounts Payable	INLAND BUSINESS MACHINES	\$201.97		
74334	07/03/2019	Open			Accounts Payable	Interstate Sign Products, Inc	\$141.29		
74335	07/03/2019	Open			Accounts Payable	KNIFE RIVER CONSTRUCTION	\$2,552.58		
74336	07/03/2019	Open			Accounts Payable	KOEFRAN INDUSTRIES	\$500.00		
74337	07/03/2019	Open			Accounts Payable	Koff & Associates	\$11,256.00		
74338	07/03/2019	Open			Accounts Payable	KP Research Services, Inc.	\$1,575.00		
74339	07/03/2019	Open			Accounts Payable	Mark Thomas & Company Inc	\$779.97		
74340	07/03/2019	Open			Accounts Payable	Mark Thomas & Company Inc	\$635.22		
74341	07/03/2019	Open			Accounts Payable	Maurizio, Irene	\$7,068.77		

TOWN OF PARADISE
CASH DISBURSEMENTS REPORT

From Payment Date: 7/1/2019 - To Payment Date: 7/31/2019

74342	07/03/2019	Open	Accounts Payable	MOORE, DWIGHT, L.	\$15,483.00
74343	07/03/2019	Open	Accounts Payable	Mt Shasta Spring Water Co., Inc	\$90.32
74344	07/03/2019	Open	Accounts Payable	NORTHERN RECYCLING & WASTE SERVICES,	\$5,028.52
74345	07/03/2019	Open	Accounts Payable	O'REILLY AUTO PARTS	\$84.09
74346	07/03/2019	Open	Accounts Payable	OFFICE DEPOT ACCT#36233169	\$2,476.79
74347	07/03/2019	Open	Accounts Payable	OROVILLE FORD	\$21.07
74348	07/03/2019	Open	Accounts Payable	P31 Enterprises, Inc.	\$1,885.50
74349	07/03/2019	Open	Accounts Payable	PACIFIC GAS & ELECTRIC	\$148.84
74350	07/03/2019	Open	Accounts Payable	PEERLESS BUILDING MAINT	\$3,210.00
74351	07/03/2019	Open	Accounts Payable	PERKINS MOBILE AUTO GLASS	\$712.16
74352	07/03/2019	Open	Accounts Payable	PETERS RUSH HABIB & MCKENNA	\$1,340.00
74353	07/03/2019	Open	Accounts Payable	PETTY CASH CUSTODIAN, VALERIE LYNCH	\$9.34
74354	07/03/2019	Open	Accounts Payable	Precision Wireless Service	\$500.00
74355	07/03/2019	Open	Accounts Payable	RE CONSTRUCTION	\$1,000.00
74356	07/03/2019	Open	Accounts Payable	RHOMAR INDUSTRIES	\$446.63
74357	07/03/2019	Open	Accounts Payable	SBA Monarch Towers III LLC	\$142.32
74358	07/03/2019	Open	Accounts Payable	Spherion Staffing	\$1,888.26
74359	07/03/2019	Open	Accounts Payable	T and S DVBE Inc.	\$715.07
74360	07/03/2019	Open	Accounts Payable	Taft Union High School	\$522.30
74361	07/03/2019	Open	Accounts Payable	Tahoe Pure Water Co.	\$52.50
74362	07/03/2019	Open	Accounts Payable	THOMAS ACE HARDWARE - ENG. DEPT.	\$391.00
74363	07/03/2019	Open	Accounts Payable	THOMAS ACE HARDWARE - FIRE DEPT.	\$60.26
74364	07/03/2019	Open	Accounts Payable	THOMAS ACE HARDWARE - POLICE DEPT.	\$26.07
74365	07/03/2019	Open	Accounts Payable	THRIFTY ROOTER	\$160.78
74366	07/03/2019	Open	Accounts Payable	TIAA COMMERCIAL FINANCE, INC	\$906.47
74367	07/03/2019	Open	Accounts Payable	UNIFORMS TUXEDOS & MORE	\$551.06
74368	07/03/2019	Open	Accounts Payable	UNITED RENTALS, INC.	\$8,938.59
74369	07/03/2019	Open	Accounts Payable	Urban Design Associates. LTD	\$150,000.00
74370	07/03/2019	Open	Accounts Payable	VALLEY CLINICAL & CONSULTING SERVICES	\$450.00
74371	07/03/2019	Open	Accounts Payable	VALLEY TOXICOLOGY SERVICE	\$192.00
74372	07/03/2019	Open	Accounts Payable	VERIZON WIRELESS	\$1,464.08
74373	07/03/2019	Open	Accounts Payable	VistaNet Inc.	\$2,557.50
74374	07/03/2019	Open	Accounts Payable	WESTAMERICA BANK	\$20,137.76
74375	07/08/2019	Open	Accounts Payable	Aflac	\$146.92
74376	07/08/2019	Open	Accounts Payable	Met Life	\$7,059.23
74377	07/08/2019	Open	Accounts Payable	OPERATING ENGINEERS	\$850.00
74378	07/08/2019	Open	Accounts Payable	PARADISE POLICE OFFICERS ASSOCIATION	\$2,031.27
74379	07/08/2019	Open	Accounts Payable	SUN LIFE INSURANCE	\$4,145.23
74380	07/08/2019	Open	Accounts Payable	SUPERIOR VISION SVC NGLIC	\$588.98

TOWN OF PARADISE
CASH DISBURSEMENTS REPORT

From Payment Date: 7/1/2019 - To Payment Date: 7/31/2019

74381	07/08/2019	Open	Accounts Payable	TOP CONFIDENTIAL MID MGMT ASSOCIATION	\$90.00
74382	07/12/2019	Open	Accounts Payable	ICMA 457 - VANTAGEPOINT	\$100.00
74383	07/12/2019	Open	Accounts Payable	STATE DISBURSEMENT UNIT	\$194.76
74384	07/18/2019	Open	Accounts Payable	3 CORE, INC.	\$10,000.00
74385	07/18/2019	Open	Accounts Payable	ACCELA, INC.	\$46,013.47
74386	07/18/2019	Open	Accounts Payable	ACCESS INFORMATION PROTECTED	\$129.12
74387	07/18/2019	Open	Accounts Payable	AIRGAS SAFETY, INC.	\$599.65
74388	07/18/2019	Open	Accounts Payable	AT&T & CALNET3 - CIRCUIT LINES	\$108.98
74389	07/18/2019	Open	Accounts Payable	AT&T/CALNET3 - REPEATER LINES	\$296.45
74390	07/18/2019	Open	Accounts Payable	AT&T/CALNET3 - COMMUNITY PARK	\$20.64
74391	07/18/2019	Open	Accounts Payable	AT&T/CALNET3 - Summary	\$3,718.77
74392	07/18/2019	Open	Accounts Payable	AT&T/CALNET3 - TH/FDPD FIBER LINES	\$1,113.66
74393	07/18/2019	Open	Accounts Payable	BACKGROUNDS & MORE	\$375.00
74394	07/18/2019	Open	Accounts Payable	Bear Electric Solutions	\$1,580.00
74395	07/18/2019	Open	Accounts Payable	Biometrics4ALL, Inc	\$1.50
74396	07/18/2019	Open	Accounts Payable	Bottini, Ronald	\$104.22
74397	07/18/2019	Open	Accounts Payable	BUTTE CO AUDITOR-CONTROLLER	\$34,264.11
74398	07/18/2019	Open	Accounts Payable	BUTTE CO RECORDER	\$89.00
74399	07/18/2019	Open	Accounts Payable	CALIFORNIA BUILDING STANDARDS COMMISSION	\$110.70
74400	07/18/2019	Open	Accounts Payable	CALIFORNIA STATE DEPARTMENT OF CONSERVATION	\$2,382.44
74401	07/18/2019	Open	Accounts Payable	CHICO IMMEDIATE CARE	\$495.00
74402	07/18/2019	Open	Accounts Payable	COMCAST CABLE	\$78.16
74403	07/18/2019	Open	Accounts Payable	COMCAST CABLE	\$243.16
74404	07/18/2019	Open	Accounts Payable	BHS Loan/Balance of Insurance Proceeds	\$62,242.36
74405	07/18/2019	Open	Accounts Payable	DEPARTMENT OF FORESTRY & FIRE PROTECTION	\$68,737.70
74406	07/18/2019	Open	Accounts Payable	GREEN RIDGE LANDSCAPING	\$74.20
74407	07/18/2019	Open	Accounts Payable	GREEN RIDGE LANDSCAPING	\$4,846.00
74408	07/18/2019	Open	Accounts Payable	Herc Rentals Inc.	\$4,675.41
74409	07/18/2019	Open	Accounts Payable	HireRight, Inc.	\$8.13
74410	07/18/2019	Open	Accounts Payable	I.M.P.A.C. PAYMENTS IMPAC GOV SVCS/US	\$5,367.50
74411	07/18/2019	Open	Accounts Payable	INLAND BUSINESS MACHINES	\$2,041.56
74412	07/18/2019	Open	Accounts Payable	INTERSTATE OIL COMPANY	\$152.88
74413	07/18/2019	Open	Accounts Payable	Jensen, Robert	\$50.00
74414	07/18/2019	Open	Accounts Payable	KEN'S HITCH & WELDING	\$591.04
74415	07/18/2019	Open	Accounts Payable	KNIFE RIVER CONSTRUCTION	\$2,511.18
74416	07/18/2019	Open	Accounts Payable	KOEFRAN INDUSTRIES	\$750.00
74417	07/18/2019	Open	Accounts Payable	LIFE ASSIST INC	\$766.40
74418	07/18/2019	Open	Accounts Payable	BHS Loan/Balance of Insurance Proceeds	\$1,797.80
74419	07/18/2019	Open	Accounts Payable	MANN, URRUTIA, NELSON, CAS & ASSOC, LLP	\$8,000.00

TOWN OF PARADISE
CASH DISBURSEMENTS REPORT

From Payment Date: 7/1/2019 - To Payment Date: 7/31/2019

74420	07/18/2019	Open	Accounts Payable	Meyers Police K-9 Training, LLC	\$600.00
74421	07/18/2019	Open	Accounts Payable	MUNICIPAL CODE CORP	\$399.00
74422	07/18/2019	Open	Accounts Payable	NORTH VALLEY BARRICADE, INC.	\$419.58
74423	07/18/2019	Open	Accounts Payable	NORTHERN RECYCLING & WASTE SERVICES,	\$35,687.98
74424	07/18/2019	Open	Accounts Payable	NORTHGATE PETROLEUM CO	\$21,160.70
74425	07/18/2019	Open	Accounts Payable	NORTHSTATE AGGREGATE, INC.	\$383.50
74426	07/18/2019	Open	Accounts Payable	O'REILLY AUTO PARTS	\$130.91
74427	07/18/2019	Open	Accounts Payable	OFFICE DEPOT ACCT#36233169	\$259.34
74428	07/18/2019	Open	Accounts Payable	OROVILLE FORD	\$230.25
74429	07/18/2019	Open	Accounts Payable	PACIFIC GAS & ELECTRIC	\$8,834.27
74430	07/18/2019	Open	Accounts Payable	PARADISE ALLIANCE CHURCH	\$95.00
74431	07/18/2019	Open	Accounts Payable	Paradise Lutheran Church	\$100.00
74432	07/18/2019	Open	Accounts Payable	PARADISE POST/NORTH VALLEY COMMTY MEDIA	\$147.06
74433	07/18/2019	Open	Accounts Payable	PEERLESS BUILDING MAINT	\$1,110.00
74434	07/18/2019	Open	Accounts Payable	PETERSON TRACTOR CO	\$707.16
74435	07/18/2019	Open	Accounts Payable	PETTY CASH CUSTODIAN, VALERIE LYNCH	\$72.52
74436	07/18/2019	Open	Accounts Payable	Riebes Auto Parts-Motorpool	\$262.36
74437	07/18/2019	Open	Accounts Payable	Riebes Auto Parts-Public Works	\$10.43
74438	07/18/2019	Open	Accounts Payable	SINCLAIR'S AUTOMOTIVE & TOWING	\$500.00
74439	07/18/2019	Open	Accounts Payable	Spherion Staffing	\$4,691.82
74440	07/18/2019	Open	Accounts Payable	Stratti	\$25,028.27
74441	07/18/2019	Open	Accounts Payable	Tahoe Pure Water Co.	\$45.00
74442	07/18/2019	Open	Accounts Payable	THOMAS ACE HARDWARE - ENG. DEPT.	\$376.79
74443	07/18/2019	Open	Accounts Payable	THOMAS ACE HARDWARE - MOTORPOOL	\$78.93
74444	07/18/2019	Open	Accounts Payable	Tri Flame Propane	\$66.02
74445	07/18/2019	Open	Accounts Payable	TUCKER PEST CONTROL INC	\$86.00
74446	07/18/2019	Open	Accounts Payable	UNIFORMS TUXEDOS & MORE	\$1,496.39
74447	07/18/2019	Open	Accounts Payable	VERIZON WIRELESS	\$2,597.56
74448	07/26/2019	Open	Accounts Payable	STATE DISBURSEMENT UNIT	\$194.76
Type Check Totals:				143 Transactions	\$982,025.39
<u>EFT</u>					
877	07/01/2019	Open	Accounts Payable	CALPERS - RETIREMENT	\$27,072.83
878	07/01/2019	Open	Accounts Payable	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$6,321.20
879	07/01/2019	Open	Accounts Payable	ING LIFE INS & ANNUITY COMPANY	\$5,076.93
880	07/01/2019	Open	Accounts Payable	INTERNAL REVENUE SERVICE	\$22,190.13
881	07/08/2019	Open	Accounts Payable	CALPERS	\$104,301.68
882	07/12/2019	Open	Accounts Payable	CALPERS - RETIREMENT	\$27,983.40
883	07/12/2019	Open	Accounts Payable	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$6,045.01
884	07/12/2019	Open	Accounts Payable	ING LIFE INS & ANNUITY COMPANY	\$6,460.30

TOWN OF PARADISE
CASH DISBURSEMENTS REPORT

From Payment Date: 7/1/2019 - To Payment Date: 7/31/2019

885	07/12/2019	Open
886	07/26/2019	Open
887	07/26/2019	Open
888	07/26/2019	Open
889	07/26/2019	Open
890	07/29/2019	Open
891	07/29/2019	Open
892	07/30/2019	Open
893	07/25/2019	Open

Accounts Payable	INTERNAL REVENUE SERVICE	\$20,643.70
Accounts Payable	CALPERS - RETIREMENT	\$27,088.75
Accounts Payable	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$4,488.62
Accounts Payable	ING LIFE INS & ANNUITY COMPANY	\$6,447.72
Accounts Payable	INTERNAL REVENUE SERVICE	\$16,678.44
Accounts Payable	STATE BOARD OF EQUALIZATION	\$66.02
Accounts Payable	STATE BOARD OF EQUALIZATION	\$87.00
Accounts Payable	WELLS FARGO BANK NA	\$1,031,500.45
Accounts Payable	CALPERS - RETIREMENT	\$123,030.85
17 Transactions		\$1,435,483.03

Type EFT Totals:
 AP - US Bank TOP AP Checking Totals

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	143	\$982,025.39	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	143	\$982,025.39	\$0.00

EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	17	\$1,435,483.03	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	17	\$1,435,483.03	\$0.00

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	160	\$2,417,508.42	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	160	\$2,417,508.42	\$0.00

Grand Totals:

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	143	\$982,025.39	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	143	\$982,025.39	\$0.00

EFTs	Status	Count	Transaction A	Reconciled Amount
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CASH DISBURSEMENTS REPORT

From Payment Date: 7/1/2019 - To Payment Date: 7/31/2019

Open	17	\$1,435,483.03	\$0.00
Reconciled	0	\$0.00	\$0.00
Voided	0	\$0.00	\$0.00
Total	17	\$1,435,483.03	\$0.00

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	160	\$2,417,508.42	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	160	\$2,417,508.42	\$0.00



**TOWN OF PARADISE
COUNCIL AGENDA SUMMARY
DATE: AUGUST 13, 2019**

AGENDA ITEM: 2(c)

ORIGINATED BY: Eric Reinbold, Chief of Police

REVIEWED BY: Lauren Gill, Town Manager

SUBJECT: Animal Control Horse Trailer Donation Acceptance

COUNCIL ACTION REQUESTED:

- (1) Accept the donation of a 2006 Charmac Yukon BP 3-Horse Utility Trailer from the North Valley Animal Disaster Group (NVADG) of Chico, CA, valued at \$10,000 by NVADG.

ALTERNATIVES:

- (1) Reject the donation of a 2006 Charmac Yukon BP 3-Horse utility trailer, valued at \$10,000 by NVADG.

BACKGROUND:

On November 8, 2018, the Town of Paradise experienced the most destructive fire in our California's history, the Camp Fire killed 86 people, many who lived in Paradise and damaged or destroyed 14,888 structures (10,764 single family residential) within Paradise. During the fire, many fleeing residents were not able to retrieve their family pets. Since the fire, hundreds of animals from the Camp Fire burn area have been located and reunited with their families. Many more animals are still being located.

Prior to the Camp Fire, the Town of Paradise Animal Shelter had a modest budget requiring fiscal prudence to support ongoing operations, working closely with non-profit organizations, such as PASH as well as private donors to sustain vital programs. The shelter also has limited animal rescue capacity or large animal transport ability. During normal operations, as well as during and after the Camp Fire, Paradise Animal Control did not have the capacity to rescue or transport large animals, such as horses.

Subsequent to the Camp Fire, the North Valley Animal Disaster Group offered to donate a 2006 Charmac Yukon BP 3-Horse Utility Trailer. The trailer is titled to NVADG, and NVADG values the trailer at \$10,000.

DISCUSSION:

Town Council Resolution No. 96-17 provides for the formal presentation and acceptance of donations made to the Town of Paradise at a public meeting. The process provides a tax record for the citizen or organization as well as clear direction to

the finance director to deposit such donations to specific accounts as requested by donor(s).

Staff recommends the Town Council accept the donation of the 2006 Charmac Yukon BP 3-Horse Utility Trailer, valued at \$10,000, from the North Valley Animal Disaster Group of Chico, CA. As such, the Council is requested to accept the donation.

FINANCIAL IMPACT:

The donation of the 2006 Charmac Yukon BP 3-Horse Utility Trailer from NVADG is expected to have such minimal fiscal impacts relating to maintenance, and the expected long-term fiscal savings from not having to rent an equivalent trailer or hire transportation for large animals, will defray the maintenance costs.





Charmac



**TOWN OF PARADISE
Council Agenda Summary
August 13, 2019**

AGENDA NO. 2(d)

ORIGINATED BY: Eric Reinbold, Chief of Police

REVIEWED BY: Lauren Gill, Town Manager

SUBJECT: Declaration of Certain Town Equipment from the Police Department to be Surplus and Obsolete.

COUNCIL ACTION REQUESTED:

- 1.) Declare the attached described vehicle equipment and office items as surplus property; and
- 2.) Adopt Resolution No. 19-___, A Resolution of the Town Council of the Town of Paradise declaring certain Town equipment to be surplus and obsolete and authorizing disposal through sale or donation by the Town Manager or her designee.

BACKGROUND:

Over time, equipment, vehicles and office furniture are purchased, installed and replaced. Especially during tight fiscal times, it is prudent to preserve these items in storage for future use, if needed. Over time these items become obsolete as they become worn, dated or as technology evolves. The property listed below may be declared as unusable or outdated as it can no longer be used effectively for Town purposes. The vehicles range in age from twelve to twenty-eight model-years old, and all are in need of mechanical or body repair which would cost more than the estimated value of the vehicles. As such, it is recommended these items be disposed of as surplus property through sale or donation. Prior to sale or donation, any reusable, aftermarket or emergency equipment with remaining useful life, as well as license plates and Town of Paradise or Paradise Police graphics will be removed from the vehicles. The white doors of "black and white" Police vehicles will be spray painted black as required by California Vehicle Code section 27604.

FINANCIAL IMPACT:

The disposal of these vehicles and office items will have no negative impact on the General Fund. While they have reached the end of their useful or viable life for the Town of Paradise, they may be found useful to other people or organizations, potentially generating a minimal amount of revenue when sold to the public.

POLICE VEHICLE EQUIPMENT

1. 2008 Ford Crown Victoria Police Interceptor, VIN 2FAFP71V38X114832, identified as Town of Paradise vehicle PD01, with approximately 119,032 miles, and any upfit equipment attached that has reached the end of its useful life, with the exception of any emergency equipment that is unlawful to be used by the public.
2. 2002 Ford Crown Victoria Police Interceptor, VIN 2FAFP71W22X157511, identified as Town of Paradise vehicle PD13, with approximately 145,113 miles, and any upfit equipment attached that has reached the end of its useful life, with the exception of any emergency equipment that is unlawful to be used by the public.
3. 1992 Ford Bronco 4x4, VIN 1FMEU15N2NLA85221, identified as Town of Paradise vehicle PD29, with approximately 125,733 miles, and any upfit equipment attached that has reached the end of its useful life, with the exception of any emergency equipment that is unlawful to be used by the public.
4. 2003 Ford Crown Victoria Police Interceptor, VIN 2FAFP71WX3X187681, identified as Town of Paradise vehicle PD32, with approximately 195,273 miles, and any upfit equipment attached that has reached the end of its useful life, with the exception of any emergency equipment that is unlawful to be used by the public.
5. 1991 Smart Radar Trailer, VIN 1M9BS0815MC325096, identified as Town of Paradise vehicle PD-TR1 and all equipment currently attached.

OFFICE EQUIPMENT

1. Faux walnut, particle board office bookcase, measuring approximately 72”H x 28”W x 12”D with shelves that has reached the end of its useful life.
2. Faux walnut, particle board office bookcase, measuring approximately 43”H x 28”W x 12”D with shelves that has reached the end of its useful life.

**TOWN OF PARADISE
RESOLUTION NO. 19-__**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PARADISE
DECLARING CERTAIN TOWN PROPERTY TO BE SURPLUS AND AUTHORIZING
DISPOSAL THEREOF**

WHEREAS, the Town of Paradise wishes to dispose of certain equipment from the Police Department through public auction, internet sale, salvage or other legal method that is no longer functional or necessary to the Town's operations.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF THE TOWN OF PARADISE AS FOLLOWS:

Section 1. The following equipment is declared to be surplus:

1. 2008 Ford Crown Victoria Police Interceptor, VIN 2FAFP71V38X114832, identified as Town of Paradise vehicle PD01, with approximately 119,032 miles, and any upfit equipment attached that has reached the end of its useful life, with the exception of any emergency equipment that is unlawful to be used by the public.
2. 2002 Ford Crown Victoria Police Interceptor, VIN 2FAFP71W22X157511, identified as Town of Paradise vehicle PD13, with approximately 145,113 miles, and any upfit equipment attached that has reached the end of its useful life, with the exception of any emergency equipment that is unlawful to be used by the public.
3. 1992 Ford Bronco 4x4, VIN 1FMEU15N2NLA85221, identified as Town of Paradise vehicle PD29, with approximately 125,733 miles, and any upfit equipment attached that has reached the end of its useful life, with the exception of any emergency equipment that is unlawful to be used by the public.
4. 2003 Ford Crown Victoria Police Interceptor, VIN 2FAFP71WX3X187681, identified as Town of Paradise vehicle PD32, with approximately 195,273 miles, and any upfit equipment attached that has reached the end of its useful life, with the exception of any emergency equipment that is unlawful to be used by the public.
5. 1991 Smart Radar Trailer, VIN 1M9BS0815MC325096, identified as Town of Paradise vehicle PD-TR1 and all equipment currently attached.
6. Faux walnut, particle board office bookcase, measuring approximately 72"H x 28"W x 12"D with shelves that has reached the end of its useful life.
7. Faux walnut, particle board office bookcase, measuring approximately 43"H x 28"W x 12"D with shelves that has reached the end of its useful life.

Section 2. Pursuant to Paradise Municipal Code Section 2.45.130, the Town Manager is hereby authorized to dispose of the property set forth in Section 1 through public auction, internet, sale, salvage, donation or other legal method.

PASSED AND ADOPTED by the Town Council of the Town of Paradise on this 13th day of AUGUST, 2019, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

By: _____
Jody Jones, Mayor

ATTEST:

Dina Volenski, CMC, Town Clerk

APPROVED AS TO FORM:

Dwight L. Moore, Town Attorney



**Town of Paradise
Council Agenda Summary
Date: August 13, 2019**

Agenda Item: 2(e)

Originated by: Gina Will, Administrative Services Director

Reviewed by: Lauren Gill, Town Manager

Subject: Monetary Donations

Council Action Requested:

Accept the various private citizen and business donations offered to the Town of Paradise during the month of August 2019 in the amount of \$845.25.

Alternatives:

Do not accept the donations.

Background:

According to Town Resolution #96-17, donations shall be offered directly to the Town Council for acceptance, whenever the donor proposes to restrict the use of the money for a specific purpose.

Discussion:

The Town has received generous donations from various citizens and businesses to support the Town's efforts to maintain services and support community recovery from the 2018 Camp Fire. A schedule of donations is summarized below. These donations can also count toward the matching requirement of the public assistance Cal OES and FEMA claims.

Fiscal Analysis:

The monies have been placed in the appropriate fund according to the desired use of the donor as follows:

Fund	Description	Amount
7811	Animal Control Misc. Donations	165.25
7811	Animal Control Camp Fire Donation	640.00
7815	Camp Fire General Donations	40.00
Totals		845.25

The monies will be budgeted and approved for use by the Town Council in upcoming budgets.



Detail General Ledger Report

G/L Date Range 07/01/19 - 07/31/19

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 7811.30.4540.3650.100 Donations Private Sources								Balance To Date:	\$0.00
07/02/2019	2020-00000005	JE	RA	Revenue Collection Payment Post	Collections			.66	(.66)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>		<i>Amount</i>	<i>Distribution Amount</i>
37822	2020-00000016	Permit#: BP19-00800 Receipt#: 37822 Payee: BALDWIN SHAD & DENISE			BALDWIN SHAD & DENISE	07/02/2019		121.00	(.66)
Total								\$121.00	(\$0.66)
07/02/2019	2020-00000005	JE	RA	Revenue Collection Payment Post	Collections			.66	(1.32)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>		<i>Amount</i>	<i>Distribution Amount</i>
37824	2020-00000016	Permit#: BP19-00801 Receipt#: 37824 Payee: MARJAMA ARCHY W & CLAIRE E REVOCABLE TRUST			MARJAMA ARCHY W & CLAIRE E REVOCABLE TRUST	07/02/2019		121.00	(.66)
Total								\$121.00	(\$0.66)
07/02/2019	2020-00000005	JE	RA	Revenue Collection Payment Post	Collections			.19	(1.51)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>		<i>Amount</i>	<i>Distribution Amount</i>
37823	2020-00000016	Permit#: OS19-01844 Receipt#: 37823 Payee: MARJAMA ARCHY W & CLAIRE E REVOCABLE TRUST			MARJAMA ARCHY W & CLAIRE E REVOCABLE TRUST	07/02/2019		282.00	(.19)
Total								\$282.00	(\$0.19)
07/05/2019	2020-00000011	JE	RA	Revenue Collection Payment Post DF.AC.ACTS - Donation Funds, Animal Control, Animal Control T-Shirts (Revenue)	Collections			30.00	(31.51)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>		<i>Amount</i>	<i>Distribution Amount</i>
2020-00000036	2020-00000031	donation			shelter	07/05/2019		30.00	(30.00)
Total								\$30.00	(\$30.00)
07/10/2019	2020-00000018	JE	RA	Revenue Collection Payment Post	Collections			.19	(31.70)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>		<i>Amount</i>	<i>Distribution Amount</i>
37956	2020-00000040	Permit#: OS19-01995 Receipt#: 37956 Payee: R E CONSTRUCTION			R E CONSTRUCTION	07/10/2019		282.00	(.19)
Total								\$282.00	(\$0.19)
07/11/2019	2020-00000018	JE	RA	Revenue Collection Payment Post	Collections			.19	(31.89)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>		<i>Amount</i>	<i>Distribution Amount</i>
37981	2020-00000045	Permit#: OS19-02027 Receipt#: 37981 Payee: STEVE DOBRICH			STEVE DOBRICH	07/11/2019		282.00	(.19)
Total								\$282.00	(\$0.19)



Detail General Ledger Report

G/L Date Range 07/01/19 - 07/31/19

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 7811.30.4540.3650.100 Donations Private Sources							Balance To Date:		\$0.00
07/11/2019	2020-00000018	JE	RA	Revenue Collection Payment Post	Collections			.58	(32.47)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Distribution Amount</i>
37982	2020-00000045	Permit#: OS19-02031 Receipt#: 37982 Payee: RON ENOS			RON ENOS		07/11/2019	357.00	(.58)
							Total	\$357.00	(\$0.58)
07/13/2019	2020-00000028	JE	RA	Revenue Collection Payment Post	Collections			30.00	(62.47)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Distribution Amount</i>
2020-00000069	2020-00000053	Animal Control Activity			Chameleon		07/13/2019	45.00	(30.00)
							Total	\$45.00	(\$30.00)
07/15/2019	2020-00000028	JE	RA	Revenue Collection Payment Post	Collections			.19	(62.66)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Distribution Amount</i>
38067	2020-00000057	Permit#: OS19-02091 Receipt#: 38067 Payee: RON ENOS			RON ENOS		07/15/2019	282.00	(.19)
							Total	\$282.00	(\$0.19)
07/15/2019	2020-00000028	JE	RA	Revenue Collection Payment Post	Collections			.19	(62.85)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Distribution Amount</i>
38068	2020-00000057	Permit#: OS19-02092 Receipt#: 38068 Payee: RON ENOS			RON ENOS		07/15/2019	282.00	(.19)
							Total	\$282.00	(\$0.19)
07/18/2019	2020-00000031	JE	RA	Revenue Collection Payment Post	Collections			.19	(63.04)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Distribution Amount</i>
38156	2020-00000070	Permit#: OS19-02141 Receipt#: 38156 Payee: RON ENOS			RON ENOS		07/18/2019	282.00	(.19)
							Total	\$282.00	(\$0.19)
07/22/2019	2020-00000031	JE	RA	Revenue Collection Payment Post	Collections			.60	(63.64)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Distribution Amount</i>
38216	2020-00000078	Permit#: BP19-00916 Receipt#: 38216 Payee:					07/22/2019	.60	(.60)
							Total	\$0.60	(\$0.60)
07/23/2019	2020-00000034	JE	RA	Revenue Collection Payment Post	Collections			.66	(64.30)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Distribution Amount</i>
38238	2020-00000085	Permit#: BP19-00934 Receipt#: 38238 Payee: MASON FAMILY TRUST			MASON FAMILY TRUST		07/23/2019	121.00	(.66)
							Total	\$121.00	(\$0.66)



Detail General Ledger Report

G/L Date Range 07/01/19 - 07/31/19

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 7811.30.4540.3650.100 Donations Private Sources							Balance To Date:		\$0.00
07/23/2019	2020-00000034	JE	RA	Revenue Collection Payment Post	Collections			.19	(64.49)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>		<i>Amount</i>	<i>Distribution Amount</i>
38226	2020-00000085	Permit#: OS19-02180 Receipt#: 38226 Payee: RON ENOS			RON ENOS	07/23/2019		282.00	(.19)
							Total	\$282.00	(\$0.19)
07/24/2019	2020-00000034	JE	RA	Revenue Collection Payment Post	Collections			.19	(64.68)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>		<i>Amount</i>	<i>Distribution Amount</i>
38261	2020-00000092	Permit#: OS19-02212 Receipt#: 38261 Payee: MATT THOMPSON			MATT THOMPSON	07/24/2019		282.00	(.19)
							Total	\$282.00	(\$0.19)
07/24/2019	2020-00000034	JE	RA	Revenue Collection Payment Post	Collections			.19	(64.87)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>		<i>Amount</i>	<i>Distribution Amount</i>
38262	2020-00000092	Permit#: OS19-02213 Receipt#: 38262 Payee: MATT THOMPSON			MATT THOMPSON	07/24/2019		282.00	(.19)
							Total	\$282.00	(\$0.19)
07/25/2019	2020-00000040	JE	RA	Revenue Collection Payment Post	Collections			100.00	(164.87)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>		<i>Amount</i>	<i>Distribution Amount</i>
2020-00000133	2020-00000112	pmt of invoice 2020-0002 by James Holmes plus \$100 donation - THANK YOU!			Holmes, James	07/25/2019		300.00	(100.00)
							Total	\$300.00	(\$100.00)
07/29/2019	2020-00000040	JE	RA	Revenue Collection Payment Post	Collections			.19	(165.06)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>		<i>Amount</i>	<i>Distribution Amount</i>
38345	2020-00000104	Permit#: OS19-02350 Receipt#: 38345 Payee: STEVE DOBRICH			STEVE DOBRICH	07/29/2019		282.00	(.19)
							Total	\$282.00	(\$0.19)
07/29/2019	2020-00000040	JE	RA	Revenue Collection Payment Post	Collections			.19	(165.25)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>	<i>Payment Date</i>		<i>Amount</i>	<i>Distribution Amount</i>
38346	2020-00000104	Permit#: OS19-02351 Receipt#: 38346 Payee: STEVE DOBRICH			STEVE DOBRICH	07/29/2019		282.00	(.19)
							Total	\$282.00	(\$0.19)
Account Donations Private Sources Totals							\$0.00	\$165.25	(\$165.25)



Detail General Ledger Report

G/L Date Range 07/01/19 - 07/31/19

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 7811.30.4540.3690.100 Donations - Camp Fire 2018 Miscellaneous							Balance To Date:		\$0.00
07/16/2019	2020-00000018	JE	RA	Revenue Collection Payment Post	Collections			590.00	(590.00)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Distribution Amount</i>
2020-00000067	2020-00000052	Forwarded deposit received by PASH by mistake from Kathleen Friedman and should be for the Animal Control Shelter			Friedman, Kathleen		07/16/2019	590.00	(590.00)
							Total	\$590.00	(\$590.00)
07/18/2019	2020-00000031	JE	RA	Revenue Collection Payment Post	Collections			50.00	(640.00)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Distribution Amount</i>
2020-00000081	2020-00000066	Donation for Animal Control Shelter			Gabriel		07/18/2019	50.00	(50.00)
							Total	\$50.00	(\$50.00)
Account Donations - Camp Fire 2018 Miscellaneous Totals							\$0.00	\$640.00	(\$640.00)
Program Police - Animal Control Totals							\$0.00	\$805.25	
Department Police Totals							\$0.00	\$805.25	
Fund Animal Control Misc Donations Totals							\$0.00	\$805.25	
G/L Account Number 7815.00.0000.3690.100 Donations - Camp Fire 2018 Miscellaneous							Balance To Date:		\$0.00
07/03/2019	2020-00000011	JE	RA	Revenue Collection Payment Post	Collections			40.00	(40.00)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Distribution Amount</i>
2020-00000042	2020-00000029	Camp Fire Victim Donation-to be used for AC Adoption Sponsorship			Shelter		07/03/2019	40.00	(40.00)
							Total	\$40.00	(\$40.00)
Account Donations - Camp Fire 2018 Miscellaneous Totals							\$0.00	\$40.00	(\$40.00)
Program Non Program Activity Totals							\$0.00	\$40.00	
Department Non Department Activity Totals							\$0.00	\$40.00	
Fund General Miscellaneous Donations Totals							\$0.00	\$40.00	
Grand Totals							\$0.00	\$845.25	



TOWN OF PARADISE
Council Agenda Summary
Date: August 13, 2019

Agenda No. 2(f)

ORIGINATED BY: James Pangburn, Acting Town Engineer
Ursula Smith, Administrative Analyst

REVIEWED BY: Lauren Gill, Town Manager

SUBJECT: Intersection Safety Improvement Grant Agreements

COUNCIL ACTION REQUESTED:

1. Approve the Program Supplement Agreement No. F019 to Administering Agency-State Agreement for Federal-aid Projects no. 03-5425F15 to assure receipt of \$247,500 in state funds for the Intersection Safety Improvement Project.
2. Adopt Resolution No. 19-___, A Resolution of the Town Council of the Town of Paradise authorizing the Town Manager, or her designee, to sign the Program Supplement Agreement No. F019 to Administering Agency-State Agreement for Federal-Aid Projects No. 03-5425F15.
3. Amend the 2019/20 Capital Improvement Plan to include this project.

Background:

In April 2018, Caltrans announced Cycle 9 Call-for-Projects for the Highway Safety Improvement Program (HSIP). The purpose of this program is to achieve a significant reduction in traffic fatalities and serious injuries on all public roads. The HSIP requires a data-driven, strategic approach to improving highway safety on all public roads that focuses on performance.

In July 2018, the Town of Paradise submitted an HSIP grant application for the Intersection Safety Improvement project. This project is based on data from the Systematic Safety Analysis Final Report by Kittelson Associates. The report consisted of a town-wide systemic safety analysis based on the five-year (2012-2016) crash data from California Statewide Integrated Traffic Records System (SWITRS), Transportation Injury Mapping System (TIMS), and local police reports. For the study high-priority safety intersections and corridors were identified.

High-priority safety intersections and corridors were identified using the equivalent property damage only (EPDO) and crash rate network screening performance measures from the Highway Safety Manual (HSM). Five specific intersections were selected with high scores for intersections in the Town that had not had recent improvements. In addition to these five high-scoring intersections, the systemic safety analysis identified another eleven similar sites that could benefit from a systemic application of the same treatments. Following field reviews of the sites, limited sight lines, limited advanced intersection warning, and undefined intersection approaches may be influencing safety at the improvement locations.

On December 12, 2018 the Approved HSIP Project List was released and included the Town of Paradise Intersection Safety Improvement Project. The preliminary engineering phase of the project was awarded \$247,500 of Federal funds. The purpose of the project is to improve safety at the identified sixteen stop-controlled intersections at various locations. The countermeasure will be to systemically improve minor street approaches with a combination of splitter islands, additional intersection warning/regulatory signs, improved pavement markings, and improving sight triangles. The sixteen various locations are identified in attachment 1.

Analysis:

The project's request for application for construction deadline is June 30, 2022. There is time for debris removal, road repair completion and coordination, before construction begins.

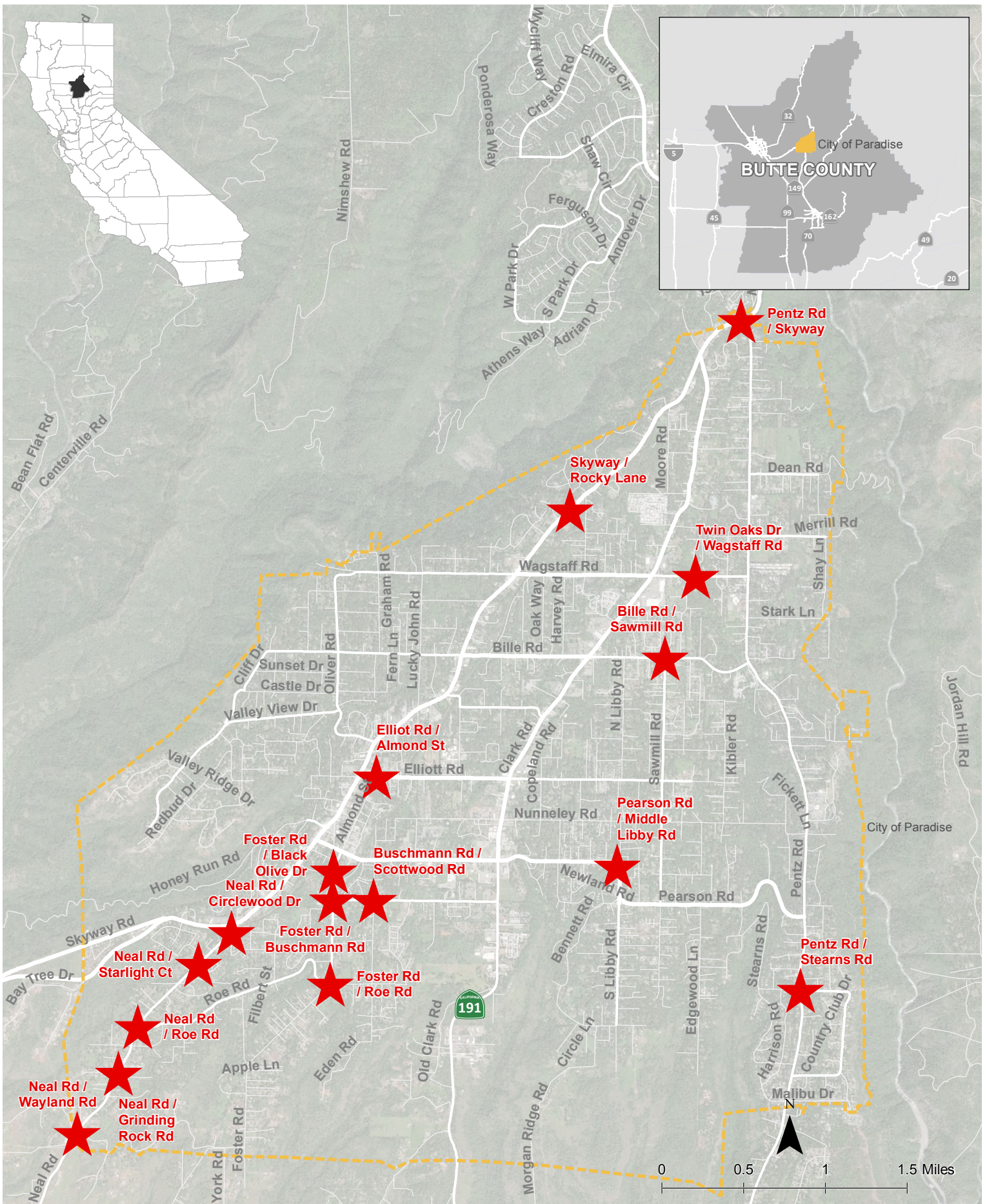
To remain eligible for the allocated grant funding, the Town of Paradise is required to execute Program Supplement Agreements to the Administering Agency-State Agreement for State-Funded Projects (Agreement No. 03-5425DF15). The supplement agreement serve as a contract between the Town of Paradise and California Department of Transportation, binding each to certain responsibilities to process State funded projects. The attached agreements must be approved by the Town to continue receipt of State or Federal funds. In addition, the Town is required to adopt resolutions identifying the newly awarded projects and designate an official authorized to execute Program Supplement Agreements.

Financial Impact:

Total estimated cost for Preliminary Engineering phase of the project is \$275,000. Federal funds will cover \$247,500. The remaining \$27,500 will be absorbed by the Towns Transportation Fund.

Attachments:

1. Attachment 1 – 16 Intersection location Site Vicinity Map
2. Attachment 2 – Program Supplement Agreement No. F019 and Resolution



Town of Paradise, Caltrans District 3
 Various Locations

PROGRAM SUPPLEMENT NO. F019
to
ADMINISTERING AGENCY-STATE AGREEMENT
FOR FEDERAL-AID PROJECTS NO 03-5425F15

Adv Project ID Date: June 5, 2019
0319000098 Location: 03-BUT-0-PRDS
Project Number: HSIPL-5425(041)
E.A. Number:
Locode: 5425

This Program Supplement hereby adopts and incorporates the Administering Agency-State Agreement for Federal Aid which was entered into between the Administering Agency and the State on 04/25/16 and is subject to all the terms and conditions thereof. This Program Supplement is executed in accordance with Article I of the aforementioned Master Agreement under authority of Resolution No. _____ approved by the Administering Agency on _____ (See copy attached).

The Administering Agency further stipulates that as a condition to the payment by the State of any funds derived from sources noted below obligated to this PROJECT, the Administering Agency accepts and will comply with the special covenants or remarks set forth on the following pages.

PROJECT LOCATION:
Sixteen stop-controlled intersections at various locations

TYPE OF WORK: splitter islands, intersection warning/regulatory signs, pavement markings, improved sight triangles **LENGTH:** 0.0(MILES)

Estimated Cost	Federal Funds		Matching Funds	
	ZS30		LOCAL	OTHER
\$275,000.00	\$247,500.00		\$27,500.00	\$0.00

TOWN OF PARADISE

By _____
Title _____
Date _____
Attest _____

STATE OF CALIFORNIA
Department of Transportation

By _____
Chief, Office of Project Implementation
Division of Local Assistance
Date _____

I hereby certify upon my personal knowledge that budgeted funds are available for this encumbrance:

Accounting Officer 

Date 6/5/19 \$247,500.00

SPECIAL COVENANTS OR REMARKS

1. A. The ADMINISTERING AGENCY will advertise, award and administer this project in accordance with the current published Local Assistance Procedures Manual.

B. ADMINISTERING AGENCY agrees that it will only proceed with work authorized for specific phase(s) with an "Authorization to Proceed" and will not proceed with future phase(s) of this project prior to receiving an "Authorization to Proceed" from the STATE for that phase(s) unless no further State or Federal funds are needed for those future phase(s).

C. STATE and ADMINISTERING AGENCY agree that any additional funds which might be made available by future Federal obligations will be encumbered on this PROJECT by use of a STATE-approved "Authorization to Proceed" and Finance Letter. ADMINISTERING AGENCY agrees that Federal funds available for reimbursement will be limited to the amounts obligated by the Federal Highway Administration.

D. Award information shall be submitted by the ADMINISTERING AGENCY to the District Local Assistance Engineer within 60 days of project contract award and prior to the submittal of the ADMINISTERING AGENCY'S first invoice for the construction contract.

Failure to do so will cause a delay in the State processing invoices for the construction phase. Attention is directed to Section 15.7 "Award Package" of the Local Assistance Procedures Manual.

E. ADMINISTERING AGENCY agrees, as a minimum, to submit invoices at least once every six months commencing after the funds are encumbered for each phase by the execution of this Project Program Supplement Agreement, or by STATE's approval of an applicable Finance Letter. STATE reserves the right to suspend future authorizations/obligations for Federal aid projects, or encumbrances for State funded projects, as well as to suspend invoice payments for any on-going or future project by ADMINISTERING AGENCY if PROJECT costs have not been invoiced by ADMINISTERING AGENCY for a six-month period.

If no costs have been invoiced for a six-month period, ADMINISTERING AGENCY agrees to submit for each phase a written explanation of the absence of PROJECT activity along with target billing date and target billing amount.

ADMINISTERING AGENCY agrees to submit the final report documents that collectively constitute a "Report of Expenditures" within one hundred eighty (180) days of PROJECT completion. Failure of ADMINISTERING AGENCY to submit a "Final Report of Expenditures" within 180 days of PROJECT completion will result in STATE imposing sanctions upon ADMINISTERING AGENCY in accordance with the current Local Assistance Procedures Manual.

F. Administering Agency shall not discriminate on the basis of race, religion, age, disability, color, national origin, or sex in the award and performance of any Federal-

SPECIAL COVENANTS OR REMARKS

assisted contract or in the administration of its DBE Program Implementation Agreement. The Administering Agency shall take all necessary and reasonable steps under 49 CFR Part 26 to ensure nondiscrimination in the award and administration of Federal-assisted contracts. The Administering Agency's DBE Implementation Agreement is incorporated by reference in this Agreement. Implementation of the DBE Implementation Agreement, including but not limited to timely reporting of DBE commitments and utilization, is a legal obligation and failure to carry out its terms shall be treated as a violation of this Agreement. Upon notification to the Administering Agency of its failure to carry out its DBE Implementation Agreement, the State may impose sanctions as provided for under 49 CFR Part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801 et seq.).

G. Any State and Federal funds that may have been encumbered for this project are available for disbursement for limited periods of time. For each fund encumbrance the limited period is from the start of the fiscal year that the specific fund was appropriated within the State Budget Act to the applicable fund Reversion Date shown on the State approved project finance letter. Per Government Code Section 16304, all project funds not liquidated within these periods will revert unless an executed Cooperative Work Agreement extending these dates is requested by the ADMINISTERING AGENCY and approved by the California Department of Finance.

ADMINISTERING AGENCY should ensure that invoices are submitted to the District Local Assistance Engineer at least 75 days prior to the applicable fund Reversion Date to avoid the lapse of applicable funds. Pursuant to a directive from the State Controller's Office and the Department of Finance; in order for payment to be made, the last date the District Local Assistance Engineer can forward an invoice for payment to the Department's Local Programs Accounting Office for reimbursable work for funds that are going to revert at the end of a particular fiscal year is May 15th of the particular fiscal year. Notwithstanding the unliquidated sums of project specific State and Federal funding remaining and available to fund project work, any invoice for reimbursement involving applicable funds that is not received by the Department's Local Programs Accounting Office at least 45 days prior to the applicable fixed fund Reversion Date will not be paid. These unexpended funds will be irrevocably reverted by the Department's Division of Accounting on the applicable fund Reversion Date.

H. As a condition for receiving federal-aid highway funds for the PROJECT, the Administering Agency certifies that NO members of the elected board, council, or other key decision makers are on the Federal Government Exclusion List. Exclusions can be found at www.sam.gov.

2. A. ADMINISTERING AGENCY shall conform to all State statutes, regulations and procedures (including those set forth in the Local Assistance Procedures Manual and the Local Assistance Program Guidelines, hereafter collectively referred to as "LOCAL ASSISTANCE PROCEDURES") relating to the federal-aid program, all Title 23 Code of

SPECIAL COVENANTS OR REMARKS

Federal Regulation (CFR) and 2 CFR Part 200 federal requirements, and all applicable federal laws, regulations, and policy and procedural or instructional memoranda, unless otherwise specifically waived as designated in the executed project-specific PROGRAM SUPPLEMENT.

B. Invoices shall be submitted on ADMINISTERING AGENCY letterhead that includes the address of ADMINISTERING AGENCY and shall be formatted in accordance with LOCAL ASSISTANCE PROCEDURES.

C. ADMINISTERING AGENCY must have at least one copy of supporting backup documentation for costs incurred and claimed for reimbursement by ADMINISTERING AGENCY. ADMINISTERING AGENCY agrees to submit supporting backup documentation with invoices if requested by State. Acceptable backup documentation includes, but is not limited to, agency's progress payment to the contractors, copies of cancelled checks showing amounts made payable to vendors and contractors, and/or a computerized summary of PROJECT costs.

D. Indirect Cost Allocation Plan/Indirect Cost Rate Proposals (ICAP/ICRP), Central Service Cost Allocation Plans and related documentation are to be prepared and provided to STATE (Caltrans Audits & Investigations) for review and approval prior to ADMINISTERING AGENCY seeking reimbursement of indirect costs incurred within each fiscal year being claimed for State and federal reimbursement. ICAPs/ICRPs must be prepared in accordance with the requirements set forth in 2 CFR, Part 200, Chapter 5 of the Local Assistance Procedural Manual, and the ICAP/ICRP approval procedures established by STATE.

E. STATE will withhold the greater of either two (2) percent of the total of all federal funds encumbered for each PROGRAM SUPPLEMENT or \$40,000 until ADMINISTERING AGENCY submits the Final Report of Expenditures for each completed PROGRAM SUPPLEMENT PROJECT.

F. Payments to ADMINISTERING AGENCY for PROJECT-related travel and subsistence (per diem) expenses of ADMINISTERING AGENCY forces and its contractors and subcontractors claimed for reimbursement or as local match credit shall not exceed rates authorized to be paid rank and file STATE employees under current State Department of Personnel Administration (DPA) rules. If the rates invoiced by ADMINISTERING AGENCY are in excess of DPA rates, ADMINISTERING AGENCY is responsible for the cost difference, and any overpayments inadvertently paid by STATE shall be reimbursed to STATE by ADMINISTERING AGENCY on demand within thirty (30) days of such invoice.

G. ADMINISTERING AGENCY agrees to comply with 2 CFR, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirement for Federal Awards.

H. ADMINISTERING AGENCY agrees, and will assure that its contractors and subcontractors will be obligated to agree, that Contract Cost Principles and Procedures,

SPECIAL COVENANTS OR REMARKS

48 CFR, Federal Acquisition Regulations System, Chapter 1, Part 31, et seq., shall be used to determine the allowability of individual PROJECT cost items.

I. Every sub-recipient receiving PROJECT funds under this AGREEMENT shall comply with 2 CFR, Part 200, 23 CFR, 48 CFR Chapter 1, Part 31, Local Assistance Procedures, Public Contract Code (PCC) 10300-10334 (procurement of goods), PCC 10335-10381 (non-A&E services), and other applicable STATE and FEDERAL regulations.

J. Any PROJECT costs for which ADMINISTERING AGENCY has received payment or credit that are determined by subsequent audit to be unallowable under 2 CFR, Part 200, 23 CFR, 48 CFR, Chapter 1, Part 31, and other applicable STATE and FEDERAL regulations, are subject to repayment by ADMINISTERING AGENCY to STATE.

K. STATE reserves the right to conduct technical and financial audits of PROJECT WORK and records and ADMINISTERING AGENCY agrees, and shall require its contractors and subcontractors to agree, to cooperate with STATE by making all appropriate and relevant PROJECT records available for audit and copying as required by the following paragraph:

ADMINISTERING AGENCY, ADMINISTERING AGENCY'S contractors and subcontractors, and STATE shall each maintain and make available for inspection and audit by STATE, the California State Auditor, or any duly authorized representative of STATE or the United States all books, documents, papers, accounting records, and other evidence pertaining to the performance of such contracts, including, but not limited to, the costs of administering those various contracts and ADMINISTERING AGENCY shall furnish copies thereof if requested. All of the above referenced parties shall make such AGREEMENT, PROGRAM SUPPLEMENT, and contract materials available at their respective offices at all reasonable times during the entire PROJECT period and for three (3) years from the date of submission of the final expenditure report by the STATE to the FHWA.

L. ADMINISTERING AGENCY, its contractors and subcontractors shall establish and maintain a financial management system and records that properly accumulate and segregate reasonable, allowable, and allocable incurred PROJECT costs and matching funds by line item for the PROJECT. The financial management system of ADMINISTERING AGENCY, its contractors and all subcontractors shall conform to Generally Accepted Accounting Principles, enable the determination of incurred costs at interim points of completion, and provide support for reimbursement payment vouchers or invoices set to or paid by STATE.

M. ADMINISTERING AGENCY is required to have an audit in accordance with the Single Audit Act of 2 CFR 200 if it expends \$750,000 or more in Federal Funds in a single fiscal year of the Catalogue of Federal Domestic Assistance.

N. ADMINISTERING AGENCY agrees to include all PROGRAM SUPPLEMENTS adopting the terms of this AGREEMENT in the schedule of projects to be examined in

SPECIAL COVENANTS OR REMARKS

ADMINISTERING AGENCY's annual audit and in the schedule of projects to be examined under its single audit prepared in accordance with 2 CFR, Part 200.

O. ADMINISTERING AGENCY shall not award a non-A&E contract over \$5,000, construction contracts over \$10,000, or other contracts over \$25,000 [excluding professional service contracts of the type which are required to be procured in accordance with Government Code sections 4525 (d), (e) and (f)] on the basis of a noncompetitive negotiation for work to be performed under this AGREEMENT without the prior written approval of STATE. Contracts awarded by ADMINISTERING AGENCY, if intended as local match credit, must meet the requirements set forth in this AGREEMENT regarding local match funds.

P. Any subcontract entered into by ADMINISTERING AGENCY as a result of this AGREEMENT shall contain provisions B, C, F, H, I, K, and L under Section 2 of this agreement.

3. In the event that right of way acquisition for or construction of this project of the initial federal authorization for preliminary engineering is not started by the close of the tenth fiscal year following the fiscal year in which the project is authorized, the ADMINISTERING AGENCY shall repay the Federal Highway Administration through Caltrans the sum of Federal funds paid under the terms of this agreement.

**TOWN OF PARADISE
RESOLUTION NO. _____**

**RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF
PARADISE AUTHORIZING THE TOWN MANAGER OF THE TOWN OF
PARADISE OR HER DESIGNEE TO SIGN PROGRAM SUPPLEMENT
AGREEMENT NO F019 TO THE ADMINISTERING AGENCY-STATE
AGREEMENT FOR FEDERAL AID PROJECTS CORRESPONDING TO
PROJECT NO. HSIPL 5425 (041).**

WHEREAS, the Town of Paradise has received and will continue to receive federal funds for various transportation projects and has entered into an Agency-State Agreement for Federal-Aid Projects with the California Department of Transportation; and,

WHEREAS, the State of California through its Department of Transportation (Caltrans) administers the Federal Highway Safety Improvement Program (HSIP) and selects projects for funding; and,

WHEREAS, the Intersection Safety Improvement Project currently has \$247,500 of Federal funds allocated to the Project; and,

WHEREAS, Caltrans provides Program Supplement Agreements in accordance with Administering Agency-State Agreement for Federal-Aid Projects, Agreement No. 03-5425F15 (Master Agreement), which upon full execution enables the Town of Paradise to request and receive Federal funds for certain street projects; and,

WHEREAS, Caltrans requires the Town of Paradise to execute the Program Supplement Agreement No. F019 for the Intersection Safety Improvement Project, in order to be eligible to receive Federal-Aid for eligible project costs; and,

WHEREAS, these funds will require that they are managed in accordance with the Caltrans Local Assistance Procedures Manual; and,

WHEREAS, the Town Council of the Town of Paradise has approved and agreed to this Program Supplement Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PARADISE AS FOLLOWS:

Section 1. That the Town Manager of the Town of Paradise, or her designee, is hereby authorized to sign said Agreement on behalf of the Town.

Section 2. The Town Clerk shall certify to the passage and adoption of this resolution.

PASSED AND ADOPTED by the Town Council of the Town of Paradise on this 13th day of August, 2019, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

By: _____
Jody Jones, Mayor

ATTEST:

Dina Volenski, CMC, Town Clerk

APPROVED AS TO FORM:

Dwight L. Moore, Town Attorney



**Town of Paradise
Council Agenda Summary
Date: August 13, 2019**

Agenda Item: 2(g)

Originated by: Gina S. Will, Administrative Services Director/Town Treasurer
Reviewed by: Lauren Gill, Town Manager
Subject: Direct Assessments for Butte County Property Tax Roll

Council Action Requested:

1. Approve Resolution No. 19-___, A Resolution of the Town Council of the Town of Paradise certifying to the County of Butte the validity of the legal process used to place direct charges (special assessments) on the secured tax roll, and
2. Authorize the Town Manager and Administrative Services Director to approve direct charge (special assessment) changes, and
3. Authorize the Town Manager and Administrative Services Director to execute the governing authority certification related to the direct assessments on the property tax roll, or

Alternatives:

Direct staff to bill the fees directly to Town citizens.

Background:

For over ten years the County has provided the Town an economical means of collecting direct assessments by placing them on the property tax roll. It is efficient, cost effective, and provides a higher percentage of collection as compared to the Town billing each citizen directly. It also provides convenience to citizens as they receive fewer invoices and pay directly to fewer agencies.

Discussion:

The County has requested approval of the above documents for house-keeping and as a means of protecting the process for both agencies. As has been the case for several years, for 2019/20, the Town will place assessments on the property tax roll related to:

1. Animal Control Services
2. Annual Septic Operating Permits

Fiscal Analysis:

The County receives \$0.30 per parcel per assessment type for this service. This fee has already been factored into the 2019/20 budget.

TOWN OF PARADISE
RESOLUTION NO. 19-___

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PARADISE
CERTIFYING TO THE COUNTY OF BUTTE THE VALIDITY OF THE LEGAL
PROCESS USED TO PLACE DIRECT CHARGES(SPECIAL ASSESSMENTS)
ON THE SECURED TAX ROLL.

WHEREAS, the notices and election for special assessment fees for the purpose of the Paradise Animal Control Services and Shelter to be included on the regular County property tax bill for property owners of the Town of Paradise was completed on November 2, 2004; and

WHEREAS, the regulatory fees for the purpose of the Paradise Annual Septic Operating Permit to be included on the regular County property tax bill for property owners of the Town of Paradise was completed on May 14, 2013; and

WHEREAS, the Town of Paradise is placing the special assessments on the Butte County secured property tax roll for collection; and

WHEREAS, the Town of Paradise has complied with all laws pertaining to the levy of the special assessments, including Proposition 218, to be collected, respectively per Government Code Section 50075 et seq. and Health and Safety Code Section 6980, and

WHEREAS, the assessments are being levied without regard to property valuation of the properties involved; and

WHEREAS, the Town of Paradise agrees that it shall be solely liable and responsible, and will defend and hold the County of Butte harmless from any liability as a result of claims or claims for refunds and related interest due filed by taxpayers against any assessments, fees, charges or taxes placed on the roll for the Town by the County; and

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Paradise that the list submitted with parcel numbers and amounts are certified as being correct, the Town Manager or Administrative Services/Town Treasurer is hereby authorized to sign any documents required and directed to give the list to the Butte County Auditor on behalf of the Town of Paradise for placement on the secured tax roll for collection:

1. Prop 218 or Compliance Certification and Hold Harmless Statement
2. Property Tax Data Bill Form
3. Authority to Approve Direct Assessment Charges
4. Parcel Listing

UPON MOTION OF COUNCIL MEMBER _____, SECONDED BY
COUNCIL MEMBER _____, THE FOLLOWING WAS PASSED
AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF PARADISE THIS
13TH DAY OF AUGUST, 2019 BY THE FOLLOWING VOTE:

AYES:

NOES:

ABSENT:

NOT VOTING:

Jody Jones, Mayor

ATTEST:

BY: _____
Dina Volenski, CMC, Town Clerk

APPROVED AS TO LEGAL FORM:

BY: _____
Dwight L. Moore, Town Attorney

BUTTE COUNTY AUDITOR-CONTROLLER
2018/19

AUTHORITY TO APPROVE DIRECT CHARGE (SPECIAL ASSESSMENT) CHANGES

DISTRICT/AGENCY TOWN OF PARADISE

TAX CODE 79002, & 79003

The following persons are authorized to approve changes to our Agency's Special Assessment:

TYPED NAME

SIGNATURE

Lauren Gill, Town Manager

Gina Will, Administrative Services
Director/Town Treasurer

Jody Jones

_____ Date

Mayor
Title



**Town of Paradise
Council Agenda Summary
Date: August 13, 2019**

Agenda Item: 2(h)

Originated by: Gina S. Will, Administrative Services Director/Town Treasurer

Reviewed by: Lauren Gill, Town Manager

Subject: Fiscal Year 2017/18 Financial Statement Audit

Council Action Requested:

Following the Town Council's review of the Fiscal year 2017/18 financial statement audit report, staff recommends that the Council receive and file the Report, as submitted.

Background:

Mann, Urrutia, Nelson CPAs & Associates, LLP (MUN CPAs) have completed the annual audit for Fiscal Year 2017/18. 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, 2018.

This was the fifth independent audit conducted by MUN CPAs for the Town of Paradise. The team of auditors that Town staff worked with this year were 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 position.

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 10. Council is encouraged to read the financial statements in their entirety, but staff has highlighted some key results and elements of the financial statements below.

Discussion:

Net Position:

The Town improves its net financial position to \$3.9 million with additional cash, increased loans receivable and infrastructure improvements. Overall, total assets improve 14.5 percent. Cash and investments increase 19 percent, and capital assets increase 23 percent. Restricted cash and investments, accounts and interest receivables, prepaid items, and the advance to the Successor Agency remain unchanged at \$3.7 million. Finally, continued grant funding allows business and housing loan programs to thrive and the receivable increases 5 percent.

The Town reports \$18.30 million of pension liability and pension related net deferred use of resources to its activities as compared to \$19.51 million the prior year. The Town contracts with CalPERS for Pension benefits for its employees. The Town has reduced benefits

new hires and is making the required contributions toward the long-term pension obligation just described. This obligation is being amortized over about a 25-year period.

Noncurrent liabilities due within one year increase 8 percent to \$1.4 million while noncurrent liabilities due in more than one year decrease 6 percent to \$10.6 million. The Town implements GASB 75 for other post employment benefits during the year which increases the obligation reported 78% to \$10.4 million. Note 9 of the financials shows a year to year rollback comparison of other post employment benefits of less than 1 percent. Total liabilities increase 18 percent to \$45.3 million.

Net Position

	Governmental Activities	
	2018	2017
Current and other assets	\$22,132,446	\$20,715,029
Capital assets	<u>22,832,943</u>	<u>18,547,274</u>
Total Assets	44,965,389	39,262,303
Long term liabilities (due in more than one year)	(21,078,625)	(17,148,691)
Net pension liability	(21,713,980)	(19,003,356)
Other liabilities	<u>(2,476,881)</u>	<u>(2,066,899)</u>
Total Liabilities	(45,269,486)	(38,218,946)
Deferred outflow of resources	6,606,990	3,740,417
Deferred inflow of resources	<u>(2,416,719)</u>	<u>(4,242,666)</u>
Net Deferred Use of Resources	<u>4,190,271</u>	<u>(502,249)</u>
Net Position:		
Invested in capital assets, net of debt	21,895,912	17,486,705
Restricted	3,194,155	3,366,413
Unrestricted	<u>(21,203,893)</u>	<u>(20,312,010)</u>
Total Net Position	\$3,886,174	\$541,108

General Fund:

The Town's general fund revenues reflect a 5 percent growth or \$619,944. Taxes and assessments provide 95 percent of the general fund revenues. The temporary 0.50 percent transaction and use tax, Measure C, provides \$1.4 million of those revenues.

Revenues exceed expenses by \$148,485 before transfers are reported. After transfers, the net change in general fund balance is \$485,258. The ending general fund balance for June 30, 2018 is \$3,877,146. Of this, \$1.33 million is the remaining non-spendable but enforceable successor agency loan that is being repaid over time. Most importantly unassigned reserves are \$1.59 million. The unassigned reserves reduce the amount of cash needed to be borrowed annually to fund operations. This is a significant improvement compared to four years ago when there were no unassigned reserves available.

Capital Assets:

At fiscal year-end 2018, the Town had \$22,832,943, 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 \$3,969,452 after depreciation, or 21 percent compared to the prior year. Most of this net increase is from infrastructure improvements.

The Town's fiscal year 2018 capital budget included \$5.3 million in street maintenance, rehabilitation, and new construction and design. The Town added to construction in progress \$5 million and transferred \$5.9 million to infrastructure completed. Some projects are in the final stages before completion, while others are starting preliminary engineering and design. The capital improvement projects are primarily funded through federal and state grants. This year's capital assets additions are:

- Construction in Process:
 - Almond Street Multi-Modal Improvements 63,729
 - Cypress Curve Realignment 927,716
 - Downton Gap Closure Complex 270,312
 - Downtown Paradise Equal Mobility 14,118
 - Greenwood Drive Repair 103,288
 - Maxwell School Connectivity 795,218
 - Measure C Funded Bille Road Overlay 110,402
 - Memorial Trailway Enhancements 1,213,999
 - Paradise Pavement Management Program 58,810
 - Paradise Sewer Feasibility 13,202
 - Pearson Road Bike & Pedestrian Improvements 654,689
 - Pearson Road School Connectivity 519,929
 - Ponderosa School Connectivity 122,143
 - Skyway/Black Olive Signal 15,624
 - Systemic Safety Analysis 144,103

- Buildings and Improvements
 - Fleet Maintenance Bay Construction 104,800
 - Police Department Roof, Windows & Carpet 77,580
 - Town Hall Improvements & HVAC Replacement 18,940

- Machinery and Equipment
 - Engineering Scanner/Plotter 8,474
 - Public Safety Reporting Software 7,380

- Vehicles
 - Building Inspecting Truck with Equipment 29,690
 - Police Explorers & Equipment (3) 150,000
 - Public Works Truck with Equipment 29,691

Outstanding Debt:

At year-end, the Town had \$44.2 million in notes, bonds, capital leases, other post-employment benefits (OPEB), CalPERS pension liability, and compensated absences.

With the implementation of GASB 75 of the OPEB obligation, the total liabilities increased compared to the prior year 5.1 percent. \$1.4 million of the obligations shown in table 4 are due within one year.

Outstanding Debt at Year-end

	Governmental Activities	
	2018	2017
Bonds payable & accreted interest	\$10,389,129	\$10,762,578
Loans payable	16,476	31,692
Capital leases	920,555	1,028,877
OPEB	10,446,476	10,468,835
CAL FIRE OPEB Note	339,785	406,968
Net pension liability	21,713,980	19,003,356
Compensated absences	409,469	393,411
Total Liabilities	\$44,235,870	\$42,095,717

No additional bonds or notes were issued in 2017/18. The Town continues to purchase long deferred equipment and vehicle replacements that are being financed through lease purchases. So, three leases were added during the year, but one lease was paid off. By capping benefits for all employee groups and by starting an irrevocable trust to begin funding the future obligation, the Town is containing the OPEB obligation. The Town contributed \$68,894 to the trust in 2017/18. Despite the Town’s contribution toward the net pension liability as dictated by CalPERS, the net pension liability increased. The Town has taken measures to mitigate these benefits in the future and the obligation is being amortized over a period of about 25 years.

Conclusion:

The Town will maintain services and a balanced general fund budget for 2018/19 and 2019/20 by using \$3.2 million of a \$5 million insurance claim for lost tax revenue. The State of California has backfilled lost property tax revenue for 2018/19 and 2 more fiscal years. This will allow the Town to maintain unassigned cash flow reserves of \$1.5 million. In addition, it will have reserves from Measure C revenues of \$1.1 million. Combined, these reserves are \$2.6 million and are 22 percent of the 2018/19 general fund financial uses.

The Town has sufficient funding to maintain services, pay personnel and operating costs, and pay debt service obligations until the PG&E settlement is received and a long term financial recovery plan is implemented.

Fiscal Impact Analysis:

The action to receive and file the 2017/18 audit report does not 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.

**TOWN OF PARADISE
FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED JUNE 30, 2018**

TOWN OF PARADISE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2018

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TOWN OF PARADISE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2018

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TOWN OF PARADISE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2018

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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, each major fund, and the aggregate remaining fund information of the Town of Paradise, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Paradise'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, each major fund, and the aggregate remaining fund information of the Town of Paradise, as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis Matter*Change in Accounting Principle*

As described in Note 1 to the financial statements, in 2018, the City adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financing Reporting for Post-employment Benefits Other than Pensions*. 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, pension related schedules, and other post-employment benefit schedules 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 governmental nonmajor fund financial statements and budgetary comparison schedules, and the combining fiduciary fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual governmental nonmajor fund financial statements, budgetary comparison schedules, and the combining fiduciary fund schedules 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, budgetary comparison schedules, and the combining fiduciary fund schedules 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 August 5, 2019, 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 the Town of Paradise's internal control over financial reporting and compliance.



Sacramento, California
August 5, 2019

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, 2018. 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 police, fire, community development, engineering, and general administration. Property taxes, motor vehicle in lieu, and sales taxes fund most of these activities.

The Town improves its net financial position to \$3.9 million with additional cash, increased loans receivable and infrastructure improvements. Overall, total assets improve 14.5 percent. Cash and investments increase 19 percent, and capital assets increase 23 percent. Restricted cash and investments, accounts and interest receivables, prepaid items, and the advance to the Successor Agency remain unchanged at \$3.7 million. Finally, continued grant funding allows business and housing loan programs to thrive and the receivable increased 5 percent.

The Town reports \$18.30 million of pension liability and pension related net deferred use of resources to its activities as compared to \$19.51 million the prior year. The Town contracts with CalPERS for Pension benefits for its employees. The Town has reduced benefits for new hires and is making the required contributions toward the long-term pension obligation just described. This obligation is being amortized over about a 25-year period.

Noncurrent liabilities due within one year increased 8 percent to \$1.4 million while noncurrent liabilities due in more than one year decreased 6 percent to \$10.6 million. The Town implemented GASB 75 for other post employment benefits during the year which increased the obligation reported by 78% to \$10.4 million. Note 9 of the financials shows a year to year rollback comparison of other post employment benefits of less than 1 percent. Total liabilities increased 18 percent to \$45.3 million.

**Table 1
Net Position**

	Governmental Activities	
	2018	2017
Current and other assets	\$22,132,446	\$20,715,029
Capital assets	22,832,943	18,547,274
Total Assets	44,965,389	39,262,303
Long term liabilities (due in more than one year)	(21,078,625)	(17,148,691)
Net pension liability	(21,713,980)	(19,003,356)
Other liabilities	(2,476,881)	(2,066,899)
Total Liabilities	(45,269,486)	(38,218,946)
Deferred outflow of resources	6,606,990	3,740,417
Deferred inflow of resources	(2,416,719)	(4,242,666)
Net Deferred Use of Resources	4,190,271	(502,249)
Net Position:		
Invested in capital assets, net of debt	21,895,912	17,486,705
Restricted	3,194,155	3,366,413
Unrestricted	(21,203,893)	(20,312,010)
Total Net Position	\$3,886,174	\$541,108

Table 2 below shows another perspective of the net assets of the Town. The Town's total general revenues which include property taxes, and sales taxes, and motor vehicle in-lieu grew 5 percent to \$12.4 million. Charges for services increased 32 percent. Operating grants and contributions increased 4 percent and capital grants and contributions increased 186 percent. In total, revenues increased 23 percent to \$21.7 million.

Expenses decreased 21 percent to \$14.9 million. General government expenses decreased \$5 million primarily because there is not a large pension obligation increase like in the prior year. Community development, public safety, parks and recreation and streets increased 28 percent, 8 percent, 1 percent and 18 percent respectively, from increase services to the community. Public works decreased 8 percent and interest on long term debt decreased 2 percent.

Even with a negative \$3.5 million prior period restatement of net position primarily related to GASB 75 recording of other postemployment benefits, the change in net position is an increase of \$3.3 million.

Table 2
Changes in Net Position

	Governmental Activities	
	2018	2017
Revenues		
Program Revenues:		
Charges for Services	\$1,839,151	\$1,388,301
Operating Contributions & Grants	2,927,382	2,821,056
Capital Contributions & Grants	4,537,278	1,587,615
General Revenues:		
Property Taxes	5,028,233	4,854,651
Other Taxes	4,753,052	4,599,596
Motor vehicle in-lieu	2,342,664	2,252,443
Other general revenues	<u>298,782</u>	<u>123,192</u>
Total Revenues	<u>21,726,542</u>	<u>17,626,854</u>
Program expenses		
General Government	1,068,046	6,095,631
Community Development	766,065	600,034
Public Safety	8,973,187	8,302,395
Public Works	948,220	1,032,161
Parks & Recreation	193,293	190,829
Streets	2,249,447	1,907,411
Interest on Long Term Debt	<u>680,251</u>	<u>695,829</u>
Total Expenses	<u>14,878,509</u>	<u>18,824,290</u>
Change in Net Position before prior period adjustments	6,848,033	(1,197,436)
Prior period adjustments	<u>(3,502,967)</u>	<u>0</u>
Change in net position	<u>\$3,345,066</u>	<u>(\$1,197,436)</u>

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 \$7.68 million. This is a 7 percent increase in governmental fund balances. Unassigned fund balances improved to \$1.6 million. Unassigned funds provide critical cash flow for government operations.

General Fund Highlights

Over the course of the year, the Town Council approved budget revisions for material changes as they were identified. A thorough mid-year budget review was completed which reflected revised personnel costs and other operating expenditures where needed.

The Town's general fund revenues reflect a 5 percent growth or \$619,944. Taxes and assessments provide 95 percent of the general fund revenues. The temporary 0.50 percent transaction and use tax, Measure C, provides \$1.4 million of those revenues.

With the increased revenues, the Town was able to maintain critical operating expenses and capital outlay investments to the general fund. The general fund maintains historically low full time equivalency employees of 47.53 employees for the fiscal year, well below its pre-recession levels of 81.32.

Expenses in total reflect a 1 percent decrease. As expected in the general fund, public safety represents 67 percent of general fund expenditures. Public safety expenditures increased 6 percent in order to maintain appropriate level of services for the community. With the \$604,000 bad debt write off recorded in general government the prior year, general government expenses have decreased 20 percent. Debt service principal and interest reflect almost no change at \$1.4 million.

Revenues exceed expenses by \$148,485 before transfers are reported. After transfers, the net change in general fund balance is \$485,258. The ending general fund balance for June 30, 2018 is \$3,877,146. Of this, \$1.33 million is the remaining non-spendable but enforceable successor agency loan that is being repaid over time. Most importantly unassigned reserves are \$1.59 million. The unassigned reserves reduce the amount of cash needed to be borrowed annually to fund operations. This is a significant improvement compared to four years ago when there were no unassigned reserves available.

Other Major Governmental Funds

The active transportation program is a federal grant funding source for important capital improvement projects. The grants provided funding of \$2.56 million during the year to further the following improvement projects:

- Pearson Road Safe Routes to School
- Maxwell Drive Safe Routes to School
- Almond Street Multi-Modal Improvements
- Memorial Trailway Class I Enhancements
- Ponderosa Elementary Safe Routes to School

The home grant fund is another federal grant funding source to allow the Town to provide income eligible community members grants and loans for housing purposes. The Town is able to provide low interest and interest forgivable loans to first time home buyers. Also, the Town can provide loans and grants for housing rehabilitation projects. Finally, the Town has provided funding for multi-family housing projects. The Town funded \$519,788 worth of projects during the year, and has loans outstanding of \$10.2 million.

The Cal home rehabilitation fund is very similar to the above, in that it is a funding source for housing and grants and loans for income eligible community members. It is a California state funding source. The Town completed \$40,000 worth of projects during the year, and has loans outstanding of \$2.5 million.

The capital improvement project fund acts as a clearing fund where project expenses are matched up to their funding sources. \$4.9 million in activity was recorded this year compared to \$2.2 million the prior year. The Town has been actively seeking grants and funding to help improve the Town's road safety, drainage issues and infrastructure.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At fiscal year-end 2018, the Town had \$22,832,943, 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 \$3,969,452 after depreciation, or 21 percent compared to the prior year. Most of this net increase is from infrastructure improvements.

The Town's fiscal year 2018 capital budget included \$5.3 million in street maintenance, rehabilitation, and new construction and design. The Town added to construction in progress \$5 million and transferred \$5.9 million to infrastructure completed. Some projects are in the final stages before completion, while others are starting preliminary engineering and design. The capital improvement projects are primarily funded through federal and state grants. This year's capital assets additions are:

- Construction in Process:
 - Almond Street Multi-Modal Improvements 63,729
 - Cypress Curve Realignment 927,716
 - Downton Gap Closure Complex 270,312
 - Downtown Paradise Equal Mobility 14,118
 - Greenwood Drive Repair 103,288
 - Maxwell School Connectivity 795,218
 - Measure C Funded Bille Road Overlay 110,402
 - Memorial Trailway Enhancements 1,213,999
 - Paradise Pavement Management Program 58,810
 - Paradise Sewer Feasibility 13,202
 - Pearson Road Bike & Pedestrian Improvements 654,689
 - Pearson Road School Connectivity 519,929
 - Ponderosa School Connectivity 122,143
 - Skyway/Black Olive Signal 15,624
 - Systemic Safety Analysis 144,103
- Buildings and Improvements
 - Fleet Maintenance Bay Construction 104,800
 - Police Department Roof, Windows & Carpet 77,580
 - Town Hall Improvements & HVAC Replacement 18,940
- Machinery and Equipment
 - Engineering Scanner/Plotter 8,474
 - Public Safety Reporting Software 7,380
- Vehicles
 - Building Inspecting Truck with Equipment 29,690
 - Police Explorers & Equipment (3) 150,000
 - Public Works Truck with Equipment 29,691

Table 3 below shows the \$22.8 million, net of depreciation, in a broad range of capital assets, including police and fire equipment, buildings, roads, and vehicles.

Table 3
Capital Assets at Year-end
(Net of Depreciation)

	Governmental Activities	
	2018	2017
Land	\$1,375,284	\$1,375,284
Construction in progress	2,239,385	3,130,174
Buildings and improvements	644,875	515,603
Infrastructure	17,053,290	12,202,275
Machinery and equipment	300,938	397,041
Vehicles	<u>1,219,171</u>	<u>1,243,114</u>
Totals	\$22,832,943	\$18,863,491

Debt

At year-end, the Town had \$44.2 million in notes, bonds, capital leases, other post-employment benefits (OPEB), CalPERS pension liability, and compensated absences. With the implementation of GASB 75, OPEB obligation, the total liabilities increased compared to the prior year 5.1 percent. \$1.4 million of the obligations shown in table 4 are due within one year.

Table 4
Outstanding Debt at Year-end

	Governmental Activities	
	2018	2017
Bonds payable & accreted interest	\$10,389,129	\$10,762,578
Loans payable	16,476	31,692
Capital leases	920,555	1,028,877
OPEB	10,446,476	10,468,835
CAL FIRE OPEB Note	339,785	406,968
Net pension liability	21,713,980	19,003,356
Compensated absences	<u>409,469</u>	<u>393,411</u>
Total Liabilities	\$44,235,870	\$42,095,717

No additional bonds or notes were issued in 2017/18. The Town continues to purchase long deferred equipment and vehicle replacements that are being financed through lease purchases. So, three leases were added during the year, but one lease was paid off. By capping benefits for all employee groups and by starting an irrevocable trust to begin funding the future obligation, the Town is containing the OPEB obligation. The Town contributed \$68,894 to the trust in 2017/18. Despite the Town's contribution toward the net pension liability as dictated by CalPERS, the net pension liability increased. The Town has taken measures to mitigate these benefits in the future and the obligation is being amortized over a period of about 25 years.

Please refer to Notes 7, 8 and 9 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 a police department found money fund. As of January 2012, it elected to become the successor agency of the former Paradise Redevelopment Agency (Agency). The Town's current role is to manage the receipt and disbursement of monies related to debt service of enforceable obligations of the Agency. The Town also manages a general trust fund. All of the related activity is 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 and the general trust fund are reported in a 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 \$5,339 and the private-purpose trust funds net position is negative \$6.52 million as of June 30, 2018.

NEXT YEAR'S BUDGET AND ASSUMPTIONS

On November 8, 2018, the Camp Fire, the most destructive wildfire in California State history, swept through the Town of Paradise. It claimed the lives of 85 individuals and destroyed over 10,000 structures, most of which were homes. A community visioning process was completed with a consensus that a more resilient fire resistant town be rebuilt. With the help of Federal, State and local partners, the Town has started long term recovery planning and projects.

The Town has reached a settlement with Pacific Gas and Electric Company (PG&E), on the Camp Fire for the sum of \$270 million. After attorney and other fees are processed, the Town is expected to receive about \$240 million. Currently, the Town expects to receive these monies in the summer of 2020. The Town will establish a formal process for planning the use of the funds. The majority is expected to be used to maintain appropriate service levels until the Town's tax base is restored. Funds will also be used to leverage grant monies for recovery projects.

The Town will restore the facilities and equipment lost during the fire through insurance claims. Insurance, to date, has given the Town \$2.5 million toward those losses. FEMA and California Governor's Office of Emergency Services will assist the Town with infrastructure restoration through public assistance and hazard mitigation grants. The Town received a \$5 million advance of public assistance grant funds.

At the issuance of these financial statements, all twelve months have been completed of the 2018/19 fiscal year and the 2019/20 budget has been created.

The Town will maintain services and a balanced general fund budget for 2018/19 and 2019/20 by using \$3.2 million of a \$5 million insurance claim for lost tax revenue. The State of California has backfilled lost property tax revenue for 2018/19 and 2 more fiscal years. This will allow the Town to maintain unassigned cash flow reserves of \$1.5 million. In addition, it will have reserves from Measure C revenues of \$1.1 million. Combined, these reserves are \$2.6 million and are 22 percent of the 2018/19 general fund financial uses.

The Town has sufficient funding to maintain services, pay personnel and operating costs, and pay debt service obligations until the PG&E settlement is received and a long term financial recovery plan is implemented.

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, 2018

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and investments (Note 3)	\$ 4,966,855
Restricted cash and investments with fiscal agents (Note 3)	11,239
Accounts receivable	2,317,000
Interest receivable	19,294
Prepaid items	62,534
Advance to the Successor Agency (Note 14)	1,334,971
Loans receivable (Note 4)	13,420,553
Capital assets (Note 5):	
Non-depreciable:	
Land and construction in progress	3,614,669
Depreciable:	
Infrastructure, buildings, vehicles, and equipment	33,682,286
Accumulated depreciation	<u>(14,464,012)</u>
Total capital assets	<u>22,832,943</u>
Total Assets	<u>44,965,389</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
2018 Pension contributions (Note 8)	1,387,082
Changes in the net pension liability (Note 8)	4,440,559
Changes in the net OPEB liability (Note 9)	<u>779,349</u>
Total Deferred Outflows of Resources	<u>6,606,990</u>
<u>LIABILITIES</u>	
Accounts payable	933,034
Accrued wages	82,672
Unearned revenue	17,910
Non-current liabilities (Note 7):	
Due within one year	1,443,265
Due in more than one year	10,632,149
Other post employment benefits (Note 9)	10,446,476
Net pension liability (Note 8)	<u>21,713,980</u>
Total Liabilities	<u>45,269,486</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Changes in the net pension liability (Note 8)	2,412,639
Changes in the net OPEB liability (Note 9)	<u>4,080</u>
Total Deferred Inflows of Resources	<u>2,416,719</u>
<u>NET POSITION</u>	
Net investment in capital assets	21,895,912
Restricted for:	
Public safety	431,901
Streets and roads	1,166,619
Community development	299,323
Wastewater and drainage	1,280,920
Capital projects	15,392
Unrestricted	<u>(21,203,893)</u>
Total Net Position	<u>\$ 3,886,174</u>

See accompanying notes to the basic financial statements.

TOWN OF PARADISE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental activities:					
General government	\$ 1,068,046	\$ 171,471	\$ 198,836	\$ -	\$ (697,739)
Community development	766,065	1,416,804	548,791	-	1,199,530
Public safety	8,973,187	150,614	263,527	-	(8,559,046)
Public works	948,220	62,352	868,024	-	(17,844)
Parks and recreation	193,293	2,920	-	-	(190,373)
Streets	2,249,447	34,990	1,048,204	4,537,278	3,371,025
Interest on long term debt	680,251	-	-	-	(680,251)
Total Governmental Activities	<u>\$ 14,878,509</u>	<u>\$ 1,839,151</u>	<u>\$ 2,927,382</u>	<u>\$ 4,537,278</u>	<u>\$ (5,574,698)</u>
				<u>Program Revenues</u>	

General Revenues:		
Taxes:		
Secured and unsecured property taxes	\$	5,028,233
Sales and usage taxes		3,270,551
Transient lodging tax		240,589
Franchise taxes		1,017,777
Real property transfer taxes		91,983
Other taxes		132,152
Motor vehicle in-lieu, unrestricted		2,342,664
Homeowners property tax relief, unrestricted		89,063
Investment income		60,695
Other		149,024
Total General Revenues		<u>12,422,731</u>
Change in Net Position		6,848,033
Net Position - July 1, 2017		<u>541,108</u>
Prior period restatement (Note 15)		(3,502,967)
Net Position - July 1, 2017, restated		<u>(2,961,859)</u>
Net Position - June 30, 2018		<u>\$ 3,886,174</u>

See accompanying notes to the basic financial statements.

TOWN OF PARADISE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2018

	General Fund	Active Transportation Program	Home Grant Fund	Cal Home Rehabilitation Fund
<u>ASSETS</u>				
Cash and investments	\$ 1,152,380	\$ -	\$ 43,671	\$ 47,119
Restricted cash and investments with fiscal agents	11,239	-	-	-
Accounts receivable	1,150,211	500,586	7,077	-
Interest receivable	8,739	-	151	162
Prepaid items	20,764	-	-	-
Due from other funds	587,130	-	-	-
Advance to the Successor Agency	1,334,971	-	-	-
Loans receivable	-	-	10,182,580	2,454,683
	-	-	10,182,580	2,454,683
Total Assets	\$ 4,265,434	\$ 500,586	\$ 10,233,479	\$ 2,501,964
 <u>LIABILITIES</u>				
Accounts payable	\$ 330,258	\$ -	\$ 261	\$ -
Accrued wages	58,030	-	-	-
Due to other funds	-	500,677	10,444	-
Unearned revenue	-	-	-	-
	-	-	-	-
Total Liabilities	388,288	500,677	10,705	-
 <u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred inflows of resources	-	-	10,182,580	2,454,683
	-	-	10,182,580	2,454,683
 <u>FUND BALANCES</u>				
Nonspendable	1,355,735	-	-	-
Restricted	-	-	40,194	47,281
Assigned	928,850	-	-	-
Unassigned	1,592,561	(91)	-	-
	1,592,561	(91)	-	-
Total Fund Balances	3,877,146	(91)	40,194	47,281
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 4,265,434	\$ 500,586	\$ 10,233,479	\$ 2,501,964

See accompanying notes to the basic financial statements.

TOWN OF PARADISE
BALANCE SHEET (CONTINUED)
GOVERNMENTAL FUNDS
JUNE 30, 2018

	Capital Improvement	Other Governmental Funds	Total Governmental Funds
<u>ASSETS</u>			
Cash and investments	\$ 497,067	\$ 3,226,618	\$ 4,966,855
Restricted cash and investments with fiscal agents	-	-	11,239
Accounts receivable	-	659,126	2,317,000
Interest receivable	-	10,242	19,294
Prepaid items	-	41,770	62,534
Due from other funds	-	313,796	900,926
Advance to the Successor Agency	-	-	1,334,971
Loans receivable	-	783,290	13,420,553
	-	783,290	13,420,553
Total Assets	\$ 497,067	\$ 5,034,842	\$ 23,033,372
<u>LIABILITIES</u>			
Accounts payable	\$ 497,067	\$ 105,448	\$ 933,034
Accrued wages	-	24,642	82,672
Due to other funds	-	389,805	900,926
Unearned revenue	-	17,910	17,910
	-	537,805	1,934,542
Total Liabilities	497,067	537,805	1,934,542
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred inflows of resources	-	783,289	13,420,552
<u>FUND BALANCES</u>			
Nonspendable	-	41,770	1,397,505
Restricted	-	3,672,484	3,759,959
Assigned	-	-	928,850
Unassigned	-	(506)	1,591,964
	-	3,713,748	7,678,278
Total Fund Balances	-	3,713,748	7,678,278
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 497,067	\$ 5,034,842	\$ 23,033,372

See accompanying notes to the basic financial statements.

TOWN OF PARADISE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2018

Total fund balances of governmental funds \$ 7,678,278

Amounts reported for governmental activities in the Statement of Net Position are different from those reported in the governmental funds because of the following:

Capital assets net of accumulated depreciation of \$14,464,012 have not been included as financial resources in the governmental funds 22,832,943

Certain notes, loans, and interest receivables are not available to pay for current period expenditures and therefore are offset by deferred inflows of resources in the governmental funds 13,420,552

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.

Bonds payable (5,560,894)

Loans payable (16,476)

Accreted interest payable (4,828,235)

Capital leases payable (920,555)

Other post-employment benefits (10,446,476)

CDF retiree health vesting (339,785)

Net pension liability (21,713,980)

Compensated absences (409,469)

Deferred inflows of resources related to changes in the net pension liability are not applicable to the current period. (2,412,639)

Deferred inflows of resources related to changes in the net OPEB liability are not applicable to the current period. (4,080)

Deferred outflows related to changes in the net pension liability are not reported in the governmental funds. 4,440,559

Deferred outflows of resources related to 2018 pension contributions were made subsequent to the measurement date. 1,387,082

Deferred outflows related to changes in the net OPEB liability are not reported in the governmental funds: 779,349

Net position of governmental activities \$ 3,886,174

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, 2018

	<u>General Fund</u>	<u>Active Transportation Program</u>	<u>Home Grant Fund</u>	<u>Cal Home Rehabilitation Fund</u>
<u>REVENUES</u>				
Taxes and assessments	\$ 12,080,860	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	4,560	-	-	-
Fines and forfeitures	91,871	-	-	-
Use of money and property	33,692	-	385	415
Intergovernmental revenues	197,118	2,558,559	360,146	-
Charges for services	232,550	-	-	-
Program income	-	-	144,687	96,254
Other revenues	37,313	-	-	-
	<u>12,677,964</u>	<u>2,558,559</u>	<u>505,218</u>	<u>96,669</u>
Total Revenues				
<u>EXPENDITURES</u>				
Current:				
General government	2,131,314	-	-	-
Community development	199,766	-	519,788	40,000
Public safety	8,421,928	-	-	-
Public works	58,894	-	-	-
Parks and recreation	15,988	-	-	-
Streets	-	-	-	-
Capital Outlay	291,468	-	-	-
Debt service:				
Principal	922,292	-	-	-
Interest and fiscal charges	487,829	-	-	-
	<u>12,529,479</u>	<u>-</u>	<u>519,788</u>	<u>40,000</u>
Total Expenditures				
Excess of revenues over (under) expenditures	<u>148,485</u>	<u>2,558,559</u>	<u>(14,570)</u>	<u>56,669</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds from the issuance of debt	-	-	-	-
Transfers in	763,649	-	-	-
Transfers out	(278,391)	(2,557,695)	(122,562)	(8,613)
	<u>485,258</u>	<u>(2,557,695)</u>	<u>(122,562)</u>	<u>(8,613)</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balances	633,743	864	(137,132)	48,056
Fund Balances (Deficits) - July 1, 2017	<u>3,243,403</u>	<u>(955)</u>	<u>177,326</u>	<u>(775)</u>
Fund Balances (Deficits) - June 30, 2018	<u>\$ 3,877,146</u>	<u>\$ (91)</u>	<u>\$ 40,194</u>	<u>\$ 47,281</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, 2018

<u>REVENUES</u>	<u>Capital Improvement</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Taxes and assessments	\$ -	\$ 132,152	\$ 12,213,012
Licenses, permits, and impact fees	-	1,057,757	1,062,317
Fines and forfeitures	-	28,193	120,064
Use of money and property	-	26,203	60,695
Intergovernmental revenues	-	4,348,837	7,464,660
Charges for services	-	141,142	373,692
Program income	-	37,620	278,561
Other revenues	-	<u>114,652</u>	<u>151,965</u>
Total Revenues	<u>-</u>	<u>5,886,556</u>	<u>21,724,966</u>
 <u>EXPENDITURES</u>			
Current:			
General government	-	9,976	2,141,290
Community development	-	608,640	1,368,194
Public safety	-	234,024	8,655,952
Public works	-	1,000,884	1,059,778
Parks and recreation	-	-	15,988
Streets	-	1,342,110	1,342,110
Capital Outlay	4,880,270	214,084	5,385,822
Debt service:			
Principal	-	43,683	965,975
Interest and fiscal charges	-	-	<u>487,829</u>
Total Expenditures	<u>4,880,270</u>	<u>3,453,401</u>	<u>21,422,938</u>
Excess of revenues over (under) expenditures	<u>(4,880,270)</u>	<u>2,433,155</u>	<u>302,028</u>
 <u>OTHER FINANCING SOURCES (USES)</u>			
Proceeds from the issuance of debt	-	209,382	209,382
Transfers in	4,895,231	575,085	6,233,965
Transfers out	-	<u>(3,266,704)</u>	<u>(6,233,965)</u>
Total Other Financing Sources (Uses)	<u>4,895,231</u>	<u>(2,482,237)</u>	<u>209,382</u>
Net Change in Fund Balances	14,961	(49,082)	511,410
Fund Balances (Deficits) - July 1, 2017	<u>(14,961)</u>	<u>3,762,830</u>	<u>7,166,868</u>
Fund Balances (Deficits) - June 30, 2018	<u>\$ -</u>	<u>\$ 3,713,748</u>	<u>\$ 7,678,278</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, 2018

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	\$	511,410
<p>Amounts reported for governmental activities in the Statement of Activities are different because of the following:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are capitalized and allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital asset purchases capitalized		5,453,837
Depreciation expense		(1,484,385)
<p>Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.</p>		
Capital lease obligation principal payments		317,704
Bond principal payments		536,963
Notes payable payments		15,216
Accreted interest, net change		(163,514)
CDF retiree health vesting		67,183
<p>Issuance of debt is an other financing source in governmental funds, but an increase in long-term liabilities in the Statement of Net Position.</p>		
Proceeds from capital lease		(209,382)
<p>Receipts of payments and disbursements of funds related to notes and loans receivables are reported as revenues and expenditures, respectively, in governmental funds, but an increase and decrease, respectively, in notes receivable in the Statement of Net Position.</p>		
Loan program receipts		(296,226)
Interest accrual on loans		300,743
Loans made during the year		602,706
<p>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):</p>		
Compensated absences		(16,058)
Pension expense related to deferred outflows and inflows of resources		1,206,627
Other post-employment benefits		5,209
		5,209
Change in net position of governmental activities	\$	6,848,033

See accompanying notes to the basic financial statements.

TOWN OF PARADISE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

<u>ASSETS</u>	<u>Private- Purpose Trust Funds</u>	<u>Agency Funds</u>
Cash and investments (Note 3)	\$ 215,656	\$ 5337
Restricted cash and investments with fiscal agents (Note 3)	420,471	-
Accounts receivable	1	-
Interest receivable	<u>-</u>	<u>2</u>
Total Assets	<u>636,128</u>	<u>5,339</u>
 <u>LIABILITIES</u>		
Accounts payable	9,073	-
Accrued payroll payable	122	-
Interest payable	22,211	-
Due to others	-	5,339
Long-term debt, due within one year (Note 14)	105,000	-
Long-term debt, due in more than one year (Note 14)	<u>7,019,971</u>	<u>-</u>
Total Liabilities	<u>7,156,377</u>	<u>\$ 5,339</u>
 <u>NET POSITION</u>		
Unrestricted	<u>(6,520,249)</u>	
Total net deficit	<u>\$ (6,520,249)</u>	

See accompanying notes to the basic financial statements.

TOWN OF PARADISE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Private- Purpose Trust Funds</u>
<u>ADDITIONS</u>	
Taxes and assessments	\$ 503,000
Investment revenue	4,381
Intergovernmental revenue	<u>448,087</u>
Total Additions	<u>955,468</u>
<u>DEDUCTIONS</u>	
Administrative expenses	65,445
Interest expense	324,014
Intergovernmental expenses	<u>456,338</u>
Total Deductions	<u>845,797</u>
Changes in net position	109,671
Net deficit - July 1, 2017	<u>(6,629,920)</u>
Net deficit - June 30, 2018	<u>\$ (6,520,249)</u>

See accompanying notes to the basic financial statements.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

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.

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 Town's net position is reported in three parts - net investment in capital assets, 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.

The Statement of Activities presents a comparison between direct expenses and program revenues 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. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditure/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The Town does not have any proprietary funds. An emphasis is placed on major funds within the governmental category 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 and deferred outflows of resources, liabilities and deferred inflows of resources, 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 and deferred outflows of resources, liabilities and deferred inflows of resources, 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, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 two agency funds. Agency funds use the accrual method of accounting but have no measurement focus as only 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.

Active Transportation Program - This fund accounts for installing critical infrastructure to allow residents to enjoy the benefits of safe active transportation throughout the Town.

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.

Capital Improvement (CIP Fund) - This fund accounts for capital improvement project activities and transactions.

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:

- 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. The government-wide financial statements 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 deferred outflows of resources and all liabilities and deferred inflows of resources (whether current or noncurrent) associated with the operation of these funds are reported. Proprietary fund equity is classified as net position.
- c. As agency funds report only assets and liabilities, they do not have a measurement focus. However, they use the accrual basis of accounting to recognize receivables and payables. The "economic resources" measurement focus and the accrual basis of accounting is used for trust funds.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental 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.

E. 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>Valuation/Lien Date(s)</u>	<u>Secured</u>	<u>Unsecured</u>
Levy Date(s)	January 1 July 1	January 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.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Cash and Investments

The Town pools the cash of all funds, except for monies deposited with fiscal agents in accordance with related bond indentures. The cash and investments balance in each fund represents that fund's equity share of the Town's cash and investment pool. As the Town places no restrictions on the deposit or withdrawal of a particular fund's equity in the pool, the pool operates like a demand deposit account for the participating funds.

Interest income earned on pooled cash and investments is allocated monthly to the various funds based on month-end balances and is adjusted at fiscal year-end. Interest income on restricted cash and investments with fiscal agents is credited directly to the related fund.

The Town's investments are carried at fair value. The fair value of equity and debt securities is determined based on sales prices or bid-and-asked quotations from SEC-registered securities exchanges or NASDAQ dealers. Local Agency Investment Fund ("LAIF") determines the fair value of their portfolio quarterly and reports a factor to the Town; the Town applies that factor to convert its share of LAIF from amortized cost to fair value. This amount is included in cash and cash equivalents in the balance sheet of the governmental funds. Changes in fair value are allocated to each participating fund.

For purposes of the statement of cash flows, the Town has defined cash and cash equivalents to be change and petty cash funds, equity in the Town's cash and investment pool, and restricted non-pooled investments with initial maturities of three months or less.

G. Accounts and Interest Receivable

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Receivables are recorded in the financial statements net of any allowance for doubtful accounts if applicable, and estimated refunds due. Major receivables balances for the governmental activities include sales and use taxes, franchise taxes, grants, police fines and other fees. Federal and state grants are considered receivable and accrue as revenue when reimbursable costs are incurred.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as sales tax, franchise tax, and grants and other similar intergovernmental revenues since they are usually both measurable and available. Non-exchange transactions that are collectible but not available are recorded as deferred inflows of resources in the fund financial statements in accordance with the modified accrual basis of accounting, but not deferred in the government-wide financial statements in accordance with the accrual basis of accounting. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. Long-term loans in governmental funds are treated as expenditures in the year advanced and as revenues in the year repayment is measurable and available. Loans receivable are recorded in the fund statements, but are offset by deferred inflows of resources to indicate they do not represent current financial resources.

H. Prepaid Expenses and Inventory

Inventories are stated at cost (average cost per unit) for governmental and proprietary funds. The cost is recorded as an expenditure/expense in the funds at the time individual inventory items are consumed, rather than purchased. Inventories of governmental funds are offset by nonspendable fund balance to indicate they do not constitute resources available for future appropriation.

Prepaid items are also recognized under the consumption method. Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

TOWN OF PARADISE
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Capital Assets

Government-wide Statements

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. 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.

Depreciation is provided using the straight-line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of the cost of capital assets. The Town has assigned the useful lives listed below to capital assets:

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

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

J. Long Term Liabilities

In the government-wide financial statements, long-term liabilities and other long term obligations are reported as liabilities in the governmental activities statement of net position. Initial issue bond premiums and discounts are deferred and amortized over the life of the bonds using the straightline method. The difference between the reacquisition price of refunding bonds and the net carrying amount of refunded debt (deferred amount on refunding) is amortized over the shorter of the lives of the refunding debt or remaining life of the refunded debt. Bond issuance costs, except for insurance, are expensed in the period incurred. Amortization of bond premiums or discounts, insurance costs, and deferred amounts on refunding is included in interest expense.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and issuance costs during the period issued. The face amount of debt issued is reported as other financing sources. Premiums received are reported as other financing sources, while discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

K. 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. 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, 2018. The amount of accrued sick pay is not due upon termination and therefore is not recorded as a liability for the Town.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position, or balance sheet, will sometimes report a section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position or fund balance that applies to a future period(s) and so will be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Net Position, or balance sheet, will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

M. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Town's California Public Employees' Retirement System (CalPERS) plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

N. Other Postemployment Benefits (OPEB)

For the purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Town's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liabilities and asset information with certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2017
Measurement Date	June 30, 2017
Measurement Period	July 1, 2016 to June 30, 2017

O. Interfund Transactions

Interfund transactions are reflected as either loans, services provided, reimbursements, or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Equity Classifications

Government-wide Statements

Net position is the excess of all the Town's assets and deferred outflows of resources over all its liabilities and deferred inflows of resources, regardless of fund. Net position is divided into three categories. These categories apply only to net position, which is determined at the government-wide level, and are described below:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints place on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

Fund Statements

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- a. Nonspendable - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- b. Restricted - Amounts that are restricted for specific purposes when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, laws, or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- c. Committed - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority.
- d. Assigned - Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted or committed.
- e. Unassigned - Amounts representing the residual classification for the general fund and residual negative fund balance of special revenue and capital project funds.

Further detail about the Town's fund balance classification is described in Note 10.

Q. Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Implementation of Government Accounting Standards Board Statements

Effective July 1, 2017, the Town implemented the following accounting and financial reporting standards:

Government Accounting Standards Board Statement No. 75

In June 2015, GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB, and replaces Statements No. 45 and 57. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to OPEB. See footnotes 9 and 15 for the prior period restatement recorded as a result of implementing this standard.

Government Accounting Standards Board Statement No. 85

In March 2017, GASB issued Statement No. 85, *Omnibus 2017*. The objective of this statement is to address practice issues that have been identified during implementation and application of certain GASB statements. This statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits).

S. Future Government Accounting Standards Board Statements

These statements are not effective until July 1, 2018 or later. The Town has not determined the effects on the financial statements.

Government Accounting Standards Board Statement No. 83

In November 2016, GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The Town has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the Town's fiscal year ending June 30, 2019.

Government Accounting Standards Board Statement No. 84

In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The Town has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the Town's fiscal year ending June 30, 2020.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government Accounting Standards Board Statement No. 86

In May 2017, GASB issued Statement No. 86, *Certain Debt Extinguishments Issues*. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The Town has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the Town's fiscal year ending June 30, 2019.

Government Accounting Standards Board Statement No. 87

In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The Town has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the Town's fiscal year ending June 30, 2021.

Government Accounting Standards Board Statement No. 88

In April 2018, GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. The Town has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the Town's fiscal year ending June 30, 2020.

Government Accounting Standards Board Statement No. 89

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business type activity or enterprise fund. The Town has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the Towns fiscal year ending June 30, 2021.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government Accounting Standards Board Statement No. 90

In August 2018, GASB issued Statement No. 90, *Majority Equity Interests - an amendment of GASB Statements No. 14 and 61*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit. The Town has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the Town's fiscal year ending June 30, 2020.

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 mid-June of each year to Town Council. The final budget is officially adopted before June 30. 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 Fund, Special Projects Fund, Housing Authority Fund, and the Memorial Trailway Fund.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

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

B. Excess of Expenditures and Transfers Out 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 and Transfers Out</u>	<u>Excess</u>
Major Fund:			
Active Transportation Fund	\$ 2,012,139	\$ 2,557,695	\$ 545,556
Non-major Funds:			
HUD Revolving Loan Fund	\$ 119,878	\$ 197,065	\$ 77,187
Animal Control Shelter Fund	\$ 238,302	\$ 261,181	\$ 22,879
SLESF Fund	\$ 119,719	120,676	\$ 957
Citizen Police Fund	\$ 4,860	\$ 4,954	\$ 94
Housing Authority Fund	\$ -	\$ 24,500	\$ 24,500
Abandoned Vehicle Fund	\$ 16,812	\$ 18,485	\$ 1,673
95 Impact Drainage Fund	\$ 10,000	\$ 11,058	\$ 1,058
Hydrant Maintenance Fund	\$ -	\$ 2,941	\$ 2,941
AB 109 State Fund	\$ 98,710	\$ 99,822	\$ 1,112
Tree Replacement in Lieu Fund	\$ -	\$ 2,273	\$ 2,273
FEMA Reimbursement Fund	\$ 46,875	\$ 100,417	\$ 53,542
Police Department Seizures Fund	\$ -	\$ 2,320	\$ 2,320
Fed CMAQ Congestion Mgmt Air Quality Fund	\$ 250,000	\$ 923,108	\$ 673,108
Police Trading Cards Fund	\$ -	\$ 1,771	\$ 1,771
Canine Protection Fund	\$ 1,300	\$ 3,024	\$ 1,724
Capital Leases Fund	\$ 183,457	\$ 216,345	\$ 32,888

C. Fund Deficits

The Active Transportation Program, Animal Control Shelter, and the Highway Safety Improvement had fund balance deficits of \$91, \$207, \$1 respectively at June 30, 2018. 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.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 3: CASH AND INVESTMENTS

Cash and investments as of June 30, 2018 were classified in the accompanying financial statements as follows:

Governmental activities:	
Cash and investments	\$ 4,966,855
Restricted cash and investments with fiscal agents	<u>11,239</u>
Total governmental activities	<u>4,978,094</u>
Fiduciary activities:	
Cash and investments	220,993
Restricted cash and investments with fiscal agents	<u>420,471</u>
Total fiduciary activities	<u>641,464</u>
Total cash and investments	<u>\$ 5,619,558</u>

Cash and investments were carried at fair value as of June 30, 2018 and consisted of the following:

Petty cash	\$ 1,350
Deposits with financial institutions	1,184,228
Investments	<u>4,433,980</u>
Total cash and investments	<u>\$ 5,619,558</u>

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 Securities	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

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

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

Investment Valuation

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Town's money market funds held by bond trustees were measured using Level 2 inputs at June 30, 2018.

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 (including investments held by bond trustee) 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, 2018:

Investment Type	Remaining Maturity		
	12 months or less	1-5 years	Fair Value
State Investment Pool (LAIF)	\$ 4,226,730	\$ -	\$ 4,226,730
Held by bond trustee:			
Money market funds	<u>207,250</u>	<u>-</u>	<u>207,250</u>
	<u>\$ 4,433,980</u>	<u>\$ -</u>	<u>\$ 4,433,980</u>

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

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 as of June 30, 2018.

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	Rating as of Fiscal Year End		
		S&P	Moody's	N/A
State Investment Pool (LAIF)	\$ 4,226,730			Not rated
Held by bond trustee:				
Money market funds	<u>207,250</u>	AAAm	Aaa	
	<u>\$ 4,433,980</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, 2018.

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, 2018, the carrying amount of the Town's deposits was \$1,184,228 and bank balances were \$1,380,238 of which \$250,000 was insured by FDIC coverage limits.

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 this pool is 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.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

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, 2018 was \$13,420,553, which included loans to homeowners totaling \$7,792,695, and loans to the developer (Paradise Community Village) totaling \$5,627,858.

NOTE 5: CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2018 was as follows:

	<u>July 1, 2017</u>	<u>Prior Period Adjustment</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>June 30, 2018</u>
Capital assets not being depreciated						
Land	\$ 1,375,284	\$ -	\$ -	\$ -	\$ -	\$ 1,375,284
Construction in progress	<u>2,813,957</u>	<u>316,217</u>	<u>5,027,282</u>	<u>-</u>	<u>(5,918,071)</u>	<u>2,239,385</u>
Total capital assets not being depreciated	<u>4,189,241</u>	<u>316,217</u>	<u>5,027,282</u>	<u>-</u>	<u>(5,918,071)</u>	<u>3,614,669</u>
Capital assets being depreciated						
Buildings and improvements	2,115,008	-	201,320	-	-	2,316,328
Infrastructure	19,359,341	-	-	-	5,918,071	25,277,412
Machinery and equipment	1,864,167	-	15,854	(37,290)	-	1,842,731
Vehicles	<u>4,161,151</u>	<u>-</u>	<u>209,381</u>	<u>(124,717)</u>	<u>-</u>	<u>4,245,815</u>
Total capital assets being depreciated	<u>27,499,667</u>	<u>-</u>	<u>426,555</u>	<u>(162,007)</u>	<u>5,918,071</u>	<u>33,682,286</u>
Less: accumulated depreciation for:						
Buildings and improvements	(1,599,405)	-	(72,048)	-	-	(1,671,453)
Infrastructure	(7,157,066)	-	(1,067,056)	-	-	(8,224,122)
Machinery and equipment	(1,467,126)	-	(111,957)	37,290	-	(1,541,793)
Vehicles	<u>(2,918,037)</u>	<u>-</u>	<u>(233,324)</u>	<u>124,717</u>	<u>-</u>	<u>(3,026,644)</u>
Total accumulated depreciation	<u>(13,141,634)</u>	<u>-</u>	<u>(1,484,385)</u>	<u>162,007</u>	<u>-</u>	<u>(14,464,012)</u>
Capital assets, net	<u>\$ 18,547,274</u>	<u>\$ 316,217</u>	<u>\$ 3,969,452</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,832,943</u>

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

General government	\$ 75,653
Public safety	324,090
Parks and recreation	177,305
Streets	<u>907,337</u>
Total governmental activities depreciation expense	<u>\$ 1,484,385</u>

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6: INTERFUND TRANSACTIONS

Due to/from Other Funds

Current interfund balances arise from one fund advancing monies to another fund with the intent of being repaid in the next fiscal year. The composition of interfund balances at June 30, 2018, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Description</u>	<u>Amount</u>
<u>Major Fund</u>	<u>Non-major Funds</u>		
General Fund	One Time Miscellaneous Grants	Deficit cash balance	\$ 21,000
General Fund	Animal Control Shelter	Deficit cash balance	3,411
General Fund	Fed CMAQ Congestion Mgmt Air Quality	Deficit cash balance	26,987
General Fund	Gas Tax	Deficit cash balance	234,331
General Fund	Highway Safety Improvement	Deficit cash balance	37,007
General Fund	State Water Board Prop 1 Grant	Deficit cash balance	6,164
General Fund	Citizen Police	Vehicle Loan	4,087
General Fund	HUD Revolving Loan	Home Loan	13,506
<u>Major Fund</u>	<u>Major Fund</u>		
General Fund	Active Transportation Program	Deficit cash balance	<u>240,637</u>
		Total Major Fund Receivables	<u>587,130</u>
<u>Non-major Fund</u>	<u>Major Funds</u>		
Business and Housing Services	Home Grant Fund	Deficit cash balance	10,444
Local Transportation Fund	Active Transportation Program	Deficit cash balance	260,040
<u>Non-major Fund</u>	<u>Non-major Funds</u>		
Business and Housing Services	HUD Revolving Loan	Deficit cash balance	<u>43,312</u>
		Total Nonmajor Fund Receivables	<u>313,796</u>
		Total Due to/From	<u>\$ 900,926</u>

TOWN OF PARADISE
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2018

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

Interfund Transfers to/from Other Funds

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.

Transfer between funds during the fiscal year ended June 30, 2018 were as follows:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Description of Transfer</u>	<u>Amount</u>
<u>Major Governmental Funds</u>			
General Fund	CIP Fund	Contribution towards CIP projects	\$ 210,416
General Fund	Cluster Septic Fund	Remaining activity for fund termination	4,339
General Fund	Special Projects Donations Fund	Contribution towards special project	561
General Fund	Animal Control Shelter Fund	Payroll Transfer	63,075
Home Grant Fund	Business and Housing Services	Qtrly transfers for program income	92,714
Home Grant Fund	Business and Housing Services	Payroll transfer	29,848
Cal Home Rehabilitation Fund	Business and Housing Services	Qtrly transfers for program income	8,613
Active Transportation Program Fund	General Fund	Wage transfer for CIP's	24,846
Active Transportation Program Fund	CIP Fund	Contribution towards CIP projects	2,465,332
Active Transportation Program Fund	Gas Tax Fund	Wage transfer for CIP's	67,517
		Total Major Governmental Funds Transfers	<u>2,967,261</u>
<u>Non-Major Governmental Funds</u>			
Gas Tax Fund	CIP Fund	Contribution towards CIP projects	3,544
Gas Tax Fund	General Fund	Monthly allocated costs/POB	192,359
Building Safety and Waste Water Service	General Fund	Monthly allocated costs/POB	208,513
HUD Revolving Loan Fund	Business and Housing Services	Qtrly transfers for program income	2,750
Transportation Capital Projects Fund	General Fund	Monthly allocated costs/POB	4,812
Animal Control Shelter Fund	General Fund	Monthly Allocated Costs/POB	51,711
Highway Safety Improvement Fund	CIP Fund	Contribution towards CIP projects	1,031,368
Highway Safety Improvement Fund	General Fund	Wage transfer for CIP's	8,621
State Water Board Prop 1 Grant	CIP Fund	Contribution towards CIP projects	13,202
Abandoned Vehicle Abatement	General Fund	Reimburse for wages and mileage	16,844
Business and Housing Services	General Fund	Monthly allocated costs/POB	40,026
Animal Control Fund	Animal Control Shelter Fund	Donations to support operations	16,059
Wastewater Design Assessment Fund	General Fund	Remaining activity for fund termination	6,278
Capital Leases Fund	General Fund	Remaining balance on lease purchase	6,963
Federal CMAQ Fund	Gas Tax Fund	Wage transfer for CIP's	29,524
Federal CMAQ Fund	CIP Fund	Contribution towards CIP projects	893,584
Local Transportation Fund	Transportation Capital Projects Fund	Funds eligible for roads	166,294
FEMA Reimbursement Fund	CIP Fund	Contribution towards CIP projects	100,417
Traffic Safety Fund	General Fund	Monthly budgeted transfers	5,500
Transportation Capital Projects Fund	CIP Fund	Contribution towards CIP projects	145,309
Transportation Capital Projects Fund	Gas Tax Fund	Wage transfer for CIP's	1,111
One Time Miscellaneous Grants	CIP Fund	Contribution towards CIP projects	21,000
One Time Miscellaneous Grants	Gas Tax Fund	Wage transfer for CIP's	997
95 Impact Drainage Fund	CIP Fund	Contribution towards CIP projects	11,058
Police Department Seizures Fund	Police Fund	Remaining activity for fund termination	2,320
Police Department Trading Card Fund	Police Fund	Remaining activity for fund termination	1,771
HUD Revolving Loan Fund	Business and Housing Services	Payroll transfer	3,675
HUD Revolving Loan Fund	Business and Housing Services	Payroll transfer	25,616
HUD Revolving Loan Fund	Business and Housing Services	Payroll transfer	35,080
HUD Revolving Loan Fund	Business and Housing Services	Payroll transfer	20,196
HUD Revolving Loan Fund	Business and Housing Services	Payroll transfer	3,026
State SLESF Grant	General Fund	Payroll transfer	48,471
State SLESF Grant	General Fund	Monthly budget transfer for CS Rollo	50,000
AB109 State Funds	General Fund	Payroll transfer	98,705
		Total Non-Major Governmental Funds Transfers	<u>3,266,704</u>
		Total Governmental Interfund Transfers	<u>\$ 6,233,965</u>

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

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

Intra-Fund Transfers between Funds

The following table represents intra-fund transfers made during the fiscal year ended June 30, 2018:

<u>Transfer from</u>	<u>Transfer To</u>	<u>Description of Transfer</u>	<u>Amount</u>
General Fund	Asset Sales Proceeds Fund	Funds for asset replacement	\$ <u>242,581</u>

Intra-fund transfers are not presented on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the governmental funds as they are presented on a net basis.

NOTE 7: LONG TERM DEBT

A. Changes in Long-term Liabilities

The following is a summary of changes in the Town's long-term liabilities for the fiscal year ended June 30, 2018:

	<u>July 1, 2017</u>			<u>June 30, 2018</u>	<u>Due within</u>
	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>One Year</u>
Government Activities:					
Bonds payable	\$ 6,097,857	\$ -	\$ (536,963)	\$ 5,560,894	\$ 523,423
Loans payable	31,692	-	(15,216)	16,476	16,476
Accreted interest payable	4,664,721	163,514	-	4,828,235	496,577
Capital leases	1,028,877	209,382	(317,704)	920,555	336,964
CDF Retiree Health Vesting	406,968	-	(67,183)	339,785	68,738
Compensated absences	<u>393,411</u>	<u>16,058</u>	<u>-</u>	<u>409,469</u>	<u>1,087</u>
Governmental activities long-term liabilities	<u>\$ 12,623,526</u>	<u>\$ 388,954</u>	<u>\$ (937,066)</u>	<u>\$ 12,075,414</u>	<u>\$ 1,443,265</u>

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.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 7: LONG TERM DEBT (CONTINUED)

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, 2018 was \$5,560,894. The accreted interest on the capital appreciation bonds balance as of June 30, 2018 was \$4,828,235.

<u>For the Year Ending June 30</u>	<u>Principal</u>	<u>Interest*</u>	<u>Total</u>
2019	523,423	496,577	1,020,000
2020	507,371	542,630	1,050,001
2021	494,651	590,349	1,085,000
2022	484,425	640,575	1,125,000
2023	469,658	685,342	1,155,000
2024 - 2028	2,191,632	4,198,369	6,390,001
2029 - 2031	<u>889,734</u>	<u>2,335,265</u>	<u>3,224,999</u>
Total	<u>\$ 5,560,894</u>	<u>\$ 9,489,107</u>	<u>\$ 15,050,001</u>

* The amount includes accreted interest.

C. Loans payable

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.

<u>For the Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ <u>16,476</u>	\$ <u>723</u>
Total	<u>\$ 16,476</u>	<u>\$ 723</u>

D. 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.

Santander Ford Explorer Lease

During the fiscal year 2017-2018, the Town entered into an agreement with Santander Bank to lease three ford explorer patrol vehicles and equipment. The lease requires 20 quarterly installments of \$7,927 until June 2022. The total lease payment of the lease was \$158,530. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2018 were as follows:

<u>For the Year Ending June 30</u>	<u>Payment</u>
2019	\$ 31,706
2020	31,706
2021	31,706
2022	<u>31,706</u>
Total minimum lease payments	126,824
Less: amount representing interest	<u>(6,141)</u>
Present value of minimum lease payments	<u>\$ 120,683</u>

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 7: LONG TERM DEBT (CONTINUED)

Enterprise Fleet Management #1

During the fiscal year 2017-2018, the Town entered into an agreement to lease a Chevy Colorado (VIN 213123). The lease requires 60 monthly installments of \$498 with a final payment of \$5,464 in February 2023. The total lease payment of the lease was for \$29,691. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2018 were as follows:

Fiscal Year Ending June 30	Payment
2019	\$ 5,977
2020	5,977
2021	5,977
2022	5,977
2023	8,951
Total minimum lease payments	32,859
Less: amount representing interest	(4,406)
Present value of minimum lease payments	\$ 28,453

Enterprise Fleet Management #1

During the fiscal year 2017-2018, the Town entered into an agreement to lease a Chevy Colorado (VIN 210305). The lease requires 60 monthly installments of \$498 with a final payment of \$5,464 in February 2023. The total lease payment of the lease was for \$29,691. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2018 were as follows:

Fiscal Year Ending June 30	Payment
2019	\$ 5,977
2020	5,977
2021	5,977
2022	5,977
2023	8,951
Total minimum lease payments	32,859
Less: amount representing interest	(4,406)
Present value of minimum lease payments	\$ 28,453

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 lease obligation was paid off during the fiscal year 2017-2018 with the final payment of \$8,480.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 7: LONG TERM DEBT (CONTINUED)

West America Equipment Lease #1

During the fiscal year 2014-2015, the Town entered into an agreement to lease several pieces of equipment for the Town. The lease requires 20 quarterly installments of \$3,084. The total lease payment of the lease was for \$56,200. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2018 were as follows:

Fiscal Year Ending June 30	Payment
2019	\$ 12,338
2020	3,084
Total minimum lease payments	15,422
Less: amount representing interest	(477)
Present value of minimum lease payments	\$ 14,945

West America Equipment Lease #2

During the fiscal year 2014-2015, the Town entered into an agreement to lease several pieces of equipment for the Town. The lease requires 16 quarterly installments of \$1,903. The total lease payment of the lease was for \$30,449. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2018 were as follows:

Fiscal Year Ending June 30	Payment
2019	\$ 1,903
Total minimum lease payments	1,903
Less: amount representing interest	(54)
Present value of minimum lease payments	\$ 1,849

West America Equipment Lease #4

During the fiscal year 2016-2017, the Town entered into an agreement to lease a pumper for the Town. The lease requires 16 quarterly installments of \$20,138. The total lease payment of the lease was for \$322,204. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2018 were as follows:

Fiscal Year Ending June 30	Payment
2019	\$ 80,551
2020	80,551
2021	40,276
Total minimum lease payments	201,378
Less: amount representing interest	(5,642)
Present value of minimum lease payments	\$ 195,736

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 7: LONG TERM DEBT (CONTINUED)

Santander Equipment Lease

During the fiscal year 2015-2016, the Town entered into an agreement with Santander Leasing, LLC to lease several pieces of equipment for the Town's IT and Police departments. The lease requires 20 quarterly installments of \$14,258. The total lease payment of the lease was for \$285,155. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2018 were as follows:

Fiscal Year Ending June 30	Payment
2019	\$ 57,031
2020	57,031
Total minimum lease payments	114,062
Less: amount representing interest	(2,598)
Present value of minimum lease payments	\$ 111,464

Santander Firetruck Lease

During the fiscal year 2015-2016, the Town entered into an agreement with Santander Leasing, LLC to finance the lease of a new fire department vehicle. The lease requires 24 quarterly installments of \$21,658. The total lease payment of the lease was for \$519,790. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2018 were as follows:

Fiscal Year Ending June 30	Payment
2019	\$ 86,632
2020	86,632
2021	86,632
Total minimum lease payments	259,896
Less: amount representing interest	(9,299)
Present value of minimum lease payments	\$ 250,597

U.S Bancorp Equipment Lease

During the fiscal year 2016-2017, the Town entered into an agreement with U.S. Bancorp Government Leasing and Finance, Inc. to lease several pieces of equipment for the Town's Police departments. The lease requires 20 quarterly installments of \$10,993. The total lease payment of the lease was for \$219,855. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2018 were as follows:

Fiscal Year Ending June 30	Payment
2019	\$ 43,971
2020	43,971
2021	43,971
2022	10,993
Total minimum lease payments	142,906
Less: amount representing interest	(4,378)
Present value of minimum lease payments	\$ 138,528

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 7: LONG TERM DEBT (CONTINUED)

Inland Business Systems

During the fiscal year 2016-2017, the Town entered into an agreement to lease five new Bizhub multifunction devices. The lease requires monthly installments of \$906 until July 2022.

Fiscal Year Ending June 30	Payment
2019	\$ 10,878
2020	10,878
2021	10,878
2022	906
Total minimum lease payments	33,540
Less: amount representing interest	(3,693)
Present value of minimum lease payments	\$ <u>29,847</u>

E. CDF Retiree Health Vesting

In 2013, the Town entered into a loan agreement with the Department of Forestry and Fire Protection. The note bears interest at .382%, payable in annual installments based upon a ten year amortization schedule and matures in full on July 1, 2022.

For the Year Ending June 30	CDF Retiree Health Vesting
2019	\$ 68,738
2020	68,738
2021	68,738
2022	68,738
2023 and thereafter	68,738
Total minimum payments	343,690
Less: amount representing interest	(3,905)
Present value of minimum lease payments	\$ <u>339,785</u>

F. 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 \$1,087. 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, 2018, total \$408,382 for governmental activities.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 8: TOWN EMPLOYEES' RETIREMENT PLAN

A. General Information about the Pensions Plans

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The Town sponsors six rate plans (three miscellaneous and three safety). Benefit provisions under the Plan are established by State statute and Town resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employee's Retirement Law.

The rate plan provisions and benefits in effect at June 30, 2018, are summarized as follows:

	Miscellaneous			Safety		
	Tier I	Tier II	PEPRA	Tier I	Tier II	PEPRA
Benefit Formula	2.5% @ 55	2% @ 60	2% @ 62	3% @ 50	3% @ 55	2.7% @ 57
Benefit Vesting Schedule	5 years service	5 years service	5 years service	5 years service	5 years service	5 years service
Benefit Payments	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly
Retirement Age	55	60	62	50	55	57
Monthly Benefits, as a % of Eligible Compensation	2.5%	2.0%	2.0%	3.0%	3.0%	2.7%
Required Employee Contribution Rates	7.000%	7.000%	6.250%	9.000%	9.000%	11.500%
Required Employer Contribution Rates	22.940%	7.652%	6.869%	90.064%	16.890%	12.122%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Town is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The Town's contributions to the Plan for year ending June 30, 2018 were \$1,387,082.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 8: TOWN EMPLOYEES' RETIREMENT PLAN (CONTINUED)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2018, the Town reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$21,713,980.

The Town's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2017, and the total pension liability for the Plan used to calculate the net pension liability was determined by an annual actuarial valuation as of June 30, 2016 rolled forward to June 30, 2017 using standard update procedures. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Town's proportionate share of the net pension liability for the Plan as of June 30, 2016 and 2017 was as follows:

Proportion - June 30, 2016	0.21961 %
Proportion - June 30, 2017	<u>0.21895 %</u>
Change - Increase (Decrease)	(0.00066)%

For the year ended June 30, 2018, the Town recognized pension expense of \$591,831. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to the measurement date	\$ 1,387,082	\$ -
Difference between actual contributions made by employer and the employer's proportionate share of the risk pool's total contribution	-	1,116,990
Differences between actual and expected experience	163,436	147,868
Changes in assumptions	3,190,158	244,319
Adjustment due to differences in proportions	383,847	903,462
Net differences between projected and actual earnings on plan investments	<u>703,118</u>	<u>-</u>
Total	<u>\$ 5,827,641</u>	<u>\$ 2,412,639</u>

\$1,387,082 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Measurement Period Ended June 30,</u>		
2019	\$	(87,482)
2020	\$	1,617,440
2021	\$	911,183
2022	\$	(413,221)

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 8: TOWN EMPLOYEES' RETIREMENT PLAN (CONTINUED)

Actuarial Assumptions

The total pension liabilities in the June 30, 2016 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous & Safety Plans
Valuation Date	June 30, 2016
Measurement Date	June 30, 2017
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.15% net of pension plan investment expenses; includes inflation
Mortality (1)	Derived using CalPERS membership data for all funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until purchasing power protection allowance floor on purchasing power applies, 2.75% thereafter

(1) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the April 2014 CalPERS Experience Study and Review Actuarial Assumptions report.

All other actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

Changes in Assumptions

For the measurement period ending June 30, 2017, the financial reporting discount rate for the PERF C Plan was lowered from 7.65% to 7.15%.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent and reflects the long-term expected rate of return for the Plan net of investment expenses and without reduction for administrative expenses. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF C), the amortization and smoothing periods adopted by the Board in 2013 were used. For the Plan, the crossover test was performed for a miscellaneous agent plan and a safety agent plan selected as being more at risk of failing the crossover test and resulting in a discount rate that would be different from the long-term expected rate of return on pension investments. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for PERF C. The crossover test results can be found on CalPERS' website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 8: TOWN EMPLOYEES' RETIREMENT PLAN (CONTINUED)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The target allocation shown was adopted by the Board and in effect as of June 30, 2017.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10 (a)</u>	<u>Real Return Years 11+ (b)</u>
Global Equity	47.0%	4.90%	5.38%
Global Fixed Income	19.0%	0.80%	2.27%
Inflation Sensitive	6.0%	0.60%	1.39%
Private Equity	12.0%	6.60%	6.63%
Real Estate	11.0%	2.80%	5.21%
Infrastructure and Forestland	3.0%	3.90%	5.36%
Liquidity	2.0%	(0.40%)	(0.90%)

(a) An expected inflation of 2.5% used for this period

(b) An expected inflation of 3.0% used for this period

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the Town's proportionate share of net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

<u></u>	<u>Discount Rate -1%</u> <u>(6.15%)</u>	<u>Current Discount</u> <u>Rate</u> <u>(7.65%)</u>	<u>Discount Rate +1%</u> <u>(8.15%)</u>
Net Pension Liability (Asset)	\$ 32,246,162	\$ 21,713,980	\$ 13,071,491

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (OPEB)

Description of the Plan

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 Town of Paradise participates in the Self-Insured Schools of California ("SISC") Trust (the "Plan") to pre-fund Other Post-employment Benefits (OPEB) liabilities reported in accordance with the Governmental Accounting Standards Board (GASB), and as specified in the Town policies and/or bargaining agreements. The SISC has made the program available to the Town and its eligible employees a Trust Fund known as the SISC Trust. The Trust Fund is intended to be a tax-exempt governmental trust established under Internal Revenue Section 115 and an irrevocable trust under applicable law of the State of California.

Employees Covered

As of the June 30, 2017 actuarial valuation, the following current and former employees were covered by the benefit terms under the Health Plan:

Active employees	68
Inactive employees currently receiving benefits	<u>79</u>
Total	<u>147</u>

Contributions

The Town funds the plan on a pay-as-you-go basis. For the year ended June 30, 2018, the Town paid \$710,455 on behalf of retirees and \$68,894 to the trust for a total contribution of \$779,349. The Town intends to continue funding on a pay-as-you-go basis for the near future, and also expects to contribute approximately \$50,000 per year to the trust.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Net OPEB Liability

The Town's net OPEB liability ("NOL") was measured as of June 30, 2017 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2017 based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2017
Funding Method	Entry Age Normal Cost, level percent pay
Asset Valuation Method	Market value of assets
Long Term Return on Assets	6.50%
Discount Rates	6.50%
Participates Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation. Employees with no current medical coverage are assumed to elect PERS Choice upon retirement, with no dependents.
Service Retirement Rates	Retirement rates for non-safety employees are taken from the 2014 CalPERS OPEB Assumptions Model for "Public Agency Miscellaneous 2.0% at 55" For police employees, retirement rates are taken from the CalPERS "Police with 3.0% at 50" table.
Benefit Cap Increases	Benefit caps for all employees are assumed to remain unchanged in all future years.
General Inflation Rate	2.75% per annum
Mortality Improvement	2014 CalPERS OPEB assumptions Model.
Healthcare Trend Rate	5.50% in the first year, trending down to 5% for years 21 and thereafter.

Discount Rate

The discount rate used to measure the total OPEB liability was 6.50%. The discount rate is set equal to the expected long-term rate of return on the invested assets. The cash flows of the OPEB plan were projected to future years, assuming that the Town will contribute an amount at least equal to retirees' benefits plus \$50,000 per year, until the Net OPEB Liability is expected to be \$0, and then small amounts thereafter to keep the NOL at \$0. Under that projection, the plan assets are projected to be adequate to pay all benefits to retirees in all future years, so the discount rate has been set equal to the long-term expected rate of return on investments.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Changes in the Net OPEB Liability

The Town invoked Paragraph 244 of GASB 75 for the GASB 75 transition year. Consequently, in order to determine the beginning Net OPEB liability, the Town used a "rollback" technique. The following table shows the results of the rollback. The June 30, 2017 Net OPEB liability was restated accordingly.

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Roll back balance at June 30, 2017	\$ 10,559,844	\$ 91,009	\$ 10,468,835
Service cost	145,035	-	145,035
Interest cost	661,041	-	661,041
Expected investment income	-	11,016	(11,016)
Employer contributions	-	817,419	(817,419)
Benefit payments	<u>(792,419)</u>	<u>(792,419)</u>	<u>-</u>
Net change during 2017-18	<u>13,657</u>	<u>36,016</u>	<u>(22,359)</u>
Balance at June 30, 2018	<u>\$ 10,573,501</u>	<u>\$ 127,025</u>	<u>\$ 10,446,476</u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following represents the net OPEB Liability of the Town if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate, for measurement period ended June 30, 2017:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net OPEB Liability	\$ <u>11,561,996</u>	\$ <u>10,446,476</u>	\$ <u>9,503,509</u>

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following represents the net OPEB liability of the Town if it were calculated using health care cost trend rates that are one percentage-point lower or one percentage-point higher than the current rate, for measurement period ended June 30, 2017:

	1% Decrease (4.50%)	Current Healthcare Cost Trend Rate (5.50%)	1% Increase (6.50%)
Net OPEB Liability	<u>10,329,504</u>	<u>10,446,476</u>	\$ <u>10,558,897</u>

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

Amounts first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

The recognition period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on OPEB plan investments 5 year straight line recognition

All other amounts Straight line recognition over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits, determined as of the beginning of the Measurement Period. In determining the EARSL, all active, retired and inactive (vested) members are counted, with the latter two groups having 0 remaining service year.

OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2018, the District recognized OPEB expense of \$799,140. As of fiscal year ended June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 779,349	\$ -
Net difference between projected and actual earnings on OPEB plan investments	-	4,080
Total	\$ 779,349	\$ 4,080

\$779,349 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the subsequent fiscal period. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as follows:

For the Fiscal Year Ending June 30,	Recognized Net Deferred Outflows (Inflows) of Resources
2019	\$ (1,020)
2020	\$ (1,020)
2021	\$ (1,020)
2022	\$ (1,020)

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 10: FUND BALANCES

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

The Town of Paradise has 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, 2018

NOTE 10: FUND BALANCES (CONTINUED)

As of June 30, 2018, fund balances consisted of the following:

	<u>General Fund</u>	<u>Active Transportation Program</u>	<u>Home Grant Fund</u>	<u>Cal Home Rehabilitation Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:						
Prepaid	\$ 20,764	\$ -	\$ -	\$ -	\$ 41,770	\$ 62,534
Advances	<u>1,334,971</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,334,971</u>
Total nonspendable fund balances	<u>1,355,735</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,770</u>	<u>1,397,505</u>
Restricted for:						
Special projects	-	-	-	-	255,359	255,359
Debt service	-	-	-	-	-	-
Community development	-	-	40,194	47,281	211,848	299,323
General plan	-	-	-	-	310,445	310,445
Public safety	-	-	-	-	431,901	431,901
Streets and roads	-	-	-	-	1,166,619	1,166,619
Wastewater and drainage	-	-	-	-	1,280,920	1,280,920
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,392</u>	<u>15,392</u>
Total restricted fund balances	<u>-</u>	<u>-</u>	<u>40,194</u>	<u>47,281</u>	<u>3,672,484</u>	<u>3,759,959</u>
Assigned for:						
Measure C	908,850	-	-	-	-	908,850
Property abatement	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Total assigned fund balances	<u>928,850</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>928,850</u>
Unassigned	<u>1,592,561</u>	<u>(91)</u>	<u>-</u>	<u>-</u>	<u>(506)</u>	<u>1,591,964</u>
Total fund balances	<u>\$ 3,877,146</u>	<u>\$ (91)</u>	<u>\$ 40,194</u>	<u>\$ 47,281</u>	<u>\$ 3,713,748</u>	<u>\$ 7,678,278</u>

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

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 subject to litigation arising in the normal course of business. In the opinion of management and legal counsel there is no pending litigation which is likely to have a material adverse effect on the financial position of the Town.

Grant Awards

The Town participates in certain Federal and State assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Any liability for reimbursement which may arise as the result of these audits is not believed to 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) along with nineteen other northern California cities. NCCSIF is a joint powers agency organized in accordance with Article 1, Chapter 5, Division 7, Title 1 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. The NCCSIF provides claims processing administrative services, risk management services, and actuarial studies. A member from each city governs the NCCSIF. The Town council members do not have significant oversight responsibility, since they evenly share all factors of responsibility with the other cities. The Town does not retain the risk of loss. 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.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 13: RISK MANAGEMENT (CONTINUED)

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.

The Town's insurance coverage for general liability includes claims up to \$40,000,000 and workers' compensation claims up to the statutory limit and up to \$5,000,000 for employer's liability. The Town has a self insured retention or deductible of \$50,000 per claim for general liability claims. The Town's self-insured retention is \$100,000 for worker's compensation claims. Once the Town's self-insured retention for claims is met, NCCSIF becomes responsible for payment of all claims up to the limit.

The participants as of June 30, 2018 were as follows:

Anderson	Auburn	Colusa	Corning	Dixon	Folsom	Galt
Gridley	Ione	Jackson	Lincoln	Marysville	Oroville	Paradise
Red Bluff	Rio Vista	Rocklin	Willows	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, 2018:

	<u>Workers' Compensation</u>	<u>General Liability</u>
Total assets	\$ 44,099,525	\$ 13,215,833
Total liabilities	<u>32,666,167</u>	<u>9,030,201</u>
Net position	<u>\$ 11,433,358</u>	<u>\$ 4,185,632</u>
Operating income	\$ 12,138,101	\$ 6,596,109
Operating expenses	<u>12,311,062</u>	<u>6,550,790</u>
Net Operating income (loss)	(172,961)	45,319
Non-Operating income (loss)	<u>(186,338)</u>	<u>(63,109)</u>
Net income (loss)	(359,299)	(17,790)
Net position, beginning of fiscal year	<u>11,792,657</u>	<u>4,203,422</u>
Net position, end of fiscal year	<u>\$ 11,433,358</u>	<u>\$ 4,185,632</u>

Financial statements for NCCSIF may be obtained from Alliant Insurances, 2180 Harvard Street, Suite 460, Sacramento, California 95815.

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 activity of the Successor Agency Trust is now recorded in a private purpose trust fund.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

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.

Changes in Long-term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2018 was as follows:

	<u>July 1, 2017</u> Balance	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2018</u> Balance	<u>Due within</u> <u>One Year</u>
Advance payable	\$ 1,334,971	\$ -	\$ -	\$ 1,334,971	\$ -
Bonds payable - 2009	4,405,000	-	(75,000)	4,330,000	85,000
Bonds payable - 2016	<u>1,475,000</u>	-	<u>(15,000)</u>	<u>1,460,000</u>	<u>20,000</u>
Total	<u>\$ 7,214,971</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,124,971</u>	<u>\$ 105,000</u>

The long-term liabilities consisted of the following components for the fiscal year ended June 30, 2018:

Advance payable consisted of an advance of \$1,334,971 from the General Fund of the Town to assist the Successor Agency with administrative, operation, and program costs. The interest rate on this advance rate is 4.50%.

Bonds payable consisted of the following as of June 30, 2018:

2016 Tax Allocation Refunding Bonds

On October 27, 2016, the Town issued the 2016 Tax Allocation Refunding Bonds in the amount of \$1,475,000. The refunding bond was used to refund the entire outstanding 2006 Tax Allocation Notes. The Refunding Bonds have a stated interest rate from 3.8% to 4.13% and mature on June 1, 2056.

The Refunding Bonds will be subject to optional redemption, as a whole or in part from maturities specified by the Successor Agency, prior to their maturity, at the option of the Successor Agency on any date on or after June 1, 2026, from funds derived by the Successor Agency from any source, at a redemption price equal to 100% of the principal amount of the 2016 Refunding Bonds to be redeemed, together with interest accrued thereon to the date fixed for redemption, without premium.

The 2016 Refunding Bonds maturing on June 1, 2031, June 1, 2036, June 1, 2046, and June 1, 2056 shall be subject to redemption prior to their stated maturity, in part on a pro rata basis, from sinking installments deposited in the principal account on June 1 of each year commencing June 1, 2018, June 1, 2032, June 1, 2037 and June 1, 2047, respectively, at the principal amount thereof and interest accrued thereon to the date fixed for redemption, without premium.

The principal balance outstanding, as of June 30, 2018 was \$1,460,000. The future principal and interest payments for the bonds payable as of June 30, 2018 were as follows:

TOWN OF PARADISE
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2018

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

Fiscal Year Ended June 30,	Bonds Payable		
	Principal	Interest	Total
2019	\$ 20,000	\$ 58,189	\$ 78,189
2020	20,000	57,429	77,429
2021	20,000	56,669	76,669
2022	20,000	55,909	75,909
2023	20,000	55,149	75,149
2024-2028	115,000	263,774	378,774
2029-2033	135,000	240,419	375,419
2034-2038	165,000	212,694	377,694
2039-2043	200,000	177,581	377,581
2044-2048	245,000	134,119	379,119
2049-2053	295,000	79,819	374,819
2054-2056	205,000	17,119	222,119
	<u>\$ 1,460,000</u>	<u>\$ 1,408,870</u>	<u>\$ 2,868,870</u>

2009 Tax Allocation Refunding Bonds

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, as of June 30, 2018 was \$4,330,000.

The future principal and interest payments for the bonds payable as of June 30, 2018 were as follows:

Fiscal Year Ended June 30,	Bonds Payable		
	Principal	Interest	Total
2019	\$ 85,000	\$ 255,505	\$ 340,505
2020	85,000	251,128	336,128
2021	90,000	246,665	336,665
2022	95,000	241,850	336,850
2023	100,000	236,388	336,388
2024-2028	600,000	1,087,925	1,687,925
2029-2033	805,000	890,938	1,695,938
2034-2038	1,055,000	621,900	1,676,900
2039-2043	1,415,000	264,000	1,679,000
	<u>\$ 4,330,000</u>	<u>\$ 4,096,299</u>	<u>\$ 8,426,299</u>

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 15: PRIOR PERIOD ADJUSTMENTS

The following governmental activities prior period adjustments were recorded by the Town, effectively decreasing net position as of July 1, 2017 by \$3,502,967. The net decrease resulted from the following:

Implementation of GASB 75 in current year	\$ (3,819,184)
Asset incorrectly not capitalized in the prior year	<u>316,217</u>
To correct expenditures recorded in improper fund	<u>\$ (3,502,967)</u>

NOTE 16: MANAGEMENT'S REVIEW OF SUBSEQUENT EVENTS

On November 8, 2018, the Camp Fire, the most destructive wildfire in California State history, swept through the Town of Paradise and destroyed roughly 90 percent of the Town's residences and businesses. This has resulted in material effects to the Town's future revenues and finances. However, Federal, State and local partners will assist with long term recovery, along with insurance and State of California, which will provide short term lost revenue backfills. These revenue backfills will maintain operations and service levels until a large settlement with Pacific Gas and Electric Company is received and the monies can be formally incorporated into a long term financial recovery plan.

The Town has evaluated subsequent events through the date of this report, which is August 5, 2019, the date these financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
GENERAL FUND
JUNE 30, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>REVENUES</u>				
Taxes and assessments:				
Secured and unsecured property taxes	\$ 4,998,875	\$ 5,051,625	\$ 5,052,002	\$ 377
Sales and use taxes	3,114,243	3,270,551	3,270,551	-
Transient lodging taxes	209,695	225,025	240,589	15,564
Franchise taxes	990,124	1,020,500	1,017,777	(2,723)
Motor vehicle in-lieu tax	2,329,123	2,342,664	2,342,664	-
Homeowners property tax relief	66,507	65,294	65,294	-
Real property transfer taxes	<u>86,889</u>	<u>88,690</u>	<u>91,983</u>	<u>3,293</u>
Total taxes and assessments	<u>11,795,456</u>	<u>12,064,349</u>	<u>12,080,860</u>	<u>16,511</u>
Licenses, permits, and impact fees	5,966	4,566	4,560	(6)
Fines and forfeitures	40,500	85,468	91,871	6,403
Interest earned	9,327	13,593	33,692	20,099
Intergovernmental revenues:				
Federal-other	2,000	2,000	-	(2,000)
State-other	<u>122,212</u>	<u>196,567</u>	<u>197,118</u>	<u>551</u>
Total intergovernmental revenues	<u>124,212</u>	<u>198,567</u>	<u>197,118</u>	<u>(1,449)</u>
Charges for services:				
Police	23,811	33,624	37,855	4,231
Fire	6,925	7,876	7,915	39
Community development	26,029	36,246	39,543	3,297
Parks and recreation	2,500	2,500	2,920	420
Public works	69,882	28,459	32,027	3,568
Administration	<u>89,925</u>	<u>89,546</u>	<u>112,290</u>	<u>22,744</u>
Total charges for services	<u>219,072</u>	<u>198,251</u>	<u>232,550</u>	<u>34,299</u>
Other revenues	<u>229,000</u>	<u>241,317</u>	<u>37,313</u>	<u>(204,004)</u>
Total Revenues	<u>12,423,533</u>	<u>12,806,111</u>	<u>12,677,964</u>	<u>(128,147)</u>
<u>EXPENDITURES</u>				
Current:				
General government:				
Town council	38,112	37,420	37,420	-
Town manager	378,695	380,605	384,169	(3,564)
Town attorney	186,400	180,515	182,312	(1,797)
Central service	400,955	416,340	410,341	5,999
Financial services	215,369	215,369	217,570	(2,201)
Town clerk	189,827	185,833	180,372	5,461
Risk management	100,403	100,105	100,246	(141)
Non-departmental	<u>739,015</u>	<u>867,173</u>	<u>618,884</u>	<u>248,289</u>
Total general government	<u>2,248,776</u>	<u>2,383,360</u>	<u>2,131,314</u>	<u>252,046</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (CONTINUED)
BUDGET TO ACTUAL
GENERAL FUND
JUNE 30, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Community development				
Planning	143,909	151,912	151,798	114
Solid waste	<u>50,920</u>	<u>47,953</u>	<u>47,968</u>	<u>(15)</u>
Total community development	<u>194,829</u>	<u>199,865</u>	<u>199,766</u>	<u>99</u>
Public safety:				
Police				
Administration	925,398	870,844	840,870	29,974
Operations	2,675,710	2,728,702	2,760,132	(31,430)
Communications	832,102	778,372	744,410	33,962
Motor pool operations	208,135	216,520	221,253	(4,733)
Fire				
Administration	157,869	173,039	176,163	(3,124)
Emergency operations center	9,258	10,581	10,464	117
Suppression	3,719,270	3,648,142	3,660,997	(12,855)
Volunteers	<u>16,566</u>	<u>11,584</u>	<u>7,639</u>	<u>3,945</u>
Total public safety	<u>8,544,308</u>	<u>8,437,784</u>	<u>8,421,928</u>	<u>15,856</u>
Public works:				
Public works	-	-	58,894	(58,894)
Parks and recreation	<u>18,710</u>	<u>16,209</u>	<u>15,988</u>	<u>221</u>
Total public works	<u>18,710</u>	<u>16,209</u>	<u>74,882</u>	<u>(58,673)</u>
Capital outlay	<u>75,869</u>	<u>95,227</u>	<u>291,468</u>	<u>(196,241)</u>
Debt service:				
Principal	946,783	922,295	922,292	3
Interest and fiscal charges	<u>486,251</u>	<u>487,829</u>	<u>487,829</u>	<u>-</u>
Total debt service	<u>1,433,034</u>	<u>1,410,124</u>	<u>1,410,121</u>	<u>3</u>
Total expenditures	<u>12,515,526</u>	<u>12,542,569</u>	<u>12,529,479</u>	<u>13,090</u>
Excess of revenues over (under) expenditures	<u>(91,993)</u>	<u>263,542</u>	<u>148,485</u>	<u>(115,057)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	764,734	988,705	763,649	(225,056)
Transfers out	<u>(520,972)</u>	<u>(520,972)</u>	<u>(278,391)</u>	<u>242,581</u>
Total Other Financing Sources (Uses)	<u>243,762</u>	<u>467,733</u>	<u>485,258</u>	<u>(535,242)</u>
Net Change in Fund Balance	<u>\$ 151,769</u>	<u>\$ 731,275</u>	<u>\$ 633,743</u>	<u>\$ (97,532)</u>
Fund Balance July 1, 2017			<u>3,243,403</u>	
Fund Balance - June 30, 2018			<u>\$ 3,877,146</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
ACTIVE TRANSPORTATION PROGRAM
JUNE 30, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<u>REVENUES:</u>				
Intergovernmental revenues	\$ <u>2,029,556</u>	\$ <u>2,029,556</u>	\$ <u>2,558,559</u>	\$ <u>529,003</u>
Total revenues	<u>2,029,556</u>	<u>2,029,556</u>	<u>2,558,559</u>	<u>529,003</u>
<u>EXPENDITURES:</u>				
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>2,029,556</u>	<u>2,029,556</u>	<u>2,558,559</u>	<u>529,003</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	<u>(2,029,556)</u>	<u>(2,012,139)</u>	<u>(2,557,695)</u>	<u>(545,556)</u>
Total other financing sources (uses)	<u>(2,029,556)</u>	<u>(2,012,139)</u>	<u>(2,557,695)</u>	<u>(545,556)</u>
Net change in fund balance	\$ <u><u>2,029,556</u></u>	\$ <u><u>2,029,556</u></u>	<u>864</u>	\$ <u><u>(2,028,692)</u></u>
Fund balance (deficit), July 1, 2017			<u>(955)</u>	
Fund balance (deficit), June 30, 2018			\$ <u><u>(91)</u></u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
HOME GRANT FUND
JUNE 30, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>REVENUES</u>				
Use of money and property	\$ -	\$ -	\$ 385	\$ -
Intergovernmental revenues	302,868	802,868	360,146	-
Program income	<u>189,522</u>	<u>189,522</u>	<u>144,687</u>	<u>(44,835)</u>
Total Revenues	<u>492,390</u>	<u>992,390</u>	<u>505,218</u>	<u>(487,172)</u>
<u>EXPENDITURES</u>				
Current:				
Community development	<u>392,954</u>	<u>664,289</u>	<u>519,788</u>	<u>144,501</u>
Total Expenditures	<u>392,954</u>	<u>664,289</u>	<u>519,788</u>	<u>144,501</u>
Excess of revenues over (under) expenditures	<u>99,436</u>	<u>328,101</u>	<u>(14,570)</u>	<u>(342,671)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	<u>(108,160)</u>	<u>(192,536)</u>	<u>(122,562)</u>	<u>69,974</u>
Total Other Financing Sources (Uses)	<u>(108,160)</u>	<u>(192,536)</u>	<u>(122,562)</u>	<u>69,974</u>
Net Change in Fund Balance	<u>\$ (8,724)</u>	<u>\$ 135,565</u>	<u>(137,132)</u>	<u>\$ (272,697)</u>
Fund Balance - July 1, 2017			<u>177,326</u>	
Fund Balance - June 30, 2018			<u>\$ 40,194</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
CAL HOME REHABILITATION FUND
JUNE 30, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>REVENUES</u>				
Use of money and property Program Income	\$ 600 <u>57,595</u>	\$ 600 <u>57,595</u>	\$ 415 <u>96,254</u>	\$ (185) <u>38,659</u>
Total Revenues	<u>58,195</u>	<u>58,195</u>	<u>96,669</u>	<u>38,474</u>
<u>EXPENDITURES</u>				
Current:				
Community Development	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>18,195</u>	<u>18,195</u>	<u>56,669</u>	<u>38,474</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	<u>(8,691)</u>	<u>(8,691)</u>	<u>(8,613)</u>	<u>78</u>
Total Other Financing Sources (Uses)	<u>(8,691)</u>	<u>(8,691)</u>	<u>(8,613)</u>	<u>78</u>
Net Change in Fund Balance	<u>\$ 9,504</u>	<u>\$ 9,504</u>	<u>48,056</u>	<u>\$ 38,552</u>
Fund Balance (Deficit) - July 1, 2017			<u>(775)</u>	
Fund Balance - June 30, 2018			<u>\$ 47,281</u>	

**TOWN OF PARADISE
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Prepared for the Town's Miscellaneous and Safety Plan, Cost Sharing Defined Benefit Pension Plan
As of June 30, 2018
Last 10 Years ***

	Measurement Period			
	2017	2016	2015	2014
Proportion of the net pension liability	0.21895 %	0.21960 %	0.21454 %	0.20733 %
Proportionate share of the net pension liability	\$ 21,713,980	\$ 19,003,356	\$ 14,725,536	\$ 12,901,028
Covered payroll	\$ 3,789,395	\$ 3,511,751	\$ 3,474,659	\$ 3,208,769
Proportionate share of the net pension liability as a percentage of covered payroll	573.02 %	541.14 %	423.80 %	402.06 %
Plan fiduciary net position as a percentage of the total pension liability	73.30 %	74.06 %	78.40 %	79.82 %

Notes to schedule:

Changes in assumptions - In 2017, the discount rate for the Plan was lowered from 7.65% to 7.15%. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65% (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.50% discount rate.

* Fiscal year 2015 was the 1st year of implementation, therefore only four years are shown.

**TOWN OF PARADISE
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CONTRIBUTIONS TO THE DEFINED BENEFIT PENSION PLAN
Prepared for the Town's Miscellaneous and Safety Plan,
Cost Sharing Defined Benefit Pension Plan
As of June 30, 2018
Last 10 Years ***

	Fiscal Year-End			
	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 1,458,470	\$ 1,248,468	\$ 628,975	\$ 563,889
Contributions in relation to the actuarially determined contributions	<u>1,387,082</u>	<u>1,189,673</u>	<u>1,070,254</u>	<u>550,258</u>
Contribution deficiency (excess)	<u>\$ 71,388</u>	<u>\$ 58,795</u>	<u>\$ (441,279)</u>	<u>\$ 13,631</u>
Covered payroll	\$ 3,764,228	\$ 3,789,395	\$ 3,511,751	\$ 3,474,659
Contributions as a percentage of covered payroll	36.85 %	31.39 %	30.48 %	15.84 %

* Fiscal year 2015 was the 1st year of implementation, therefore only four years are shown.

**TOWN OF PARADISE
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CHANGES IN THE TOWN'S NET OPEB LIABILITY AND RELATED RATIOS
For the Measurement Periods Ended June 30
Last 10 Years***

	2018
Total OPEB liability	
Service cost	\$ 145,035
Interest	661,041
Benefit payments	<u>(792,419)</u>
Net change in total OPEB liability	13,657
Total OPEB liability, beginning	<u>10,559,844</u>
Total OPEB liability, ending (a)	<u>\$ 10,573,501</u>
 Plan fiduciary net position	
Contributions - employer	\$ 817,419
Net investment income	11,016
Benefit payments	<u>(792,419)</u>
Net change in plan fiduciary net position	36,016
Plan fiduciary net position, beginning	<u>91,009</u>
Plan fiduciary net position, ending (b)	<u>\$ 127,025</u>
Town's net OPEB liability, ending (a) - (b)	<u>\$ 10,446,476</u>
Plan fiduciary net position as a percentage of the total OPEB liability	1.20 %
Covered-employee payroll	\$ 3,854,764
Town's net OPEB liability as a percentage of covered-employee payroll	271 %

*Fiscal year 2018 was the first year of implementation, therefore only one year is shown. Additional years' information will be displayed as it becomes available.

**TOWN OF PARADISE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN
For the Fiscal Year Ended June 30
Last 10 Years***

		2018
Actuarially Determined Contribution (ADC)	\$	1,165,684
Contributions in relation to the ADC		(779,349)
Contribution deficiency (excess)	\$	386,335
Covered-employee payroll		3,854,764
Contributions as a percentage of covered-employee payroll		20.22%

*Fiscal year 2018 was the first year of implementation, therefore only one year is shown.

SUPPLEMENTARY INFORMATION

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2018

Special Revenue Funds					
	Cluster Septic	Animal Control Shelter	Gas Tax	Traffic Safety	Special Projects
<u>ASSETS</u>					
Cash and investments	\$ -	\$ -	\$ -	\$ 583	\$ 255,359
Accounts receivable	-	9,256	382,195	1,275	-
Interest receivable	-	-	-	2	-
Due from other funds	-	-	-	-	-
Prepaid items	-	298	1,770	-	-
Loans receivable	-	-	-	-	-
	-	-	-	-	-
Total Assets	\$ -	\$ 9,554	\$ 383,965	\$ 1,860	\$ 255,359
<u>LIABILITIES:</u>					
Accounts payable	\$ -	\$ 3,552	\$ 22,000	\$ -	\$ -
Accrued wages	-	2,798	9,637	-	-
Due to other funds	-	3,411	234,331	-	-
Unearned revenue	-	-	-	-	-
	-	-	-	-	-
Total Liabilities	-	9,761	265,968	-	-
<u>DEFERRED INFLOWS OF RESOURCES:</u>					
Deferred inflows of resources	-	-	-	-	-
<u>FUND BALANCES (DEFICITS):</u>					
Nonspendable	-	298	1,770	-	-
Restricted	-	-	116,227	1,860	255,359
Unassigned	-	(505)	-	-	-
	-	(505)	-	-	-
Total Fund Balances (Deficits)	-	(207)	117,997	1,860	255,359
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ -	\$ 9,554	\$ 383,965	\$ 1,860	\$ 255,359

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2018

	Special Revenue Funds				
	Business and Housing Services	HUD Revolving Loan	SLESF	Citizen Police	Asset Seizure
<u>ASSETS</u>					
Cash and investments	\$ 67,987	\$ 94,884	\$ 87,353	\$ 12,966	\$ 4,484
Accounts receivable	-	49,976	-	-	-
Interest receivable	420	327	301	45	15
Due from other funds	53,756	-	-	-	-
Prepaid items	33	-	-	-	-
Loans receivable	-	477,042	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 122,196</u>	<u>\$ 622,229</u>	<u>\$ 87,654</u>	<u>\$ 13,011</u>	<u>\$ 4,499</u>
<u>LIABILITIES:</u>					
Accounts payable	\$ 66,834	\$ 6,664	\$ -	\$ 459	\$ -
Accrued wages	2,992	-	-	-	-
Due to other funds	-	43,312	-	4,087	-
Unearned revenue	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>69,826</u>	<u>49,976</u>	<u>-</u>	<u>4,546</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>					
Deferred inflows of resources	<u>-</u>	<u>477,041</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES (DEFICITS):</u>					
Nonspendable	33	-	-	-	-
Restricted	52,337	95,212	87,654	8,465	4,499
Unassigned	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances (Deficits)	<u>52,370</u>	<u>95,212</u>	<u>87,654</u>	<u>8,465</u>	<u>4,499</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 122,196</u>	<u>\$ 622,229</u>	<u>\$ 87,654</u>	<u>\$ 13,011</u>	<u>\$ 4,499</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2018

Special Revenue Funds					
	Highway Safety Improvement	95 Impact Signalization	95 Impact PDFC Fund	95 Impact FDFC Fund	95 Impact Road
<u>ASSETS</u>					
Cash and investments	\$ -	\$ 72,728	\$ 17,179	\$ 29,976	\$ 613,895
Accounts receivable	37,006	-	-	-	-
Interest receivable	-	251	59	103	2,116
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Loans receivable	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 37,006</u>	<u>\$ 72,979</u>	<u>\$ 17,238</u>	<u>\$ 30,079</u>	<u>\$ 616,011</u>
<u>LIABILITIES:</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued wages	-	-	-	-	-
Due to other funds	37,007	-	-	-	-
Unearned revenue	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>37,007</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>					
Deferred inflows of resources	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES (DEFICITS):</u>					
Nonspendable	-	-	-	-	-
Restricted	-	72,979	17,238	30,079	616,011
Unassigned	(1)	-	-	-	-
	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>(1)</u>	<u>72,979</u>	<u>17,238</u>	<u>30,079</u>	<u>616,011</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 37,006</u>	<u>\$ 72,979</u>	<u>\$ 17,238</u>	<u>\$ 30,079</u>	<u>\$ 616,011</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2018

	Special Revenue Funds				
	Building Safety and Waste Water Services	Local Transportation	Housing Authority	Abandoned Vehicle	95 Impact Drainage
<u>ASSETS</u>					
Cash and investments	\$ 570,284	\$ -	\$ 60,648	\$ 125,998	\$ 713,610
Accounts receivable	26,934	93,642	-	4,691	-
Interest receivable	932	896	209	434	2,460
Due from other funds	-	260,040	-	-	-
Prepaid items	39,639	-	-	-	-
Loans receivable	-	-	306,248	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 637,789</u>	<u>\$ 354,578</u>	<u>\$ 367,105</u>	<u>\$ 131,123</u>	<u>\$ 716,070</u>
<u>LIABILITIES:</u>					
Accounts payable	\$ 4,328	\$ 1,104	\$ -	\$ -	\$ -
Accrued wages	8,931	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	17,910	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>31,169</u>	<u>1,104</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>					
Deferred inflows of resources	-	-	306,248	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>FUND BALANCES (DEFICITS):</u>					
Nonspendable	39,639	-	-	-	-
Restricted	566,981	353,474	60,857	131,123	716,070
Unassigned	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances (Deficits)	<u>606,620</u>	<u>353,474</u>	<u>60,857</u>	<u>131,123</u>	<u>716,070</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 637,789</u>	<u>\$ 354,578</u>	<u>\$ 367,105</u>	<u>\$ 131,123</u>	<u>\$ 716,070</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2018

	Special Revenue Funds				
	General Plan Fee	Traffic Safety - DUI		Clark Road Signal	Tree Replacement in Lieu
		Impound Fees Fund	AB109 State Funds		
<u>ASSETS</u>					
Cash and investments	\$ 309,379	\$ 51,108	\$ 59,035	\$ 6,137	\$ 247
Accounts receivable	-	-	-	-	-
Interest receivable	1,066	176	203	21	1
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	<u>\$ 310,445</u>	<u>\$ 51,284</u>	<u>\$ 59,238</u>	<u>\$ 6,158</u>	<u>\$ 248</u>
<u>LIABILITIES:</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued wages	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>					
Deferred inflows of resources	-	-	-	-	-
<u>FUND BALANCES (DEFICITS):</u>					
Nonspendable	-	-	-	-	-
Restricted	310,445	51,284	59,238	6,158	248
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	<u>310,445</u>	<u>51,284</u>	<u>59,238</u>	<u>6,158</u>	<u>248</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 310,445</u>	<u>\$ 51,284</u>	<u>\$ 59,238</u>	<u>\$ 6,158</u>	<u>\$ 248</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2018

	Special Revenue Funds				
	Hydrant Maintenance	Disability Access and Education	SMIP Fund	Police Department Seizures Fund	Police Trading Card Fund
<u>ASSETS</u>					
Cash and investments	\$ -	\$ 342	\$ 2,702	\$ -	\$ -
Accounts receivable	-	-	-	-	-
Interest receivable	-	1	9	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Loans receivable	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ -</u>	<u>\$ 343</u>	<u>\$ 2,711</u>	<u>\$ -</u>	<u>\$ -</u>
<u>LIABILITIES:</u>					
Accounts payable	\$ -	\$ 19	\$ 488	\$ -	\$ -
Accrued wages	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>19</u>	<u>488</u>	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>					
Deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES (DEFICITS):</u>					
Nonspendable	-	-	-	-	-
Restricted	-	324	2,223	-	-
Unassigned	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>-</u>	<u>324</u>	<u>2,223</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ -</u>	<u>\$ 343</u>	<u>\$ 2,711</u>	<u>\$ -</u>	<u>\$ -</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2018

	Special Revenue Funds				
	Canine Protect Fund	Fire Fund	Animal Control Fund	Police Fund	Special Projects Donations Fund
<u>ASSETS</u>					
Cash and investments	\$ 16,978	\$ 7,457	\$ -	\$ 13,101	\$ -
Accounts receivable	-	-	-	-	-
Interest receivable	59	26	-	45	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	<u>\$ 17,037</u>	<u>\$ 7,483</u>	<u>\$ -</u>	<u>\$ 13,146</u>	<u>\$ -</u>
<u>LIABILITIES:</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued wages	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>					
Deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES (DEFICITS):</u>					
Nonspendable	-	-	-	-	-
Restricted	17,037	7,483	-	13,146	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	<u>17,037</u>	<u>7,483</u>	<u>-</u>	<u>13,146</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 17,037</u>	<u>\$ 7,483</u>	<u>\$ -</u>	<u>\$ 13,146</u>	<u>\$ -</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2018

	Special Revenue Funds				
	Memorial Trailway	Transportation Capital Projects	State Water Board Prop 1 Grant	Improvement Agreements	Fed CMAQ Congestion Mgmt Air Quality
<u>ASSETS</u>					
Cash and investments	\$ 3,397	\$ 15,295	\$ -	\$ 13,506	\$ -
Accounts receivable	-	-	6,164	-	26,987
Interest receivable	12	53	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	30	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	<u>\$ 3,409</u>	<u>\$ 15,378</u>	<u>\$ 6,164</u>	<u>\$ 13,506</u>	<u>\$ 26,987</u>
<u>LIABILITIES:</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued wages	-	284	-	-	-
Due to other funds	-	-	6,164	13,506	26,987
Unearned revenue	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>284</u>	<u>6,164</u>	<u>13,506</u>	<u>26,987</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>					
Deferred inflows of resources	-	-	-	-	-
<u>FUND BALANCES (DEFICITS):</u>					
Nonspendable	-	30	-	-	-
Restricted	3,409	15,064	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	<u>3,409</u>	<u>15,094</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 3,409</u>	<u>\$ 15,378</u>	<u>\$ 6,164</u>	<u>\$ 13,506</u>	<u>\$ 26,987</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2018

	Special Revenue Funds		Capital Projects	Debt Service	Total Non- major Governmental Funds
	One Time Miscellaneous Grants	FEMA Reimbursement Fund	Capital Leases	Wastewater Design Assessment District	
<u>ASSETS</u>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 3,226,618
Accounts receivable	21,000	-	-	-	659,126
Interest receivable	-	-	-	-	10,242
Due from other funds	-	-	-	-	313,796
Prepaid items	-	-	-	-	41,770
Loans receivable	-	-	-	-	783,290
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 21,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,034,842</u>
<u>LIABILITIES:</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 105,448
Accrued wages	-	-	-	-	24,642
Due to other funds	21,000	-	-	-	389,805
Unearned revenue	-	-	-	-	17,910
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>21,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>537,805</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>					
Deferred inflows of resources	-	-	-	-	783,289
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES (DEFICITS):</u>					
Nonspendable	-	-	-	-	41,770
Restricted	-	-	-	-	3,672,484
Unassigned	-	-	-	-	(506)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,713,748</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 21,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,034,842</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
JUNE 30, 2018

Special Revenue Funds					
	Cluster Septic	Animal Control Shelter	Gas Tax	Traffic Safety	Special Projects
REVENUES					
Taxes and assessments	\$ -	\$ 132,152	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-	-	-
Fines and forfeitures	-	8,610	-	7,355	-
Use of money and property	-	-	-	5	-
Intergovernmental revenues	-	-	1,048,527	-	-
Charges for services	-	34,547	161	-	-
Program Income	-	-	-	-	-
Other revenues	-	6,532	5,141	-	-
Total Revenues	-	181,841	1,053,829	7,360	-
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Community development	-	-	-	-	-
Public safety	-	209,470	-	-	-
Public works	-	-	524,035	-	-
Streets	-	-	392,677	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal	-	-	13,356	-	-
Total Expenditures	-	209,470	930,068	-	-
Excess of revenues over (under) expenditures	-	(27,629)	123,761	7,360	-
OTHER FINANCING SOURCES (USES)					
Proceeds from the issuance of debt	-	-	-	-	-
Transfers in	4,339	79,133	99,149	-	-
Transfers out	-	(51,711)	(195,903)	(5,500)	-
Total Other Financing Sources (Uses)	4,339	27,422	(96,754)	(5,500)	-
Net Change in Fund Balances	4,339	(207)	27,007	1,860	-
Fund Balances (Deficits) - July 1, 2017	(4,339)	-	90,990	-	255,359
Fund Balances (Deficits) - June 30, 2018	<u>\$ -</u>	<u>\$ (207)</u>	<u>\$ 117,997</u>	<u>\$ 1,860</u>	<u>\$ 255,359</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
JUNE 30, 2018

Special Revenue Funds					
	Business and Housing Services	HUD Revolving Loan	SLESF	Citizen Police	Asset Seizure
REVENUES					
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	1,072	837	769	114	39
Intergovernmental revenues	83	191,804	139,468	-	-
Charges for services	-	-	-	94	1,717
Program Income	-	14,100	-	-	-
Other revenues	<u>785</u>	<u>-</u>	<u>-</u>	<u>8,290</u>	<u>-</u>
Total Revenues	<u>1,940</u>	<u>206,741</u>	<u>140,237</u>	<u>8,498</u>	<u>1,756</u>
EXPENDITURES					
Current:					
General government	2,500	-	-	-	-
Community development	221,661	106,722	-	-	-
Public safety	-	-	-	4,954	-
Public works	-	-	-	-	-
Streets	-	-	-	-	-
Capital Outlay	-	-	942	-	-
Debt service:					
Principal	<u>-</u>	<u>-</u>	<u>21,263</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>224,161</u>	<u>106,722</u>	<u>22,205</u>	<u>4,954</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(222,221)</u>	<u>100,019</u>	<u>118,032</u>	<u>3,544</u>	<u>1,756</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from the issuance of debt	-	-	-	-	-
Transfers in	221,518	-	-	-	-
Transfers out	<u>(40,026)</u>	<u>(90,343)</u>	<u>(98,471)</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>181,492</u>	<u>(90,343)</u>	<u>(98,471)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(40,729)</u>	<u>9,676</u>	<u>19,561</u>	<u>3,544</u>	<u>1,756</u>
Fund Balances (Deficits) - July 1, 2017	<u>93,099</u>	<u>85,536</u>	<u>68,093</u>	<u>4,921</u>	<u>2,743</u>
Fund Balances (Deficits) - June 30, 2018	<u>\$ 52,370</u>	<u>\$ 95,212</u>	<u>\$ 87,654</u>	<u>\$ 8,465</u>	<u>\$ 4,499</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
JUNE 30, 2018

Special Revenue Funds					
	Highway Safety Improvement	95 Impact Signalization	95 Impact PDFC Fund	95 Impact FDFC Fund	95 Impact Road
REVENUES					
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	2,569	4,681	3,348	34,829
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	640	151	263	5,406
Intergovernmental revenues	1,042,409	-	-	-	-
Charges for services	-	-	-	-	-
Program Income	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	<u>1,042,409</u>	<u>3,209</u>	<u>4,832</u>	<u>3,611</u>	<u>40,235</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Community development	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Streets	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>1,042,409</u>	<u>3,209</u>	<u>4,832</u>	<u>3,611</u>	<u>40,235</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from the issuance of debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	<u>(1,039,989)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,039,989)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>2,420</u>	<u>3,209</u>	<u>4,832</u>	<u>3,611</u>	<u>40,235</u>
Fund Balances (Deficits) - July 1, 2017	<u>(2,421)</u>	<u>69,770</u>	<u>12,406</u>	<u>26,468</u>	<u>575,776</u>
Fund Balances (Deficits) - June 30, 2018	<u>\$ (1)</u>	<u>\$ 72,979</u>	<u>\$ 17,238</u>	<u>\$ 30,079</u>	<u>\$ 616,011</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
JUNE 30, 2018

	Special Revenue Funds				
	Building Safety and Waste Water Services	Local Transportation	Housing Authority	Abandoned Vehicle	95 Impact Drainage
REVENUES					
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	984,482	-	-	-	27,756
Fines and forfeitures	12,228	-	-	-	-
Use of money and property	2,380	2,291	533	1,148	6,284
Intergovernmental revenues	502	868,024	-	21,293	-
Charges for services	38,441	-	-	-	-
Program Income	-	-	23,520	-	-
Other revenues	<u>24,318</u>	<u>27,812</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>1,062,351</u>	<u>898,127</u>	<u>24,053</u>	<u>22,441</u>	<u>34,040</u>
EXPENDITURES					
Current:					
General government	5,000	-	-	-	-
Community development	254,438	-	24,500	1,319	-
Public safety	-	-	-	-	-
Public works	458,519	-	-	-	-
Streets	-	945,960	-	-	-
Capital Outlay	3,760	-	-	-	-
Debt service:					
Principal	<u>8,742</u>	<u>-</u>	<u>-</u>	<u>322</u>	<u>-</u>
Total Expenditures	<u>730,459</u>	<u>945,960</u>	<u>24,500</u>	<u>1,641</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>331,892</u>	<u>(47,833)</u>	<u>(447)</u>	<u>20,800</u>	<u>34,040</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from the issuance of debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	<u>(208,513)</u>	<u>(166,294)</u>	<u>-</u>	<u>(16,844)</u>	<u>(11,058)</u>
Total Other Financing Sources (Uses)	<u>(208,513)</u>	<u>(166,294)</u>	<u>-</u>	<u>(16,844)</u>	<u>(11,058)</u>
Net Change in Fund Balances	<u>123,379</u>	<u>(214,127)</u>	<u>(447)</u>	<u>3,956</u>	<u>22,982</u>
Fund Balances (Deficits) - July 1, 2017	<u>483,241</u>	<u>567,601</u>	<u>61,304</u>	<u>127,167</u>	<u>693,088</u>
Fund Balances (Deficits) - June 30, 2018	<u>\$ 606,620</u>	<u>\$ 353,474</u>	<u>\$ 60,857</u>	<u>\$ 131,123</u>	<u>\$ 716,070</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
JUNE 30, 2018

	Special Revenue Funds				
	Traffic Safety - DUI				Tree Replacement in Lieu
	General Plan Fee	Impound Fees	AB109 State Funds	Clark Road Signal	
REVENUES					
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	2,723	450	520	53	2
Intergovernmental revenues	-	-	-	-	-
Charges for services	55,109	10,892	-	-	-
Program Income	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	<u>57,832</u>	<u>11,342</u>	<u>520</u>	<u>53</u>	<u>2</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	2,273
Community development	-	-	-	-	-
Public safety	-	15,123	1,117	-	-
Public works	-	-	-	-	-
Streets	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>15,123</u>	<u>1,117</u>	<u>-</u>	<u>2,273</u>
Excess of revenues over (under) expenditures	<u>57,832</u>	<u>(3,781)</u>	<u>(597)</u>	<u>53</u>	<u>(2,271)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from the issuance of debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	(98,705)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(98,705)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>57,832</u>	<u>(3,781)</u>	<u>(99,302)</u>	<u>53</u>	<u>(2,271)</u>
Fund Balances (Deficits) - July 1, 2017	<u>252,613</u>	<u>55,065</u>	<u>158,540</u>	<u>6,105</u>	<u>2,519</u>
Fund Balances (Deficits) - June 30, 2018	<u>\$ 310,445</u>	<u>\$ 51,284</u>	<u>\$ 59,238</u>	<u>\$ 6,158</u>	<u>\$ 248</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
JUNE 30, 2018

	Special Revenue Funds				
	Hydrant Maintenance	Disability Access and Education	SMIP Fund	Police Department Seizures Fund	Police Department Trading Card Fund
REVENUES					
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	92	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	3	25	-	-
Intergovernmental revenues	-	-	-	-	-
Charges for services	-	181	-	-	-
Program Income	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	<u>-</u>	<u>184</u>	<u>117</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Community development	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	2,941	-	-	-	-
Streets	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Total Expenditures	<u>2,941</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(2,941)</u>	<u>184</u>	<u>117</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from the issuance of debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(2,320)	(1,771)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,320)</u>	<u>(1,771)</u>
Net Change in Fund Balances	<u>(2,941)</u>	<u>184</u>	<u>117</u>	<u>(2,320)</u>	<u>(1,771)</u>
Fund Balances (Deficits) - July 1, 2017	<u>2,941</u>	<u>140</u>	<u>2,106</u>	<u>2,320</u>	<u>1,771</u>
Fund Balances (Deficits) - June 30, 2018	<u>\$ -</u>	<u>\$ 324</u>	<u>\$ 2,223</u>	<u>\$ -</u>	<u>\$ -</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
JUNE 30, 2018

	Special Revenue Funds				
	Canine Protect Fund	Fire Fund	Animal Control Fund	Police Fund	Special Projects Donations Fund
REVENUES					
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	150	66	-	115	-
Intergovernmental revenues	-	-	-	-	-
Charges for services	-	-	-	-	-
Program Income	-	-	-	-	-
Other revenues	<u>7,942</u>	<u>15</u>	<u>3,159</u>	<u>8,458</u>	<u>-</u>
Total Revenues	<u>8,092</u>	<u>81</u>	<u>3,159</u>	<u>8,573</u>	<u>-</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Community development	-	-	-	-	-
Public safety	3,024	-	336	-	-
Public works	-	-	-	-	-
Streets	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,024</u>	<u>-</u>	<u>336</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>5,068</u>	<u>81</u>	<u>2,823</u>	<u>8,573</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from the issuance of debt	-	-	-	-	-
Transfers in	-	-	-	4,091	561
Transfers out	<u>-</u>	<u>-</u>	<u>(16,059)</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(16,059)</u>	<u>4,091</u>	<u>561</u>
Net Change in Fund Balances	<u>5,068</u>	<u>81</u>	<u>(13,236)</u>	<u>12,664</u>	<u>561</u>
Fund Balances (Deficits) - July 1, 2017	<u>11,969</u>	<u>7,402</u>	<u>13,236</u>	<u>482</u>	<u>(561)</u>
Fund Balances (Deficits) - June 30, 2018	<u>\$ 17,037</u>	<u>\$ 7,483</u>	<u>\$ -</u>	<u>\$ 13,146</u>	<u>\$ -</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
JUNE 30, 2018

	Special Revenue Funds				
	Memorial Trailway	Transportation Capital Projects	State Water Board Prop 1 Grant	Improvement Agreements	Fed CMAQ Congestion Mgmt Air Quality
REVENUES					
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	30	134	-	-	-
Intergovernmental revenues	-	-	13,202	-	923,108
Charges for services	-	-	-	-	-
Program Income	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	<u>30</u>	<u>134</u>	<u>13,202</u>	<u>-</u>	<u>923,108</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Community development	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	15,389	-	-	-
Streets	-	3,473	-	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>18,862</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>30</u>	<u>(18,728)</u>	<u>13,202</u>	<u>-</u>	<u>923,108</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from the issuance of debt	-	-	-	-	-
Transfers in	-	166,294	-	-	-
Transfers out	-	(151,232)	(13,202)	-	(923,108)
Total Other Financing Sources (Uses)	<u>-</u>	<u>15,062</u>	<u>(13,202)</u>	<u>-</u>	<u>(923,108)</u>
Net Change in Fund Balances	<u>30</u>	<u>(3,666)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits) - July 1, 2017	<u>3,379</u>	<u>18,760</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits) - June 30, 2018	<u>\$ 3,409</u>	<u>\$ 15,094</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
JUNE 30, 2018

	Special Revenue Funds		Capital Projects	Debt Service	Total Non-major Governmental Funds
	One Time Miscellaneous Grants	FEMA Reimbursement Fund	Capital Leases	Wastewater Design Assessment District	
REVENUES					
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ 132,152
Licenses, permits, and impact fees	-	-	-	-	1,057,757
Fines and forfeitures	-	-	-	-	28,193
Use of money and property	-	-	-	-	26,203
Intergovernmental revenues	-	100,417	-	-	4,348,837
Charges for services	-	-	-	-	141,142
Program Income	-	-	-	-	37,620
Other revenues	22,200	-	-	-	114,652
Total Revenues	22,200	100,417	-	-	5,886,556
EXPENDITURES					
Current:					
General government	203	-	-	-	9,976
Community development	-	-	-	-	608,640
Public safety	-	-	-	-	234,024
Public works	-	-	-	-	1,000,884
Streets	-	-	-	-	1,342,110
Capital Outlay	-	-	209,382	-	214,084
Debt service:					
Principal	-	-	-	-	43,683
Total Expenditures	203	-	209,382	-	3,453,401
Excess of revenues over (under) expenditures	21,997	100,417	(209,382)	-	2,433,155
OTHER FINANCING SOURCES (USES)					
Proceeds from the issuance of debt	-	-	209,382	-	209,382
Transfers in	-	-	-	-	575,085
Transfers out	(21,997)	(100,417)	(6,963)	(6,278)	(3,266,704)
Total Other Financing Sources (Uses)	(21,997)	(100,417)	202,419	(6,278)	(2,482,237)
Net Change in Fund Balances	-	-	(6,963)	(6,278)	(49,082)
Fund Balances (Deficits) - July 1, 2017	-	-	6,963	6,278	3,762,830
Fund Balances (Deficits) - June 30, 2018	\$ -	\$ -	\$ -	\$ -	\$ 3,713,748

TOWN OF PARADISE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET TO ACTUAL
 CLUSTER SEPTIC FUND
 JUNE 30, 2018

	<u>Original Budget*</u>	<u>Final Budget*</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Total revenues	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
<u>EXPENDITURES:</u>				
Total expenditures	_____ -	_____ -	_____ -	_____ -
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in	_____ -	_____ -	4,339	4,339
Total other financing sources (uses)	_____ -	_____ -	4,339	4,339
Net change in fund balance	\$ <u>_____ -</u>	\$ <u>_____ -</u>	4,339	\$ <u>4,339</u>
Fund balance (deficit), July 1, 2017			(4,339)	
Fund balance, June 30, 2018			\$ <u>_____ -</u>	

* The Town did not adopt a budget for the Cluster Septic Fund for the year ended June 30, 2018.

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
ANIMAL CONTROL SHELTER FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Taxes and assessments	\$ 132,362	\$ 132,362	\$ 132,152	\$ (210)
Fines and forfeitures	12,000	10,000	8,610	(1,390)
Charges for services	60,652	33,797	34,547	750
Other revenues	<u>8,701</u>	<u>6,228</u>	<u>6,532</u>	<u>304</u>
Total revenues	<u>213,715</u>	<u>182,387</u>	<u>181,841</u>	<u>(546)</u>
<u>EXPENDITURES:</u>				
Current:				
Public Safety	<u>183,599</u>	<u>184,310</u>	<u>209,470</u>	<u>(25,160)</u>
Total expenditures	<u>183,599</u>	<u>184,310</u>	<u>209,470</u>	<u>(25,160)</u>
Excess of revenues over (under) expenditures	<u>30,116</u>	<u>(1,923)</u>	<u>(27,629)</u>	<u>(25,706)</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in	22,268	55,239	79,133	23,894
Transfers out	<u>(52,384)</u>	<u>(53,992)</u>	<u>(51,711)</u>	<u>2,281</u>
Total other financing sources (uses)	<u>(30,116)</u>	<u>1,247</u>	<u>27,422</u>	<u>26,175</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (676)</u>	<u>(207)</u>	<u>\$ 469</u>
Fund balance (deficit), July 1, 2017			-	
Fund balance (deficit), June 30, 2018			<u>\$ (207)</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
GAS TAX FUND
JUNE 30, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<u>REVENUES:</u>				
Use of money and property	\$ 300	\$ 300	\$ -	\$ (300)
Charges for services	150	150	161	11
Intergovernmental revenues	610,793	888,152	1,048,527	160,375
Other revenues	6,000	5,131	5,141	10
Total revenues	617,243	893,733	1,053,829	160,096
<u>EXPENDITURES:</u>				
Current:				
Public works	566,964	561,694	524,035	37,659
Streets	407,182	405,754	392,677	13,077
Capital outlay	-	-	-	-
Debt service:				
Principal	11,294	15,055	13,356	1,699
Total expenditures	985,440	982,503	930,068	52,435
Excess of revenues over (under) expenditures	(368,197)	(88,770)	123,761	212,531
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in	439,316	140,316	99,149	(41,167)
Transfers out	(186,187)	(195,645)	(195,903)	(258)
Total other financing sources (uses)	253,129	(55,329)	(96,754)	(41,425)
Net change in fund balance	\$ (115,068)	\$ (144,099)	27,007	\$ 171,106
Fund balance (deficit), July 1, 2017			90,990	
Fund balance (deficit), June 30, 2018			\$ 117,997	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
TRAFFIC SAFETY FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 7,355	\$ (12,645)
Use of money and property	<u>1</u>	<u>1</u>	<u>5</u>	<u>4</u>
Total revenues	<u>20,001</u>	<u>20,001</u>	<u>7,360</u>	<u>(12,641)</u>
<u>EXPENDITURES:</u>				
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>20,001</u>	<u>20,001</u>	<u>7,360</u>	<u>(12,641)</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(20,000)</u>	<u>(5,500)</u>	<u>(5,500)</u>	<u>-</u>
Total other financing sources (uses)	<u>(20,000)</u>	<u>(5,500)</u>	<u>(5,500)</u>	<u>-</u>
Net change in fund balance	<u>\$ 1</u>	<u>\$ 14,501</u>	<u>1,860</u>	<u>\$ (12,641)</u>
Fund balance (deficit), July 1, 2017			<u>-</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 1,860</u>	

TOWN OF PARADISE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET TO ACTUAL
 SPECIAL PROJECTS FUND
 JUNE 30, 2018

	<u>Original Budget*</u>	<u>Final Budget*</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Fund balance (deficit), July 1, 2017			\$ <u>255,359</u>	
Fund balance (deficit), June 30, 2018			\$ <u>255,359</u>	

* The Town did not adopt a budget for the Special Projects Fund for the year ended June 30, 2018.

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
BUSINESS AND HOUSING SERVICES
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ -	\$ 300	\$ 1,072	\$ 772
Intergovernmental revenues	-	-	83	83
Other revenues	-	260	785	525
Total revenues	<u>-</u>	<u>560</u>	<u>1,940</u>	<u>1,380</u>
<u>EXPENDITURES:</u>				
Current:				
General government	2,500	2,500	2,500	-
Community development	202,866	232,036	221,661	10,375
Total expenditures	<u>205,366</u>	<u>234,536</u>	<u>224,161</u>	<u>10,375</u>
Excess of revenues over (under) expenditures	<u>(205,366)</u>	<u>(233,976)</u>	<u>(222,221)</u>	<u>11,755</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in	(250,746)	(255,305)	221,518	476,823
Transfers out	(43,500)	(43,500)	(40,026)	3,474
Total other financing sources (uses)	<u>(294,246)</u>	<u>(298,805)</u>	<u>181,492</u>	<u>480,297</u>
Net change in fund balance	<u>\$ (499,612)</u>	<u>\$ (532,781)</u>	<u>(40,729)</u>	<u>\$ 492,052</u>
Fund balance (deficit), July 1, 2017			<u>93,099</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 52,370</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
HUD REVOLVING LOAN FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 190	\$ 190	\$ 837	\$ 647
Intergovernmental revenues	196,839	117,022	191,804	74,782
Program income	<u>14,280</u>	<u>14,280</u>	<u>14,100</u>	<u>(180)</u>
Total revenues	<u>211,309</u>	<u>131,492</u>	<u>206,741</u>	<u>75,249</u>
<u>EXPENDITURES:</u>				
Current:				
Community development	<u>65,800</u>	<u>65,800</u>	<u>106,722</u>	<u>(40,922)</u>
Total expenditures	<u>65,800</u>	<u>65,800</u>	<u>106,722</u>	<u>(40,922)</u>
Excess of revenues over (under) expenditures	<u>145,509</u>	<u>65,692</u>	<u>100,019</u>	<u>34,327</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(133,895)</u>	<u>(54,078)</u>	<u>(90,343)</u>	<u>(36,265)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(90,343)</u>	<u>(36,265)</u>
Net change in fund balance	<u>\$ 145,509</u>	<u>\$ 65,692</u>	<u>9,676</u>	<u>\$ (56,016)</u>
Fund balance (deficit), July 1, 2017			<u>85,536</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 95,212</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
SLESF FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 50	\$ 50	\$ 769	\$ 719
Intergovernmental revenues	<u>100,000</u>	<u>100,000</u>	<u>139,468</u>	<u>39,468</u>
Total revenues	<u>100,050</u>	<u>100,050</u>	<u>140,237</u>	<u>40,187</u>
<u>EXPENDITURES:</u>				
Current:				
Capital Outlay	-	-	942	(942)
Debt service:				
Principal	<u>21,248</u>	<u>21,248</u>	<u>21,263</u>	<u>(15)</u>
Total expenditures	<u>21,248</u>	<u>21,248</u>	<u>22,205</u>	<u>(957)</u>
Excess of revenues over (under) expenditures	<u>78,802</u>	<u>78,802</u>	<u>118,032</u>	<u>39,230</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(98,471)</u>	<u>(98,471)</u>	<u>(98,471)</u>	<u>-</u>
Total other financing sources (uses)	<u>(98,471)</u>	<u>(98,471)</u>	<u>(98,471)</u>	<u>-</u>
Net change in fund balance	<u>\$ (19,669)</u>	<u>\$ (19,669)</u>	<u>19,561</u>	<u>\$ 39,230</u>
Fund balance (deficit), July 1, 2017			<u>68,093</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 87,654</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
CITIZEN POLICE FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Charges for services	\$ 11	\$ 11	\$ 94	\$ 83
Use of money and property	15	15	114	99
Other revenues	<u>8,000</u>	<u>8,000</u>	<u>8,290</u>	<u>290</u>
Total revenues	<u>8,026</u>	<u>8,026</u>	<u>8,498</u>	<u>472</u>
<u>EXPENDITURES:</u>				
Current:				
Public safety	<u>4,860</u>	<u>4,860</u>	<u>4,954</u>	<u>(94)</u>
Total expenditures	<u>4,860</u>	<u>4,860</u>	<u>4,954</u>	<u>(94)</u>
Net change in fund balance	<u>\$ 3,166</u>	<u>\$ 3,166</u>	<u>3,544</u>	<u>\$ 378</u>
Fund balance (deficit), July 1, 2017			<u>4,921</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 8,465</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
ASSET SEIZURE FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 10	\$ 10	\$ 39	\$ 29
Charges for Services	50	50	1,717	1,667
Total revenues	60	60	1,756	1,696
<u>EXPENDITURES:</u>				
Current:				
Public safety	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	\$ 60	\$ 60	1,756	\$ 1,696
Fund balance (deficit), July 1, 2017			2,743	
Fund balance (deficit), June 30, 2018			\$ 4,499	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
HIGHWAY SAFETY IMPROVEMENT FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Intergovernmental revenues	\$ 2,440,543	\$ 2,440,543	\$ 1,042,409	\$ (1,398,134)
Total revenues	<u>2,440,543</u>	<u>2,440,543</u>	<u>1,042,409</u>	<u>(1,398,134)</u>
<u>EXPENDITURES:</u>				
Public Safety	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>2,440,543</u>	<u>2,440,543</u>	<u>1,042,409</u>	<u>(1,398,134)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	<u>(2,440,543)</u>	<u>(2,410,543)</u>	<u>(1,039,989)</u>	<u>1,370,554</u>
Total other financing sources (uses)	<u>(2,440,543)</u>	<u>(2,410,543)</u>	<u>(1,039,989)</u>	<u>1,370,554</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 30,000</u>	<u>2,420</u>	<u>\$ (27,580)</u>
Fund balance (deficit), July 1, 2017			<u>(2,421)</u>	
Fund balance (deficit), June 30, 2018			<u>\$ (1)</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
95 IMPACT SIGNALIZATION FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Licenses, permits, and impact fees	\$ 2,000	\$ 2,000	\$ 2,569	\$ 569
Use of money and property	<u>190</u>	<u>190</u>	<u>640</u>	<u>450</u>
Total revenues	<u>2,190</u>	<u>2,190</u>	<u>3,209</u>	<u>1,019</u>
<u>EXPENDITURES:</u>				
Public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 2,190</u>	<u>\$ 2,190</u>	<u>3,209</u>	<u>\$ 1,019</u>
Fund balance (deficit), July 1, 2017			<u>69,770</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 72,979</u>	

TOWN OF PARADISE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET TO ACTUAL
 95 IMPACT PDFC FUND
 JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Licenses, permits, and impact fees	\$ 4,000	\$ 4,000	\$ 4,681	\$ 681
Use of money and property	<u>22</u>	<u>22</u>	<u>151</u>	<u>129</u>
Total revenues	<u>4,022</u>	<u>4,022</u>	<u>4,832</u>	<u>810</u>
<u>EXPENDITURES:</u>				
Public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 4,022</u>	<u>\$ 4,022</u>	<u>4,832</u>	<u>\$ 810</u>
Fund balance (deficit), July 1, 2017			<u>12,406</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 17,238</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
95 IMPACT FDFC FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Licenses, permits, and impact fees	\$ 3,000	\$ 3,000	\$ 3,348	\$ 348
Use of money and property	<u>65</u>	<u>65</u>	<u>263</u>	<u>198</u>
Total revenues	<u>3,065</u>	<u>3,065</u>	<u>3,611</u>	<u>546</u>
<u>EXPENDITURES:</u>				
Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 3,065</u>	<u>\$ 3,065</u>	<u>3,611</u>	<u>\$ 546</u>
Fund balance (deficit), July 1, 2017			<u>26,468</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 30,079</u>	

TOWN OF PARADISE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET TO ACTUAL
 95 IMPACT ROAD FUND
 JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Licenses, permits, and impact fees	\$ 28,000	\$ 28,000	\$ 34,829	\$ 6,829
Use of money and property	<u>1,550</u>	<u>1,550</u>	<u>5,406</u>	<u>3,856</u>
Total revenues	<u>29,550</u>	<u>29,550</u>	<u>40,235</u>	<u>10,685</u>
<u>EXPENDITURES:</u>				
Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 29,550</u>	<u>\$ 29,550</u>	<u>40,235</u>	<u>\$ 10,685</u>
Fund balance (deficit), July 1, 2017			<u>575,776</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 616,011</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
BUILDING SAFETY & WASTE WATER SERVICES FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Licenses, permits, and impact fees	\$ 884,255	\$ 890,053	\$ 984,482	\$ 94,429
Fines and forfeitures	8,500	8,750	12,228	3,478
Use of money and property	-	2,000	2,380	380
Intergovernmental revenues	-	-	502	502
Charges for services	35,005	30,005	38,441	8,436
Other Revenues	<u>41,623</u>	<u>40,873</u>	<u>24,318</u>	<u>(16,555)</u>
Total revenues	<u>969,383</u>	<u>971,681</u>	<u>1,062,351</u>	<u>90,670</u>
<u>EXPENDITURES</u>				
General government	5,000	5,000	5,000	-
Community development	264,412	264,490	254,438	10,052
Public works	487,876	466,494	458,519	7,975
Capital outlay	1,000	1,000	3,760	-
Debt service				
Principal	<u>12,698</u>	<u>9,698</u>	<u>8,742</u>	<u>956</u>
Total expenditures	<u>770,986</u>	<u>746,682</u>	<u>730,459</u>	<u>16,223</u>
Excess of revenues over (under) expenditures	<u>198,397</u>	<u>224,999</u>	<u>331,892</u>	<u>106,893</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	<u>(198,815)</u>	<u>(213,849)</u>	<u>(208,513)</u>	<u>5,336</u>
Total Other Financing Sources (Uses)	<u>(198,815)</u>	<u>-</u>	<u>(208,513)</u>	<u>(208,513)</u>
Net change in fund balance	<u>\$ (418)</u>	<u>\$ 224,999</u>	<u>123,379</u>	<u>\$ (101,620)</u>
Fund balance (deficit), July 1, 2017			<u>483,241</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 606,620</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
LOCAL TRANSPORTATION FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
<u>REVENUES:</u>				
Use of money and property	\$ 600	\$ 600	\$ 2,291	\$ 1,691
Intergovernmental revenues	867,884	867,884	868,024	140
Other revenue	<u>28,900</u>	<u>28,900</u>	<u>27,812</u>	<u>(1,088)</u>
Total revenues	<u>897,384</u>	<u>897,384</u>	<u>898,127</u>	<u>743</u>
<u>EXPENDITURES:</u>				
Current:				
Streets	<u>1,010,835</u>	<u>1,010,835</u>	<u>945,960</u>	<u>64,875</u>
Total expenditures	<u>1,010,835</u>	<u>1,010,835</u>	<u>945,960</u>	<u>64,875</u>
Excess of revenues over (under) expenditures	<u>(113,451)</u>	<u>(113,451)</u>	<u>(47,833)</u>	<u>65,618</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	<u>(232,395)</u>	<u>(232,395)</u>	<u>(166,294)</u>	<u>66,101</u>
Total Other Financing Sources (Uses)	<u>(232,395)</u>	<u>(232,395)</u>	<u>(166,294)</u>	<u>66,101</u>
Net change in fund balance	<u>\$ (345,846)</u>	<u>\$ (345,846)</u>	<u>(214,127)</u>	<u>\$ 131,719</u>
Fund balance (deficit), July 1, 2017			<u>567,601</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 353,474</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
HOUSING AUTHORITY FUND
JUNE 30, 2018

	<u>Original Budget*</u>	<u>Final Budget*</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Program Income	\$ -	\$ -	\$ 23,520	\$ 23,520
Use of money and property	-	-	533	533
Total revenues	-	-	<u>24,053</u>	<u>24,053</u>
<u>EXPENDITURES:</u>				
Current:				
Community development	-	-	<u>24,500</u>	<u>(24,500)</u>
Total expenditures	-	-	<u>24,500</u>	<u>(24,500)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(447)</u>	<u>\$ (447)</u>
Fund balance (deficit), July 1, 2017			<u>61,304</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 60,857</u>	

* The Town did not adopt a budget for the Housing Authority Fund for the year ended June 30, 2018.

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
ABANDONED VEHICLE FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 400	\$ 400	\$ 1,148	\$ 748
Intergovernmental revenues	<u>20,000</u>	<u>20,000</u>	<u>21,293</u>	<u>1,293</u>
Total revenues	<u>20,400</u>	<u>20,400</u>	<u>22,441</u>	<u>2,041</u>
<u>EXPENDITURES:</u>				
Current:				
Community development	489	489	1,319	(830)
Debt service:				
Principal	<u>323</u>	<u>323</u>	<u>322</u>	<u>1</u>
Total expenditures	<u>812</u>	<u>812</u>	<u>1,641</u>	<u>(829)</u>
Excess of revenues over (under) expenditures	<u>19,588</u>	<u>19,588</u>	<u>20,800</u>	<u>1,212</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(15,000)</u>	<u>(16,000)</u>	<u>(16,844)</u>	<u>(844)</u>
Total other financing sources (uses)	<u>(15,000)</u>	<u>(16,000)</u>	<u>(16,844)</u>	<u>(844)</u>
Net change in fund balance	<u>\$ 4,588</u>	<u>\$ 3,588</u>	<u>3,956</u>	<u>\$ (368)</u>
Fund balance (deficit), July 1, 2017			<u>127,167</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 131,123</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
95 IMPACT DRAINAGE FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Licenses, permits, and impact fees	\$ 20,000	\$ 20,000	\$ 27,756	\$ 7,756
Use of money and property	<u>2,000</u>	<u>2,000</u>	<u>6,284</u>	<u>4,284</u>
Total revenues	<u>22,000</u>	<u>22,000</u>	<u>34,040</u>	<u>12,040</u>
<u>EXPENDITURES:</u>				
Current:	-	-	-	-
Community development	<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>22,000</u>	<u>22,000</u>	<u>34,040</u>	<u>12,040</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(11,058)</u>	<u>(1,058)</u>
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(11,058)</u>	<u>(1,058)</u>
Net change in fund balance	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>22,982</u>	<u>\$ 10,982</u>
Fund balance (deficit), July 1, 2017			<u>693,088</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 716,070</u>	

TOWN OF PARADISE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET TO ACTUAL
 GENERAL PLAN FEE FUND
 JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 600	\$ 600	\$ 2,723	\$ 2,123
Charges for services	<u>35,000</u>	<u>35,000</u>	<u>55,109</u>	<u>20,109</u>
Total revenues	<u>35,600</u>	<u>35,600</u>	<u>57,832</u>	<u>22,232</u>
<u>EXPENDITURES:</u>				
Current:	-	-	-	-
Public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 35,600</u>	<u>\$ 35,600</u>	<u>57,832</u>	<u>\$ 22,232</u>
Fund balance (deficit), July 1, 2017			<u>252,613</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 310,445</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
TRAFFIC SAFETY-DUI IMPOUND FEES FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 125	\$ 125	\$ 450	\$ 325
Charges for services	<u>13,000</u>	<u>13,000</u>	<u>10,892</u>	<u>(2,108)</u>
Total revenues	<u>13,125</u>	<u>13,125</u>	<u>11,342</u>	<u>(1,783)</u>
<u>EXPENDITURES</u>				
Public Safety	<u>19,595</u>	<u>19,595</u>	<u>15,123</u>	<u>4,472</u>
Total Expenditures	<u>19,595</u>	<u>19,595</u>	<u>15,123</u>	<u>4,472</u>
Net change in fund balance	<u>\$ (6,470)</u>	<u>\$ (6,470)</u>	<u>(3,781)</u>	<u>\$ 2,689</u>
Fund balance (deficit), July 1, 2017			<u>55,065</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 51,284</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
AB109 STATE FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 300	\$ 300	\$ 520	\$ 220
Total revenues	<u>300</u>	<u>300</u>	<u>520</u>	<u>220</u>
<u>EXPENDITURES:</u>				
Public Safety	-	-	1,117	(1,117)
Total expenditures	<u>-</u>	<u>-</u>	<u>1,117</u>	<u>(1,117)</u>
Excess of revenue over (under) expenditures	<u>300</u>	<u>300</u>	<u>(597)</u>	<u>(897)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers Out	<u>(88,927)</u>	<u>(98,710)</u>	<u>(98,705)</u>	<u>(5)</u>
Total other financing sources (uses)	<u>(88,927)</u>	<u>(98,710)</u>	<u>(98,705)</u>	<u>(5)</u>
Net change in fund balance	<u>\$ (88,627)</u>	<u>\$ (98,410)</u>	<u>(99,302)</u>	<u>\$ (892)</u>
Fund balance (deficit), July 1, 2017			<u>158,540</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 59,238</u>	

TOWN OF PARADISE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET TO ACTUAL
 CLARK ROAD SIGNAL FUND
 JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 17	\$ 17	\$ 53	\$ 36
Total revenues	<u>17</u>	<u>17</u>	<u>53</u>	<u>36</u>
<u>EXPENDITURES:</u>				
Public Safety	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 17</u>	<u>\$ 17</u>	<u>53</u>	<u>\$ 36</u>
Fund balance (deficit), July 1, 2017			<u>6,105</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 6,158</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
TREE REPLACEMENT IN LIEU FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
<u>REVENUES:</u>				
Use of money and property	\$ 7	\$ 7	\$ 2	\$ (5)
Total revenues	7	7	2	(5)
<u>EXPENDITURES:</u>				
General government	-	-	2,273	(2,273)
Total Expenditures	-	-	2,273	(2,273)
Net change in fund balance	<u>\$ 7</u>	<u>\$ 7</u>	<u>(2,271)</u>	<u>\$ (2,278)</u>
Fund balance (deficit), July 1, 2017			<u>2,519</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 248</u>	

TOWN OF PARADISE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET TO ACTUAL
 HYDRANT MAINTENANCE FUND
 JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Other revenues	\$ 185	\$ 185	\$ -	\$ (185)
Total revenues	185	185	-	(185)
<u>EXPENDITURES:</u>				
Public works	-	-	2,941	(2,941)
Total Expenditures	-	-	2,941	(2,941)
Net change in fund balance	\$ 185	\$ 185	(2,941)	\$ (3,126)
Fund balance (deficit), July 1, 2017			2,941	
Fund balance (deficit), June 30, 2018			\$ -	

TOWN OF PARADISE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET TO ACTUAL
 DISABILITY ACCESS AND EDUCATION FUND
 JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ -	\$ -	\$ 3	\$ 3
Charges for services	25	25	181	156
Total revenues	25	25	184	159
<u>EXPENDITURES:</u>				
General government	-	-	-	-
Total Expenditures	-	-	-	-
Net change in fund balance	\$ 25	\$ 25	184	\$ 159
Fund balance (deficit), July 1, 2017			140	
Fund balance (deficit), June 30, 2018			\$ 324	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FEMA REIMBURSEMENT FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Intergovernmental revenues	\$ 46,875	\$ 46,875	\$ 100,417	\$ 53,542
Total revenues	<u>46,875</u>	<u>46,875</u>	<u>100,417</u>	<u>53,542</u>
<u>EXPENDITURES:</u>				
General government	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over (under) expenditures	<u>46,875</u>	<u>46,875</u>	<u>100,417</u>	<u>53,542</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(46,875)</u>	<u>(46,875)</u>	<u>(100,417)</u>	<u>(53,542)</u>
Total other financing sources (uses)	<u>(46,875)</u>	<u>(46,875)</u>	<u>(100,417)</u>	<u>(53,542)</u>
Net change in Fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance (deficit), July 1, 2017			<u>-</u>	
Fund balance (deficit), June 30, 2018			<u>\$ -</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
SMIP FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
<u>REVENUES:</u>				
Use of money and property	\$ 7	\$ 7	\$ 25	\$ 18
Licenses and permits	<u>200</u>	<u>200</u>	<u>92</u>	<u>(108)</u>
Total revenues	<u>207</u>	<u>207</u>	<u>117</u>	<u>(90)</u>
<u>EXPENDITURES:</u>				
Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 207</u>	<u>\$ 207</u>	<u>117</u>	<u>\$ (90)</u>
Fund balance (deficit), July 1, 2017			<u>2,106</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 2,223</u>	

TOWN OF PARADISE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET TO ACTUAL
 POLICE DEPARTMENT SEIZURES FUND
 JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Other revenues	\$ 500	\$ 500	\$ -	\$ (500)
Total revenues	500	500	-	(500)
<u>EXPENDITURES:</u>				
Public Safety	-	-	-	-
Total Expenditures	-	-	-	-
Excess of revenue over (under) expenditures	500	500	-	(500)
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	-	-	(2,320)	(2,320)
Total other financing sources (uses)	-	-	(2,320)	(2,320)
Net change in fund balance	\$ 500	\$ 500	(2,320)	\$ (2,820)
Fund balance (deficit), July 1, 2017			2,320	
Fund balance (deficit), June 30, 2018			\$ -	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FED CMAQ CONGESTION MGMT AIR QUALITY FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Intergovernmental revenues	\$ _____ -	\$ _____ 250,000	\$ _____ 923,108	\$ _____ 673,108
Total revenues	_____ -	_____ 250,000	_____ 923,108	_____ 673,108
<u>EXPENDITURES:</u>				
Public Safety	_____ -	_____ -	_____ -	_____ -
Total Expenditures	_____ -	_____ -	_____ -	_____ -
Excess of revenue over (under) expenditures	_____ -	_____ 250,000	_____ 923,108	_____ 673,108
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	_____ (250,000)	_____ (250,000)	_____ (923,108)	_____ (673,108)
Total other financing sources (uses)	_____ (250,000)	_____ (250,000)	_____ (923,108)	_____ (673,108)
Net change in fund balance	\$ _____ (250,000)	\$ _____ -	_____ -	\$ _____ -
Fund balance (deficit), July 1, 2017			_____ -	
Fund balance (deficit), June 30, 2018			\$ _____ -	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
POLICE TRADING CARDS FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 5	\$ 5	\$ -	\$ (5)
Total revenues	5	5	-	(5)
<u>EXPENDITURES:</u>				
Public Safety	-	-	-	-
Total Expenditures	-	-	-	-
Excess of revenue over (under) expenditures	5	5	-	(5)
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	-	-	(1,771)	(1,771)
Total other financing sources (uses)	-	-	(1,771)	(1,771)
Net change in fund balance	<u>\$ 5</u>	<u>\$ 5</u>	<u>(1,771)</u>	<u>\$ (1,776)</u>
Fund balance (deficit), July 1, 2017			1,771	
Fund balance (deficit), June 30, 2018			<u>\$ -</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
ONE TIME MISCELLANEOUS GRANTS
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Other revenues	\$ 25,000	\$ 25,000	\$ 22,200	\$ (2,800)
Total revenues	25,000	25,000	22,200	(2,800)
<u>EXPENDITURES:</u>				
General government	\$ -	\$ -	\$ 203	\$ 203
Total Expenditures	-	-	203	203
Excess of revenue over (under) expenditures	25,000	25,000	21,997	(3,003)
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	(25,000)	(25,000)	(21,997)	3,003
Total other financing sources (uses)	(25,000)	(25,000)	(21,997)	3,003
Net change in Fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance (deficit), July 1, 2017			-	
Fund balance (deficit), June 30, 2018			<u>\$ -</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
CANINE PROTECT FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 20	\$ 20	\$ 150	\$ 130
Other Revenues	<u>5,000</u>	<u>5,000</u>	<u>7,942</u>	<u>2,942</u>
Total revenues	<u>5,020</u>	<u>5,020</u>	<u>8,092</u>	<u>3,072</u>
<u>EXPENDITURES:</u>				
Public Safety	<u>1,300</u>	<u>1,300</u>	<u>3,024</u>	<u>(1,724)</u>
Total Expenditures	<u>1,300</u>	<u>1,300</u>	<u>3,024</u>	<u>(1,724)</u>
Net change in fund balance	<u>\$ 3,720</u>	<u>\$ 3,720</u>	<u>5,068</u>	<u>\$ 1,348</u>
Fund balance (deficit), July 1, 2017			<u>11,969</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 17,037</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FIRE FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 20	\$ 20	\$ 66	\$ 46
Other revenues	<u>-</u>	<u>-</u>	<u>15</u>	<u>15</u>
Total revenues	<u>20</u>	<u>20</u>	<u>81</u>	<u>61</u>
<u>EXPENDITURES:</u>				
Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 20</u>	<u>\$ 20</u>	<u>81</u>	<u>\$ 61</u>
Fund balance (deficit), July 1, 2017			<u>7,402</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 7,483</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
ANIMAL CONTROL FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
<u>REVENUES:</u>				
Other revenues	\$ 9,900	\$ 9,900	\$ 3,159	\$ (6,741)
Total revenues	<u>9,900</u>	<u>9,900</u>	<u>3,159</u>	<u>(6,741)</u>
<u>EXPENDITURES:</u>				
Public Safety	-	-	336	(336)
Total Expenditures	<u>-</u>	<u>-</u>	<u>336</u>	<u>(336)</u>
Excess of revenue over (under) expenditures	<u>9,900</u>	<u>9,900</u>	<u>2,823</u>	<u>(7,077)</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(22,268)</u>	<u>(18,000)</u>	<u>(16,059)</u>	<u>1,941</u>
Total other financing sources (uses)	<u>(22,268)</u>	<u>(18,000)</u>	<u>(16,059)</u>	<u>1,941</u>
Net change in fund balance	<u>\$ (12,368)</u>	<u>\$ (8,100)</u>	<u>(13,236)</u>	<u>\$ (5,136)</u>
Fund balance (deficit), July 1, 2017			<u>13,236</u>	
Fund balance (deficit), June 30, 2018			<u>\$ -</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
POLICE FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ -	\$ -	\$ 115	\$ 115
Other revenues	<u>100</u>	<u>100</u>	<u>8,458</u>	<u>8,358</u>
Total revenues	<u>100</u>	<u>100</u>	<u>8,573</u>	<u>8,473</u>
<u>EXPENDITURES:</u>				
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>100</u>	<u>100</u>	<u>8,573</u>	<u>8,473</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	<u>-</u>	<u>-</u>	<u>4,091</u>	<u>4,091</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>4,091</u>	<u>4,091</u>
Net change in fund balance	<u>\$ 100</u>	<u>\$ 100</u>	<u>12,664</u>	<u>\$ 12,564</u>
Fund balance (deficit), July 1, 2017			<u>482</u>	
Fund balance (deficit), June 30, 2018			<u>\$ 13,146</u>	

TOWN OF PARADISE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET TO ACTUAL
 SPECIAL PROJECTS DONATIONS FUND
 JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
<u>REVENUES:</u>				
Charges for services	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total revenues	_____ -	_____ -	_____ -	_____ -
<u>EXPENDITURES:</u>				
General government	_____ -	_____ -	_____ -	_____ -
Total Expenditures	_____ -	_____ -	_____ -	_____ -
Excess of revenue over (under) expenditures	_____ -	_____ -	_____ -	_____ -
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in	_____ -	_____ 561	_____ 561	_____ -
Total other financing sources (uses)	_____ -	_____ 561	_____ 561	_____ -
Net change in fund balance	\$ _____ -	\$ _____ 561	_____ 561	\$ _____ -
Fund balance (deficit), July 1, 2017			_____ (561)	
Fund balance (deficit), June 30, 2018			\$ _____ -	

TOWN OF PARADISE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET TO ACTUAL
 MEMORIAL TRAILWAY
 JUNE 30, 2018

	<u>Original Budget*</u>	<u>Final Budget*</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ _____ -	\$ _____ -	\$ _____ 30	\$ _____ (30)
Total revenues	_____ -	_____ -	_____ 30	_____ (30)
<u>EXPENDITURES:</u>				
Capital Outlay	_____ -	_____ -	_____ -	_____ -
Total expenditures	_____ -	_____ -	_____ -	_____ -
Net change in fund balance	\$ <u>_____ -</u>	\$ <u>_____ -</u>	_____ 30	\$ <u>_____ 30</u>
Fund balance (deficit), July 1, 2017			_____ 3,379	
Fund balance (deficit), June 30, 2018			\$ <u>_____ 3,409</u>	

* The Town did not adopt a budget for the Memorial Trailway Fund for the year ended June 30, 2018.

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
TRANSPORTATION CAPITAL PROJECTS FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
<u>REVENUES:</u>				
Use of money and property	\$ _____ -	\$ _____ -	\$ _____ 134	\$ _____ 134
Total revenues	_____ -	_____ -	_____ 134	_____ 134
<u>EXPENDITURES:</u>				
Public works	\$ 15,507	\$ 15,507	\$ 15,389	\$ 118
Streets	3,726	3,726	3,473	253
Total Expenditures	19,233	19,233	18,862	371
Excess of revenue over (under) expenditures	(19,233)	(19,233)	(18,728)	505
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in	(232,395)	(232,395)	166,294	398,689
Transfers out	(213,428)	(213,574)	(151,232)	62,342
Total other financing sources (uses)	(232,395)	(232,395)	15,062	247,457
Net change in fund balance	\$ (251,628)	\$ (251,628)	(3,666)	\$ 247,962
Fund balance (deficit), July 1, 2017			18,760	
Fund balance (deficit), June 30, 2018			\$ 15,094	

TOWN OF PARADISE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET TO ACTUAL
 STATE WATER BOARD PROP 1 GRANT FUND
 JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Intergovernmental revenues	\$ _____ -	\$ _____ -	\$ 13,202	\$ 13,202
Total revenues	_____ -	_____ -	13,202	13,202
<u>EXPENDITURES:</u>				
Capital outlay	_____ -	_____ -	_____ -	_____ -
Total Expenditures	_____ -	_____ -	_____ -	_____ -
Excess of revenue over (under) expenditures	_____ -	_____ -	13,202	13,202
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	(121,875)	(121,875)	(13,202)	108,673
Total other financing sources (uses)	(121,875)	(121,875)	(13,202)	108,673
Net change in fund balance	<u>\$ (121,875)</u>	<u>\$ (121,875)</u>	-	<u>\$ 121,875</u>
Fund balance (deficit), July 1, 2017			_____ -	
Fund balance (deficit), June 30, 2018			<u>\$ _____ -</u>	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
CAPITAL LEASES FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
<u>REVENUES:</u>				
Use of money and property	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total revenues	_____ -	_____ -	_____ -	_____ -
<u>EXPENDITURES:</u>				
Capital outlay	_____ 176,494	_____ 176,494	_____ 209,382	_____ (32,888)
Total Expenditures	_____ 176,494	_____ 176,494	_____ 209,382	_____ (32,888)
Excess of revenue over (under) expenditures	_____ (176,494)	_____ (176,494)	_____ (209,382)	_____ (32,888)
<u>OTHER FINANCING SOURCES (USES):</u>				
Proceeds from the issuance of debt	_____ 176,494	_____ 176,494	_____ 209,382	_____ 32,888
Transfers out	_____ (6,963)	_____ (6,963)	_____ (6,963)	_____ -
Total other financing sources (uses)	_____ 169,531	_____ 169,531	_____ 202,419	_____ 32,888
Net change in fund balance	\$ _____ (6,963)	\$ _____ (6,963)	_____ (6,963)	\$ _____ -
Fund balance (deficit), July 1, 2017			_____ 6,963	
Fund balance (deficit), June 30, 2018			\$ _____ -	

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
WASTEWATER DESIGN ASSESSMENT DISTRICT FUND
JUNE 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total revenues	_____ -	_____ -	_____ -	_____ -
<u>EXPENDITURES:</u>				
General government	_____ -	_____ -	_____ -	_____ -
Total Expenditures	_____ -	_____ -	_____ -	_____ -
Excess of revenue over (under) expenditures	_____ -	_____ -	_____ -	_____ -
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	_____ -	_____ (6,278)	_____ (6,278)	_____ -
Total other financing sources (uses)	_____ -	_____ (6,278)	_____ (6,278)	_____ -
Net change in fund balance	\$ _____ -	\$ _____ (6,278)	_____ (6,278)	\$ _____ -
Fund balance (deficit), July 1, 2017			_____ 6,278	
Fund balance (deficit), June 30, 2018			\$ _____ -	

TOWN OF PARADISE
PRIVATE-PURPOSE TRUST FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2018

	General Trust	Successor RDA Fund	RDA Debt Service Obligation Retirement Fund	Totals
<u>ASSETS</u>				
Cash and investments	\$ 8,406	\$ 207,250	\$ -	\$ 215,656
Restricted cash and investments with fiscal agents	-	420,471	-	420,471
Accounts receivable	-	1	-	1
Total assets	8,406	627,722	-	636,128
<u>LIABILITIES</u>				
Accounts payable	3,216	5,857	-	9,073
Accrued payroll payable	-	122	-	122
Interest payable	-	22,211	-	22,211
Due to other funds	-	-	-	-
Long-term debt, due within one year	-	105,000	-	105,000
Long-term debt, due in more than one year	-	7,019,971	-	7,019,971
Total liabilities	3,216	7,153,161	-	7,156,377
<u>NET POSITION</u>				
Unrestricted	5,190	(6,525,439)	-	(6,520,249)
Total net position (deficit)	\$ 5,190	\$ (6,525,439)	\$ -	\$ (6,520,249)

TOWN OF PARADISE
PRIVATE-PURPOSE TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
JUNE 30, 2018

	<u>General Trust</u>	<u>Successor RDA Fund</u>	<u>RDA Debt Service Obligation Retirement Fund</u>	<u>Totals</u>
<u>ADDITIONS</u>				
Taxes and assessments	\$ 54,913	\$ -	\$ 448,087	\$ 503,000
Investment revenue	-	4,381	-	4,381
Intergovernmental revenue	-	<u>448,087</u>	-	<u>448,087</u>
Total additions	<u>54,913</u>	<u>452,468</u>	<u>448,087</u>	<u>955,468</u>
<u>DEDUCTIONS</u>				
Administrative expenses	53,822	11,623	-	65,445
Interest expense	-	324,014	-	324,014
Intergovernmental expense	-	<u>8,251</u>	<u>448,087</u>	<u>456,338</u>
Total deductions	<u>53,822</u>	<u>343,888</u>	<u>448,087</u>	<u>845,797</u>
Change in Net position	1,091	108,580	-	109,671
Net position (deficit) - July 1, 2017	<u>4,099</u>	<u>(6,634,019)</u>	<u>-</u>	<u>(6,629,920)</u>
Net position (deficit) - June 30, 2018	<u>\$ 5,190</u>	<u>\$ (6,525,439)</u>	<u>\$ -</u>	<u>\$ (6,520,249)</u>

TOWN OF PARADISE
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2018

	<u>Employee Bank Fund</u>	<u>Police Department Found Money Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and investments	\$ 528	\$ 4,809	\$ 5,337
Interest receivable	<u>2</u>	<u>-</u>	<u>2</u>
Total assets	<u>\$ 530</u>	<u>\$ 4,809</u>	<u>\$ 5,339</u>
<u>LIABILITIES</u>			
Due to others	<u>\$ 530</u>	<u>\$ 4,809</u>	<u>\$ 5,339</u>
Total liabilities	<u>\$ 530</u>	<u>\$ 4,809</u>	<u>\$ 5,339</u>

TOWN OF PARADISE
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2018

	<u>Balance July 1, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2018</u>
EMPLOYEE BANK FUND				
ASSETS				
Cash and investments	\$ 495	\$ 33	\$ -	\$ 528
Interest receivable	<u>1</u>	<u>1</u>	<u>-</u>	<u>2</u>
Total Assets	<u>\$ 496</u>	<u>\$ 34</u>	<u>\$ -</u>	<u>\$ 530</u>
LIABILITIES				
Due to others	<u>\$ 496</u>	<u>\$ 34</u>	<u>\$ -</u>	<u>\$ 530</u>
Total liabilities	<u>\$ 496</u>	<u>\$ 34</u>	<u>\$ -</u>	<u>\$ 530</u>
POLICE DEPARTMENT FOUND MONEY FUND				
ASSETS				
Cash and investments	<u>\$ 6,567</u>	<u>\$ -</u>	<u>\$ (1,758)</u>	<u>\$ 4,809</u>
Total assets	<u>\$ 6,567</u>	<u>\$ -</u>	<u>\$ (1,758)</u>	<u>\$ 4,809</u>
LIABILITIES				
Due to others	<u>\$ 6,567</u>	<u>\$ 7,590</u>	<u>\$ (9,348)</u>	<u>\$ 4,809</u>
Total liabilities	<u>\$ 6,567</u>	<u>\$ 7,590</u>	<u>\$ (9,348)</u>	<u>\$ 4,809</u>



**Town of Paradise
Council Agenda Summary
Date: August 13, 2019**

Agenda Item: 6(a)

Originated by: Gina S. Will, Administrative Services Director/Town Treasurer
Approved by: Lauren Gill, Town Manager
Subject: 2019/20 Operating and Capital Budget Adoption

Council Action Requested:

Consider adopting the following resolutions: (The Town of Paradise Budget document is available for review at <https://www.townofparadise.com/index.php/our-government/agendas-and-minutes>)

1. Adopt Resolution No. 19-___, A Resolution of the Town Council of the Town of Paradise Adopting the Final Budget for The Town of Paradise Including all Attachments, Appendices and other related Documents for the 2019-2020 Fiscal Year ending June 30, 2020. (ROLL CALL VOTE)
2. Adopt Resolution No. 19-___, A Resolution of the Town Council of the Town of Paradise Approving and Adopting the Annual Appropriation Limit (Exhibit A) for Fiscal Year 2019-2020. (ROLL CALL VOTE)
3. Adopt Resolution No. 19-___, A Resolution of the Town Council of the Town of Paradise Amending the General Fund Reserves for Fiscal Year 2019/2020. (ROLL CALL VOTE)
4. Adopt Resolution No. 19-___, A Resolution of the Town Council of the Town of Paradise approving and Adopting the Town of Paradise Capital Improvement Plan (CIP) for the 2019-2020 Fiscal Year. (ROLL CALL VOTE)
5. Adopt Resolution No. 19-___, A Resolution of the Town Council of the Town of Paradise Adopting the Amended Salary Pay Plan for Town of Paradise Employees for the Fiscal Year 2019-2020. (ROLL CALL VOTE)

Alternatives:

Adopt an amended resolution and/or amended Operating and Capital Budget.

Background:

It is a best practice of the Town of Paradise to adopt the Capital and Operating Budget for the next fiscal year prior to, June 30th, the end of the fiscal year. However, the Camp Fire of November 2018, and the financial impacts that were caused, required additional time to compile a meaningful budget by the normal deadline.

Discussion:

The preliminary 2019/20 budget and presentation was provided to Town Council on July 23, 2019. That budget and presentation are posted on the Town's website for thorough examination and review by Town Council and the Community.

In summary, the 2019/20 budget will be very dynamic and quickly evolving. It will be necessary to bring frequent updates and budget adjustments forward to Town Council as grants and projects for Long Term Recovery progress. The current proposed budget, is a snapshot in time of what is required to maintain services and advance known projects during the 2019/20 fiscal year.

- ✓ The General Fund is balanced though backfill of property taxes by the State of California and a lost tax revenue insurance claim.
- ✓ Measure C and General Fund cash flow reserves are maintained in case the PG&E settlement is postponed.
- ✓ Building Safety and Wastewater Fund has an adequate reserve to be able to ramp up services as needed in support of the rebuild effort.
- ✓ Gas Tax/Street Maintenance funding is secured until the 2020 census is implemented sometime in 2021.
- ✓ Business and Housing will start to administer a \$23.5 million Cal Home DA grant to assist approximately 200 income eligible families with rebuilding a home.

Fiscal Impact:

The Camp Fire of November 2018 has immediate and long lasting impacts to the Town's finances. This 2019/20 proposed budget is another step in creating the Town's long term financial recovery plan. Highlights of the 2019/20 budget are indicated above and throughout the 2019/20 budget presentation.

**TOWN OF PARADISE
FISCAL YEAR 2019-2020 APPROPRIATIONS
RESOLUTION NO. _____**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PARADISE ADOPTING THE FINAL BUDGET FOR THE TOWN OF PARADISE INCLUDING ALL ATTACHMENTS, APPENDICIES AND OTHER RELATED DOCUMENTS FOR THE 2019-2020 FISCAL YEAR ENDING JUNE 30, 2020

WHEREAS, the Town council has reviewed the proposed preliminary 2019-2020 budget that was presented during a budget meeting on July 23, 2019.

NOW, THEREFORE, BE IT RESOLVED, that the Town Council after this review has determined the following budget appropriations and operating transfers for the fiscal Year 2019-2020.

**PROPOSED FISCAL YEAR ANNUAL APPROPRIATIONS AND TRANSFERS
BY FUNDING SOURCES FOR FISCAL YEAR ENDING JUNE 30, 2020.**

Fund	Description	Fiscal Year Appropriations	Operating Transfer In	Operating Transfer Out
GOVERNMENTAL FUNDS				
1010	General Fund without Measure "C"	12,030,711	577,652	(7,834)
1010	Measure "C"	557,704		(197,640)
1010	GENERAL FUND	12,588,415	577,652	(205,474)
SPECIAL REVENUE FUNDS				
Administration				
7615	Asset Replacement and Repairs	10,900		
7627	Tech Equipment Replacement Fund	100,000		
7815	General Miscellaneous Donations			(359,670)
Total Special Revenue Administration Funds		110,900	-	(359,670)
Business and Housing Services				
2160	BHS - Economic Development	606,896	824,613	(79,895)
2161	BHS - HUD Revolving Loan Fund	50		(9,950)
2162	BHS - HOME Loan Fund	975,702		(269,754)
2163	BHS - Cal Home Loan Fund	300		(14,700)

Fund	Description	Fiscal Year Appropriations	Operating Transfer In	Operating Transfer Out
2315	BHS - 2015 CDBG	18,175		
2316	BHS - 2016 CDBG	40,000		
2317	BHS - 2017 CDBG	56,009		
2318	BHS - 2018 CDBG	6,056		
2319	BHS - 2019 CDBG	36,447		
2420	BHS - 2020 Cal Home DA Grant	2,550,708		(392,417)
2616	BHS - 2016 HOME Grant	612,126		(137,792)
2923	Town of Paradise Housing Revolving Loan Fund	150	7,834	
Total Special Revenue Business & Housing Funds		4,902,619	832,447	(904,508)
Community Development				
2030	Building Safety & Waste Water Services	1,853,594		(191,313)
2215	Abandoned Vehicle Abatement (AVA)	1,264		(10,000)
7640	Disability Access and Education	10		
Total Special Revenue Community Development Fund:		1,854,868	-	(201,313)
Disaster Management and Recovery				
2090	Camp Fire Recovery	1,581,978	256,396	(1,439,200)
Total Disaster Management and Recovery Funds		1,581,978	256,396	(1,439,200)
Public Safety				
2070	Animal Control Fund	305,384	215,388	(60,361)
2140	Traffic Safety Fines & Fees			(6,500)
2204	State SLESF Fund	170,523		
2206	AB 109 Fund	12,295		
7808	Canine Protection Unit Donation Fund	13,500		
7811	Animal Control Misc Donation Fund			(24,474)
Total Special Revenue Public Safety Funds		501,702	215,388	(91,335)
Public Works				
2120	Gas Tax	1,093,618	20,000	(208,897)
5900	Transit Fund	1,800		
Total Special Revenue Public Works Funds		1,095,418	20,000	(208,897)

Fund	Description	Fiscal Year Appropriations	Operating Transfer In	Operating Transfer Out
	Total Special Revenue Funds	10,047,485	1,324,231	(3,204,923)
CAPITAL PROJECT FUNDS				
2100	Capital Improvement Projects Fund	2,990,800	2,990,800	
2110	Transportation Fund	18,446		(35,686)
2132	HSIP - Highway Safety Improvement Program			(534,000)
2133	Active Transportation Program			(36,400)
2299	Grants Misc. One Time			(860,000)
	Total Capital Project Funds	3,009,246	2,990,800	(1,466,086)
FIDUCIARY FUNDS				
OTHER EMPLOYEE BENEFIT TRUST FUND				
7611	GASB 45 Retiree Medical Trust	395		
	Total Other Employee Benefit Trust Funds	395	-	-
PRIVATE-PURPOSE TRUST FUNDS				
7805	VIPS (Volunteers in Police Service)	15,893		
	Total Private-Purpose Trust Funds	15,893	-	-
Total Town of Paradise Budget		25,661,434	4,892,683	(4,876,483)
SUCCESSOR AGENCY TO PARADISE REDEVELOPMENT AGENCY FUNDS				
2924	RDA Obligation Retirement Fund			(474,926)
7650	Successor Agency to RDA NH	317,857	474,926	(16,200)
Total Successor Agency to Paradise RDA		317,857	474,926	(491,126)

Fund Description	Fiscal Year Appropriations	Operating Transfer In	Operating Transfer Out
Resolution No. _____			

PASSED AND ADOPTED by the Town Council of the Town of Paradise this 23rd Day of July, 2019.

By the following vote:

AYES:

NOES:

ABSENT:

NOT VOTING:

ATTEST:

Jody Jones, Mayor

By:

Dina Volenski, Town Clerk

APPROVED AS TO FORM:

Dwight L. Moore, Town Attorney

Town of Paradise
Resolution No. 19

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PARADISE APPROVING AND ADOPTING THE ANNUAL APPROPRIATION LIMIT (EXHIBIT A) FOR FISCAL YEAR 2019 - 2020.

NOW, THEREFORE, be it resolved by the Town Council of the Town of Paradise that the appropriations limit for the Town of Paradise fiscal year 2019-2020 is that which is set forth in Exhibit A.

PASSED AND ADOPTED by the Town Council of the Town of Paradise this 23rd day of July 2019, by the following vote:

AYES:

NOES: None.

ABSENT: None.

NOT VOTING: None.

ATTEST:

Dina Volenski, Town Clerk

APPROVED AS TO FORM:

Dwight L. Moore, Town Attorney

Jody Jones, Mayor

Exhibit A-Resolution No.
Town of Paradise
Appropriations Limit Calculations
Fiscal Year 2019 - 2020

Percentage Population Change¹

Butte County Population as of January 1, 2018	227,896
Butte County Population as of January 1, 2019	226,466
Percentage Change	(0.6275)
Population Converted to Ratio $((0.6275) + 100) / 100 =$	0.9937

Inflation Adjustment Factor²

California Per Capita Income Percent Change Over Prior Year	3.85
Per Capita Cost of Living Converted to Ratio $(3.85 + 100) / 100 =$	1.0385

Growth Factor

0.9937 (population change) x 1.0385 (inflation adjustment) =	1.0320
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¹ Data provided by the California Department of Finance Demographic Research Unit

² Data provided by the California Department of Finance Demographic Research Unit

Calculation of Fiscal Year 2019 - 2020 Appropriations Limit

2018 - 2019 Appropriations Limit (last year)	19,547,066
Growth Factor @	x 1.0320
Appropriations Subject to Limit	20,172,572

Appropriations Subject to Limit

2019-2020	Total Town of Paradise Appropriations		25,661,434
2019-2020	Exclusions:		
	Qualified Capital Outlay	2,990,800	
	Disaster Recovery	1,581,978	
	Business & Housing Grants	4,902,619	(9,475,397)
2019-2020	Appropriations Subject to Limit		<hr/> 16,186,037

**TOWN OF PARADISE
RESOLUTION NO. 19**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PARADISE, CALIFORNIA, AMENDING GENERAL FUND RESERVES FOR FISCAL YEAR 2019 – 2020

WHEREAS, the Town of Paradise needs to reserve assigned General Fund monies for the purpose of providing operating cash flow, setting aside contingency funds for unanticipated emergencies, or other unplanned financial demands on the Town's General Fund;

NOW, THEREFORE BE IT RESOLVED, by the Town Council of the Town of Paradise as follows:

Section 1: The Town Council hereby establishes for the 2019 – 2020 Fiscal Year a General Fund Reserve as follows:

Non-spendable (RDA and other loans)	\$1,255,934
Assigned for Property Abatements	20,000
Unassigned – Cash Flow	1,588,301
Measure C Assigned – Police Vehicle Payments	20,637
Measure C Unassigned - Contingency	<u>1,122,886</u>
Total Reserve	\$4,006,988

Section 2: Notwithstanding the aforementioned section, it is the intent of the Council to maintain a General Fund Unassigned (cash flow) Reserve of at least 10% of General Fund Appropriations.

PASSED AND ADOPTED by the Town Council of the Town of Paradise this 23rd day of July, 2019 by the following vote:

AYES:

NOES: None.

ABSENT: None.

NOT VOTING: None.

Jody Jones, Mayor

ATTEST:

BY: _____

Dina Volenski, Town Clerk

APPROVED AS TO LEGAL FORM:

BY: _____

Dwight L. Moore, Town Attorney

**TOWN OF PARADISE
RESOLUTION NO. 19- __**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PARADISE APPROVING AND
ADOPTING THE TOWN OF PARADISE CAPITAL IMPROVEMENT PLAN FOR THE 2019-2020 FISCAL YEAR**

WHEREAS, the Town of Paradise needs to plan for critical long term Capital Improvement Projects; and

WHEREAS, a Town adopted Capital Improvement Plan (Exhibit A) will provide a valuable planning tool for Town staff; and

WHEREAS, a capital improvement plan recently prepared by staff is a planning document that is dependent upon future funding and staff resources; and

WHEREAS, This proposed Capital Improvement Plan has been reviewed by the Planning Director and reported to be consistent with the goals and objectives of the Town’s adopted 1994 Paradise General Plan; and

WHEREAS, adoption of a Capital Improvement Plan will inform the local utilities and citizens of planned capital improvements; and

WHEREAS, advance planning and early coordination of Capital Improvement projects will allow all affected agencies to better coordinate construction and rehabilitation projects;

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Paradise as follows:

Section 1. The Capital Improvement Plan attached as Exhibit “A” is hereby approved and adopted for the time period of July 1, 2019 through June 30, 2020.

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PASSED AND ADOPTED by the Town Council of the Town of Paradise this 23rd day of July, 2019, by the following vote:

AYES:

NOES: None

ABSENT: None

NOT VOTING: None

Jody Jones, Mayor

ATTEST:

By: _____
Dina Volenski, Town Clerk

APPROVED AS TO FORM:

Dwight L. Moore, Town Attorney

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN SUMMARY

Project List and Total Costs

Proj No.	Project	Alternatives Analysis/ Report Prep	Project Approval & Environmental Document	Plans, Specifications & Estimates	Preliminary Engineering	Right of Way & Utility Relocation	Construction Engineering	Construction	Construction Contingency	Non- Infrastructure	Total Costs
9368	Cypress Curve Realignment	\$ -	\$ -	\$ -	\$ 197,668	\$ 54,341	\$ 50,699	\$ 903,785	\$ -	\$ -	\$ 1,206,493
9371	Pearson Rd SR2S Connectivity Project	\$ -	\$ 35,766	\$ 217,587	\$ -	\$ -	\$ 28,947	\$ 1,019,650	\$ -	\$ 37,351	\$ 1,339,301
9372	Maxwell Dr SR2S Project	\$ -	\$ 23,411	\$ 84,809	\$ -	\$ -	\$ 23,162	\$ 737,719	\$ -	\$ 53,847	\$ 922,948
9376	Paradise Sewer Project	\$ 403,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,957
9377	Almond St Multi-Modal Improvements	\$ -	\$ 64,097	\$ 155,284	\$ -	\$ 1,101	\$ 180,250	\$ 2,969,100	\$ 307,500	\$ -	\$ 3,677,332
9378	Memorial Trailway Class I Enhancements	\$ -	\$ 10,720	\$ 36,266	\$ -	\$ -	\$ 22,282	\$ 1,320,579	\$ -	\$ -	\$ 1,389,847
9379	Downtown Paradise Equal Mobility Project	\$ -	\$ 25,000	\$ 32,489	\$ -	\$ 7,911	\$ 14,670	\$ 458,306	\$ -	\$ -	\$ 538,377
9380	Ponderosa Elementary SR2S Project	\$ -	\$ 62,741	\$ 174,408	\$ -	\$ 88,711	\$ 70,269	\$ 1,113,000	\$ 176,000	\$ 90,000	\$ 1,775,129
9382	Skyway at Black Olive Signalization Project	\$ -	\$ -	\$ -	\$ 79,957	\$ 6,650	\$ 34,000	\$ 500,000	\$ -	\$ -	\$ 620,607
9383	Pearson Rd Bike-Ped Improvements	\$ -	\$ -	\$ -	\$ 1,893	\$ -	\$ 12,995	\$ 639,801	\$ -	\$ -	\$ 654,689
9384	Paradise Systemic Safety Analysis Report	\$ 218,829	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,829
9385	Paradise Gap Closure Complex	\$ -	\$ -	\$ -	\$ 310,436	\$ -	\$ 290,000	\$ 4,367,000	\$ 438,000	\$ -	\$ 5,405,436
9386	Measure C Bille Rd Overlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,402	\$ -	\$ -	\$ 110,402
9387	Paradise Pavement Management Program	\$ 58,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,810
9388	Greenwood Drive FEMA Storm Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,961	\$ -	\$ -	\$ 103,961
9389	Pentz Rd Pathway Project	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
9390	Skyway-Neal Bike-Ped Project	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
9391	Oliver Curve Pathway Project	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
9392	Almond Underground Utility District	\$ -	\$ -	\$ -	\$ -	\$ 45,800	\$ -	\$ -	\$ -	\$ -	\$ 45,800
9393	Resiliency Permit & Housing Resource Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 35,000	\$ 110,000
9394	Downtown Sewer Environmental Study	\$ 860,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 860,000
9395	Public Safety Radio System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,439,200	\$ 1,439,200
Total		\$ 1,541,595	\$ 221,735	\$ 700,844	\$ 2,189,954	\$ 204,514	\$ 727,273	\$ 14,318,304	\$ 921,500	\$ 1,655,398	\$ 22,481,116

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN SUMMARY

Project List and Total Funding by Source

Proj No.	Project	2090		2110 Local Transportation	2120 Gas Tax / SB1	2130 Prop 1 Small Comm. Wastewater Grant	2112/2132 Federal CMAQ/ HSIP/SSARP	2133 State ATP	2135 FEMA		2551 DIF Drainage or 7629 Hydrant Maintenance	Total Funding
		1010 Measure C	2090 Camp Fire Recovery/7815 Camp Fire Donations						Reimb or 2299 Utility Reimb./ Grants Misc.	2299 Maintenance		
9368	Cypress Curve Realignment	\$ -	\$ -	\$ 4,142	\$ 16,663	\$ -	\$ 1,170,688	\$ -	\$ 15,000	\$ -	\$ -	\$ 1,206,493
9371	Pearson Rd SR2S Connectivity Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,335,781	\$ -	\$ 3,520	\$ -	\$ 1,339,301
9372	Maxwell Dr SR2S Project	\$ 100,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 805,875	\$ 6,000	\$ 11,058	\$ -	\$ 922,948
9376	Paradise Sewer Project	\$ -	\$ -	\$ -	\$ -	\$ 403,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,957
9377	Almond St Multi-Modal Improvements	\$ 124,422	\$ -	\$ 344,234	\$ -	\$ -	\$ -	\$ 3,208,677	\$ -	\$ -	\$ -	\$ 3,677,332
9378	Memorial Trailway Class I Enhancements	\$ -	\$ -	\$ 35,266	\$ -	\$ -	\$ -	\$ 1,354,581	\$ -	\$ -	\$ -	\$ 1,389,847
9379	Downtown Paradise Equal Mobility Project	\$ -	\$ -	\$ 67,635	\$ -	\$ -	\$ -	\$ 470,742	\$ -	\$ -	\$ -	\$ 538,377
9380	Ponderosa Elementary SR2S Project	\$ -	\$ -	\$ 212,453	\$ -	\$ -	\$ -	\$ 1,562,675	\$ -	\$ -	\$ -	\$ 1,775,129
9382	Skyway at Black Olive Signalization Project	\$ -	\$ -	\$ 26,607	\$ -	\$ -	\$ 594,000	\$ -	\$ -	\$ -	\$ -	\$ 620,607
9383	Pearson Rd Bike-Ped Improvements	\$ -	\$ -	\$ 1,893	\$ -	\$ -	\$ 652,796	\$ -	\$ -	\$ -	\$ -	\$ 654,689
9384	Paradise Systemic Safety Analysis Report	\$ -	\$ -	\$ 21,883	\$ -	\$ -	\$ 196,946	\$ -	\$ -	\$ -	\$ -	\$ 218,829
9385	Paradise Gap Closure Complex	\$ -	\$ -	\$ 4,436	\$ 589,000	\$ -	\$ 1,025,000	\$ 3,787,000	\$ -	\$ -	\$ -	\$ 5,405,436
9386	Measure C Bille Rd Overlay	\$ 110,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,402
9387	Paradise Pavement Management Program	\$ -	\$ -	\$ 58,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,810
9388	Greenwood Drive FEMA Storm Repair	\$ -	\$ -	\$ -	\$ 3,544	\$ -	\$ -	\$ -	\$ 100,417	\$ -	\$ -	\$ 103,961
9389	Pentz Rd Pathway Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000
9390	Skyway-Neal Bike-Ped Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000
9391	Oliver Curve Pathway Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
9392	Almond Underground Utility District	\$ -	\$ -	\$ 45,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,800
9393	Resiliency Permit & Housing Resource Center	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000
9394	Downtown Sewer Environmental Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 860,000	\$ -	\$ -	\$ 860,000
9395	Public Safety Radio System	\$ -	\$ 1,439,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,439,200
Total		\$ 334,838	\$ 1,549,200	\$ 823,159	\$ 609,207	\$ 403,957	\$ 5,239,429	\$ 12,525,331	\$ 981,417	\$ 14,578	\$ -	\$ 22,481,116

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN SUMMARY

Project List and Total Funding By Year

Proj No.	Project	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-2023	Total Funding
9368	Cypress Curve Realignment	\$ 1,206,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,206,493
9371	Pearson Rd SR2S Connectivity Project	\$ 1,339,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,339,301
9372	Maxwell Dr SR2S Project	\$ 922,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 922,948
9376	Paradise Sewer Project	\$ 403,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,957
9377	Almond St Multi-Modal Improvements	\$ 208,047	\$ 12,435	\$ 10,250	\$ 3,139,100	\$ 307,500	\$ -	\$ 3,677,332
9378	Memorial Trailway Class I Enhancements	\$ 1,224,719	\$ 165,128	\$ -	\$ -	\$ -	\$ -	\$ 1,389,847
9379	Downtown Paradise Equal Mobility Project	\$ 66,208	\$ 472,169	\$ -	\$ -	\$ -	\$ -	\$ 538,377
9380	Ponderosa Elementary SR2S Project	\$ 235,558	\$ 16,571	\$ 30,000	\$ 409,000	\$ 1,084,000	\$ -	\$ 1,775,129
9382	Skyway at Black Olive Signalization Project	\$ 77,499	\$ 2,459	\$ 540,650	\$ -	\$ -	\$ -	\$ 620,607
9383	Pearson Rd Bike-Ped Improvements	\$ 654,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 654,689
9384	Paradise Systemic Safety Analysis Report	\$ 144,103	\$ 74,726	\$ -	\$ -	\$ -	\$ -	\$ 218,829
9385	Paradise Gap Closure Complex	\$ 270,312	\$ 40,123	\$ -	\$ 1,100,000	\$ 3,995,000	\$ -	\$ 5,405,436
9386	Measure C Bille Rd Overlay	\$ 110,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,402
9387	Paradise Pavement Management Program	\$ 58,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,810
9388	Greenwood Drive FEMA Storm Repair	\$ 103,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,961
9389	Pentz Rd Pathway Project	\$ -	\$ -	\$ -	\$ 375,000	\$ 375,000	\$ -	\$ 750,000
9390	Skyway-Neal Bike-Ped Project	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 600,000
9391	Oliver Curve Pathway Project	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ -	\$ 250,000
9392	Almond Underground Utility District	\$ -	\$ 25,100	\$ 20,700	\$ -	\$ -	\$ -	\$ 45,800
9393	Resiliency Permit & Housing Resource Center	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ 110,000
9394	Downtown Sewer Environmental Study	\$ -	\$ -	\$ 860,000	\$ -	\$ -	\$ -	\$ 860,000
9395	Public Safety Radio System	\$ -	\$ -	\$ 1,439,200	\$ -	\$ -	\$ -	\$ 1,439,200
Total		\$ 7,027,006	\$ 808,710	\$ 3,010,800	\$ 5,448,100	\$ 6,186,500	\$ -	\$ 22,481,116

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Cypress Curve Realignment Project
Project Number: 9368, HSIPL 5425 (025)

Start Date: 06/2014
Completion Date: 10/2017

Project Description: Improve vertical and horizontal alignments; improve drainage; widen shoulders on Clark Road between Adams Road and Kimberly Lane.

Project Development Costs

Code	Project Costs	Prior Years	2018-19 Estimated				Total Costs
			Actual	2019-20	2020-21	2021-22	
10	Preliminary Engineering	\$ 197,668	\$ -	\$ -	\$ -	\$ -	\$ 197,668
11	Project Approval & Environmental Document	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Plans, Specifications & Estimates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Right of Way & Utility Relocation	\$ 54,341	\$ -	\$ -	\$ -	\$ -	\$ 54,341
30	Construction Engineering	\$ 50,699	\$ -	\$ -	\$ -	\$ -	\$ 50,699
40	Construction	\$ 903,785	\$ -	\$ -	\$ -	\$ -	\$ 903,785
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ 1,206,493	\$ -	\$ -	\$ -	\$ -	\$ 1,206,493

Project Development Funding

Code	Project Funding	Prior Years	2018-19 Estimated				Total Funding
			Actual	2019-20	2020-21	2021-22	
1010	Measure "C"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2110	Local Transportation (Transit)	\$ 4,142	\$ -	\$ -	\$ -	\$ -	\$ 4,142
2120	Gas Tax/Streets	\$ 16,663	\$ -	\$ -	\$ -	\$ -	\$ 16,663
2132	Federal HSIP	\$ 1,170,688	\$ -	\$ -	\$ -	\$ -	\$ 1,170,688
2133	State ATP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2299	Utility Reimbursements/Grants Misc.	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2551	DIF Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ 1,206,493	\$ -	\$ -	\$ -	\$ -	\$ 1,206,493

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Pearson Rd SR2S Connectivity Project
Project Number: 9371, ATPL 5425 (029)

Start Date: 02/2015
Est. Completion Date: 09/2018

Project Description: Specific improvements include the construction of sidewalk, curb and gutter on the south side of Pearson Road between Black Olive Drive and Academy Drive. In addition, the project includes construction of curb, gutter and sidewalk on the south side of Pearson Road between Skyway and Almond Street.

Project Development Costs									
Code	Project Costs	Prior Years	2018-19 Estimated				Total Costs		
			Actual	2019-20	2020-21	2021-22			
10	Preliminary Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
11	Project Approval & Environmental Document	\$ 35,766	\$ -	\$ -	\$ -	\$ -	\$ 35,766		
12	Plans, Specifications & Estimates	\$ 217,587	\$ -	\$ -	\$ -	\$ -	\$ 217,587		
20	Right of Way & Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
30	Construction Engineering	\$ 28,947	\$ -	\$ -	\$ -	\$ -	\$ 28,947		
40	Construction	\$ 1,019,650	\$ -	\$ -	\$ -	\$ -	\$ 1,019,650		
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
60	Non-Infrastructure Component	\$ 37,351	\$ -	\$ -	\$ -	\$ -	\$ 37,351		
Annual Total		\$ 1,339,301	\$ -	\$ -	\$ -	\$ -	\$ 1,339,301		

Project Development Funding									
Code	Project Funding	Prior Years	2018-19 Estimated				Total Funding		
			Actual	2019-20	2020-21	2021-22			
1010	Measure "C"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2110	Local Transportation (Transit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2120	Gas Tax/Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2132	Federal HSIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2133	State ATP	\$ 1,335,781	\$ -	\$ -	\$ -	\$ -	\$ 1,335,781		
2299	Utility Reimbursements/Grants Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
7629	Hydrant Maintenance Fund	\$ 3,520	\$ -	\$ -	\$ -	\$ -	\$ 3,520		
Annual Total		\$ 1,339,301	\$ -	\$ -	\$ -	\$ -	\$ 1,339,301		

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Maxwell Dr SR2S Project
Project Number: 9372, ATPL 5425 (030)

Start Date: 02/2015
Est. Completion Date: 09/2018

Project Description: The proposed project aims to improve safety and increase non-motorized transportation to Paradise High School on Maxwell Drive. The project includes construction of sidewalk, curb and gutter along the one side of Maxwell Drive while widening shoulders, as needed to facilitate the addition of Class II Bicycle Lanes on both sides of Maxwell Drive between Skyway and Elliott Road, a 0.56 mile stretch.

Project Development Costs

Code	Project Costs	Prior Years	2018-19 Estimated				Total Costs
			Actual	2019-20	2020-21	2021-22	
10	Preliminary Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Project Approval & Environmental Document	\$ 23,411	\$ -	\$ -	\$ -	\$ -	\$ 23,411
12	Plans, Specifications & Estimates	\$ 84,809	\$ -	\$ -	\$ -	\$ -	\$ 84,809
30	Construction Engineering	\$ 23,162	\$ -	\$ -	\$ -	\$ -	\$ 23,162
40	Construction	\$ 737,719	\$ -	\$ -	\$ -	\$ -	\$ 737,719
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Non-Infrastructure Component	\$ 53,847	\$ -	\$ -	\$ -	\$ -	\$ 53,847
Annual Total		\$ 922,948	\$ -	\$ -	\$ -	\$ -	\$ 922,948

Project Development Funding

Code	Project Funding	Prior Years	2018-19 Estimated				Total Funding
			Actual	2019-20	2020-21	2021-22	
1010	Measure "C"	\$ 100,014	\$ -	\$ -	\$ -	\$ -	\$ 100,014
2110	Local Transportation (Transit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2120	Gas Tax/Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2132	Federal HSIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2133	State ATP	\$ 805,875	\$ -	\$ -	\$ -	\$ -	\$ 805,875
2299	Utility Reimbursements/Grants Misc.	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2551	DIF Drainage	\$ 11,058	\$ -	\$ -	\$ -	\$ -	\$ 11,058
Annual Total		\$ 922,948	\$ -	\$ -	\$ -	\$ -	\$ 922,948

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Paradise Sewer Project
Project Number: 9376

Start Date: 01/2016
Completion Date: 12/2017

Project Description: The proposed project will study wastewater alternatives for a to be determined special assessment district. Alternatives include the following: (A) Localized treatment plant(s), (B) Surface water discharge location(s), (C) Direct connection to the City of Chico WPCP, (D) Beneficial Reuse/Innovative Technology Solution, (E) No Project. Project also includes extensive public outreach and transition efforts to the preliminary engineering project phase.

Project Development Costs									
Code	Project Costs	Prior Years	2018-19 Estimated					Total Costs	
			Actual	2019-20	2020-21	2021-22			
11	Project Approval & Environmental Document	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Plans, Specifications & Estimates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Preliminary Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Right of Way & Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Construction Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Alternatives Analysis	\$ 403,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,957
Annual Total		\$ 403,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,957

Project Development Funding									
Code	Project Funding	Prior Years	2018-19 Estimated					Total Funding	
			Actual	2019-20	2020-21	2021-22			
1010	Measure "C" (Potential)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2120	Gas Tax/Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2130	Prop 1 SC Wastewater Grant	\$ 403,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,957
2132	Federal HSIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2133	State ATP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2299	Utility Reimbursements/Grants Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2551	DIF Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ 403,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,957

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Almond St. Multi-Modal Improvements
Project Number: 9377, ATPL 5425 (031)

Start Date: 08/2016
Est. Completion Date: 06/2021

Project Description: The proposed project will add sidewalks, curbs and gutters to Almond Street between Pearson Road and Elliott Road. In addition construction will widen Almond Street to incorporate Class II Bicycle Lanes on both sides of the roadway. To facilitate the construction of these improvements, underground drainage needs to be addressed and is included in the project.

Project Development Costs								
Code	Project Costs	Prior Years	2018-19 Estimated				Total Costs	
			Actual	2019-20	2020-21	2021-22		
10	Preliminary Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Project Approval & Environmental Document	\$ 64,097	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,097
12	Plans, Specifications & Estimates	\$ 143,950	\$ 11,334	\$ -	\$ -	\$ -	\$ -	\$ 155,284
20	Right of Way & Utility Relocation	\$ -	\$ 1,101	\$ -	\$ -	\$ -	\$ -	\$ 1,101
30	Construction Engineering	\$ -	\$ -	\$ 10,250	\$ 170,000	\$ -	\$ -	\$ 180,250
40	Construction	\$ -	\$ -	\$ -	\$ 2,969,100	\$ -	\$ -	\$ 2,969,100
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ 307,500	\$ -	\$ 307,500
60	Non-Infrastructure Component	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ 208,047	\$ 12,435	\$ 10,250	\$ 3,139,100	\$ 307,500	\$ -	\$ 3,677,332

Project Development Funding								
Code	Project Funding	Prior Years	2018-19 Estimated				Total Costs	
			Actual	2019-20	2020-21	2021-22		
1010	Measure "C"	\$ -	\$ -	\$ -	\$ 124,422	\$ -	\$ -	\$ 124,422
2110	Local Transportation (Transit)	\$ 5,489	\$ 316	\$ 250	\$ 330,678	\$ 7,500	\$ -	\$ 344,234
2120	Gas Tax/Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2132	Federal HSIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2133	State ATP	\$ 202,558	\$ 12,119	\$ 10,000	\$ 2,684,000	\$ 300,000	\$ -	\$ 3,208,677
2299	Utility Reimbursements/Grants Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2551	DIF Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ 208,047	\$ 12,435	\$ 10,250	\$ 3,139,100	\$ 307,500	\$ -	\$ 3,677,332

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Memorial Trailway Class I Enhancements
Project Number: 9378, ATPL 5425 (032)

Start Date: 09/2016
Est. Completion Date: 02/2019

Project Description: The proposed project is located along the Memorial Trailway between Pentz Road to Princeton way and will add lighting, flashing beacons and minor widening to the Class I bike/ped facility.

Project Development Costs									
Code	Project Costs	Prior Years	2018-19 Estimated			2019-20	2020-21	2021-22	Total Costs
			Actual						
10	Preliminary Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Project Approval & Environmental Document	\$ 10,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,720
12	Plans, Specifications & Estimates	\$ 30,003	\$ 6,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,266
20	Right of Way & Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Construction Engineering	\$ 18,700	\$ 3,583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,282
40	Construction	\$ 1,165,296	\$ 155,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,320,579
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Non-Infrastructure Component	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ 1,224,719	\$ 165,128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,389,847

Project Development Funding									
Code	Project Funding	Prior Years	2018-19 Estimated			2019-20	2020-21	2021-22	Total Funding
			Actual						
1010	Measure "C"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2110	Local Transportation (Transit)	\$ 31,138	\$ 4,128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,266
2120	Gas Tax/Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2132	Federal HSIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2133	State ATP	\$ 1,193,581	\$ 161,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,354,581
2299	Utility Reimbursements/Grants Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2551	DIF Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ 1,224,719	\$ 165,128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,389,847

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Downtown Paradise Equal Mobility Project
Project Number: 9379, ATPL 5425 (034)

Start Date: 07/2016
Est. Completion Date: 06/2019

Project Description: The proposed project will remove and replace outdated non-ADA compliant sidewalks and driveways in the downtown Paradise commercial core. The proposed project aims to increase mobility in the downtown by removing barriers and pedestrian hazards throughout the project area.

Project Development Costs									
Code	Project Costs	Prior Years	2018-19 Estimated				Total Costs		
			Actual	2019-20	2020-21	2021-22			
10	Preliminary Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
11	Project Approval & Environmental Document	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	25,000	
12	Plans, Specifications & Estimates	\$ 32,489	\$ -	\$ -	\$ -	\$ -	\$ -	32,489	
20	Right of Way & Utility Relocation	\$ 7,911	\$ -	\$ -	\$ -	\$ -	\$ -	7,911	
30	Construction Engineering	\$ -	\$ 14,670	\$ -	\$ -	\$ -	\$ -	14,670	
40	Construction	\$ 807	\$ 457,499	\$ -	\$ -	\$ -	\$ -	458,306	
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
60	Non-Infrastructure Component	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Annual Total		\$ 66,208	\$ 472,169	\$ -	\$ -	\$ -	\$ -	\$ 538,377	

Project Development Funding									
Code	Project Funding	Prior Years	2018-19 Estimated				Total Funding		
			Actual	2019-20	2020-21	2021-22			
1010	Measure "C" (Potential)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
2110	Local Transportation (Transit)	\$ 9,904	\$ 57,731	\$ -	\$ -	\$ -	\$ -	67,635	
2120	Gas Tax/Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
2132	Federal HSIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
2133	State ATP	\$ 56,305	\$ 414,437	\$ -	\$ -	\$ -	\$ -	470,742	
2299	Utility Reimbursements/Grants Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
2551	DIF Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Annual Total		\$ 66,208	\$ 472,169	\$ -	\$ -	\$ -	\$ -	\$ 538,377	

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Ponderosa Elementary Safe Routes to School Project
Project Number: 9380, ATPL 5425 (033)

Start Date: 06/2016
Est. Completion Date: 08/2021

Project Description: The proposed project will add sidewalks, curbs and gutters along Pentz Road between 300' north of Wagstaff Road and tie in to existing sidewalks just north of Bille Road on both sides of the roadway. Class II Bicycle Lanes will be added to the existing roadway section to allow for bicyclists to use Pentz Road safely.

Project Development Costs									
Code	Project Costs	Prior Years	2018-19 Estimated			2019-20	2020-21	2021-22	Total Costs
			Actual						
10	Preliminary Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Project Approval & Environmental Document	\$ 62,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,741
12	Plans, Specifications & Estimates	\$ 119,508	\$ 900	\$ 30,000	\$ 24,000	\$ -	\$ -	\$ -	\$ 174,408
20	Right of Way & Utility Relocation	\$ 53,309	\$ 15,402	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 88,711
30	Construction Engineering	\$ -	\$ 269	\$ -	\$ 20,000	\$ 50,000	\$ -	\$ -	\$ 70,269
40	Construction	\$ -	\$ -	\$ -	\$ 300,000	\$ 813,000	\$ -	\$ -	\$ 1,113,000
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ 176,000	\$ -	\$ -	\$ 176,000
60	Non-Infrastructure Component	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ 90,000
Annual Total		\$ 235,558	\$ 16,571	\$ 30,000	\$ 409,000	\$ 1,084,000	\$ -	\$ -	\$ 1,775,129

Project Development Funding									
Code	Project Funding	Prior Years	2018-19 Estimated			2019-20	2020-21	2021-22	Total Funding
			Actual						
1010	Measure "C"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2110	Local Transportation (Transit)	\$ 27,842	\$ 1,851	\$ 3,600	\$ 49,080	\$ 130,080	\$ -	\$ -	\$ 212,453
2120	Gas Tax/Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2132	Federal HSIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2133	State ATP	\$ 207,716	\$ 14,720	\$ 26,400	\$ 359,920	\$ 953,920	\$ -	\$ -	\$ 1,562,675
2299	Utility Reimbursements/Grants Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2551	DIF Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ 235,558	\$ 16,571	\$ 30,000	\$ 409,000	\$ 1,084,000	\$ -	\$ -	\$ 1,775,129

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Skyway at Black Olive Traffic Signal
Project Number: 9382, HSIPL 5425 (035)

Start Date: 06/2016
Est. Completion Date: 6/2021

Project Description: The proposed project will install a four way traffic signal at the intersection of Skyway at Black Olive Drive.

Project Development Costs								
Code	Project Costs	Prior Years	2018-19 Estimated			2021-22	Total Costs	
			Actual	2019-20	2020-21			
10	Preliminary Engineering	\$ 77,499	\$ 2,459	\$ -	\$ -	\$ -	\$ 79,957	
11	Project Approval & Environmental Document	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12	Plans, Specifications & Estimates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	Right of Way & Utility Relocation	\$ -	\$ -	\$ 6,650	\$ -	\$ -	\$ 6,650	
30	Construction Engineering	\$ -	\$ -	\$ 34,000	\$ -	\$ -	\$ 34,000	
40	Construction	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60	Non-Infrastructure Component	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Annual Total		\$ 77,499	\$ 2,459	\$ 540,650	\$ -	\$ -	\$ 620,607	

Project Development Funding								
Code	Project Funding	Prior Years	2018-19 Estimated			2021-22	Total Funding	
			Actual	2019-20	2020-21			
1010	Measure "C"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2110	Local Transportation (Transit)	\$ 17,499	\$ 2,459	\$ 6,650	\$ -	\$ -	\$ 26,607	
2120	Gas Tax/Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2132	Federal HSIP	\$ 60,000	\$ -	\$ 534,000	\$ -	\$ -	\$ 594,000	
2133	State ATP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2299	Utility Reimbursements/Grants Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2551	DIF Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Annual Total		\$ 77,499	\$ 2,459	\$ 540,650	\$ -	\$ -	\$ 620,607	

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Pearson Bike-Ped Improvements
Project Number: 9383, CML 5425 (036)

Start Date: 05/2017
Completion Date: 01/2018

Project Description: The proposed project will construct sidewalks, curbs, gutters and bike lanes along the north side of Pearson Road between Black Olive Drive and Academy Drive

Project Development Costs										
Code	Project Costs	Prior Years	2018-19 Estimated				2021-22	Total Costs		
			Actual	2019-20	2020-21	2021-22				
10	Preliminary Engineering	\$ 1,893	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,893		
11	Project Approval & Environmental Document	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
12	Plans, Specifications & Estimates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
20	Right of Way & Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
30	Construction Engineering	\$ 12,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,995		
40	Construction	\$ 639,801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 639,801		
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
60	Non-Infrastructure Component	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Annual Total		\$ 654,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 654,689		

Project Development Funding										
Code	Project Funding	Prior Years	2018-19 Estimated				2021-22	Total Costs		
			Actual	2019-20	2020-21	2021-22				
1010	Measure "C"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2110	Local Transportation (Transit)	\$ 1,893	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,893		
2112	Federal CMAQ	\$ 652,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 652,796		
2120	Gas Tax/Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2133	State ATP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2299	Utility Reimbursements/Grants Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2551	DIF Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Annual Total		\$ 654,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 654,689		

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Paradise SSAR
Project Number: 9384, SSAR 5425 (037)

Start Date: 07/2017
Est. Completion Date: 10/2018

Project Description: Preparation of a Systemic Safety Analysis Report for severely underdeveloped two-lane roadways. Will study collision history, identify infrastructure needs for motorists, bicyclists and pedestrians.

Project Development Costs									
Code	Project Costs	Prior Years	2018-19 Estimated				Total Costs		
			Actual	2019-20	2020-21	2021-22			
10	Preliminary Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Project Approval & Environmental Document	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Plans, Specifications & Estimates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Right of Way & Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Construction Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	Report Preparation	\$ 144,103	\$ 74,726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,829
Annual Total		\$ 144,103	\$ 74,726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,829

Project Development Funding									
Code	Project Funding	Prior Years	2018-19 Estimated				Total Funding		
			Actual	2019-20	2020-21	2021-22			
1010	Measure "C"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2110	Local Transportation (Transit)	\$ 14,410	\$ 7,473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,883
2120	Gas Tax/Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2132	Federal SSARP	\$ 129,692	\$ 67,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,946
2133	State ATP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2299	Utility Reimbursements/Grants Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2551	DIF Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ 144,103	\$ 74,726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,829

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Paradise Gap Closure Complex
Project Number: 9385, CML 5425 (038)

Start Date: 06/2017
Est. Completion Date: 12/2021

Project Description: Infill of sidewalks, curbs, gutters and bike lanes/routes along Elliott, Birch, Fir, Foster and Black Olive Drive in commercial core. Funding is only secured for design and environmental as of June 2017.

Project Development Costs

Code	Project Costs	Prior Years	2018-19 Estimated				Total Costs
			Actual	2019-20	2020-21	2021-22	
10	Preliminary Engineering	\$ 270,313	\$ 40,123	\$ -	\$ -	\$ -	\$ 310,436
11	Project Approval & Environmental Document	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Plans, Specifications & Estimates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Right of Way & Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Construction Engineering	\$ -	\$ -	\$ -	\$ 100,000	\$ 190,000	\$ 290,000
40	Construction	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 3,367,000	\$ 4,367,000
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ 438,000	\$ 438,000
60	Non-Infrastructure Component	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ 270,313	\$ 40,123	\$ -	\$ 1,100,000	\$ 3,995,000	\$ 5,405,436

Project Development Funding

Code	Project Funding	Prior Years	2018-19 Estimated				Total Funding
			Actual	2019-20	2020-21	2021-22	
1010	Measure "C"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2110	Local Transportation (Transit)	\$ -	\$ 4,436	\$ -	\$ -	\$ -	\$ 4,436
2112	Federal CMAQ	\$ 270,312	\$ 35,687	\$ -	\$ 719,000	\$ -	\$ 1,025,000
2120	Gas Tax/Streets/SB1	\$ -	\$ -	\$ -	\$ -	\$ 589,000	\$ 589,000
2133	State ATP	\$ -	\$ -	\$ -	\$ 381,000	\$ 3,406,000	\$ 3,787,000
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2551	DIF Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ 270,312	\$ 40,123	\$ -	\$ 1,100,000	\$ 3,995,000	\$ 5,405,436

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Measure C Bille Rd Overlay
Project Number: 9386

Start Date: 07/2017
Completion Date: 08/2017

Project Description: Overlay on Bille Road from Fern to Oliver.

Project Development Costs									
Code	Project Costs	Prior Years	2018-19 Estimated		2019-20	2020-21	2021-22	Total Costs	
			Actual						
10	Preliminary Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Project Approval & Environmental Document	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Plans, Specifications & Estimates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Right of Way & Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Construction Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Construction	\$ 110,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,402
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Non-Infrastructure Component	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ 110,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,402

Project Development Funding									
Code	Project Funding	Prior Years	2018-19 Estimated		2019-20	2020-21	2021-22	Total Funding	
			Actual						
1010	Measure "C"	\$ 110,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,402
2110	Local Transportation (Transit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2120	Gas Tax/Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2132	Federal CMAQ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2133	State ATP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2299	Utility Reimbursements/Grants Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2551	DIF Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ 110,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,402

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Paradise Pavement Management Program
Project Number: 9387

Start Date: 08/2017
Est. Completion Date: 08/2018

Project Description: Preparation of comprehensive Pavement Management Program

Project Development Costs										
Code	Project Costs	Prior Years	2018-19 Estimated				2021-22	Total Costs		
			Actual	2019-20	2020-21					
10	Preliminary Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
11	Project Approval & Environmental Document	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
12	Plans, Specifications & Estimates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
20	Right of Way & Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
30	Construction Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
40	Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
70	Report Preparation	\$ 58,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,810		
Annual Total		\$ 58,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,810		

Project Development Funding										
Code	Project Funding	Prior Years	2018-19 Estimated				2021-22	Total Funding		
			Actual	2019-20	2020-21					
1010	Measure "C" (Potential)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2110	Local Transportation (Transit)	\$ 58,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,810		
2120	Gas Tax/Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2132	Federal HSIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2133	State ATP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2299	Utility Reimbursements/Grants Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2551	DIF Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Annual Total		\$ 58,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,810		

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Greenwood Drive FEMA 2017 Storm Repair
Project Number: 9388

Start Date: 06/2017
Completion Date: 08/2017

Project Description: Repair Greenwood Drive February 2017 Storm Damage through FEMA reimbursements

Project Development Costs									
Code	Project Costs	Prior Years	2018-19 Estimated		2019-20	2020-21	2021-22	Total Costs	
			Actual						
10	Preliminary Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Project Approval & Environmental Document	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Plans, Specifications & Estimates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Right of Way & Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Construction Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Construction	\$ 103,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,961
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	Report Preparation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ 103,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,961

Project Development Funding									
Code	Project Funding	Prior Years	2018-19 Estimated		2019-20	2020-21	2021-22	Total Funding	
			Actual						
1010	Measure "C" (Potential)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2110	Local Transportation (Transit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2120	Gas Tax/Streets	\$ 3,544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,544
2132	Federal HSIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2133	State ATP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2135	FEMA Reimbursement	\$ 100,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,417
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2551	DIF Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ 103,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,961

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Pentz Pathway Project
Project Number: 9389

Est. Start Date: 07/2020
Est. Completion Date: 10/2024

Project Description: Construct a grade separated, Class I, bike-ped facility along the west side of Pentz Road within the project limits. This project will tie into funded improvements between Bille Road and Wagstaff Road.

Project Development Costs

Code	Project Costs	Prior Years	2018-19 Estimated				Total Costs
			Actual	2019-20	2020-21	2021-22	
10	Preliminary Engineering	\$ -	\$ -	\$ -	\$ 375,000	\$ 375,000	\$ 750,000
11	Project Approval & Environmental Document	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Plans, Specifications & Estimates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Right of Way & Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Construction Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Non-Infrastructure Component	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ -	\$ -	\$ -	\$ 375,000	\$ 375,000	\$ 750,000

Project Development Funding

Code	Project Funding	Prior Years	2018-19 Estimated				Total Funding
			Actual	2019-20	2020-21	2021-22	
1010	Measure "C"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2110	Local Transportation (Transit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2112	Federal CMAQ	\$ -	\$ -	\$ -	\$ 375,000	\$ 375,000	\$ 750,000
2120	Gas Tax/Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2133	State ATP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2551	DIF Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ -	\$ -	\$ -	\$ 375,000	\$ 375,000	\$ 750,000

**TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN**

Project Name: Skyway-Neal Bike-Ped Project
Project Number: 9390

Est. Start Date: 07/2020
Est. Completion Date: 10/2024

Project Description: Along Neal Road, construct a grade separated, Class I, bike-ped facility along the west side of Neal Road within the project limits. This component will tie into project will tie into Butte County Class II Bike Lanes which terminate at Town Limits, bringing both novice and experienced bicyclists and pedestrians to existing the 5-mile Class I facility at the Neal/Skyway intersection. Along Skyway, infill all missing sidewalks to connect to area resources and government

Project Development Costs

Code	Project Costs	Prior Years	2018-19 Estimated				Total Costs
			Actual	2019-20	2020-21	2021-22	
10	Preliminary Engineering	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 600,000
11	Project Approval & Environmental Document	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Plans, Specifications & Estimates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Right of Way & Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Construction Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Non-Infrastructure Component	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 600,000

Project Development Funding

Code	Project Funding	Prior Years	2018-19 Estimated				Total Funding
			Actual	2019-20	2020-21	2021-22	
1010	Measure "C"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2110	Local Transportation (Transit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2112	Federal CMAQ	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 600,000
2120	Gas Tax/Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2133	State ATP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2551	DIF Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 600,000

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Oliver Curve Pathway Project
Project Number: 9391

Est. Start Date: 07/2020
Est. Completion Date: 10/2024

Project Description: Along Oliver Road, construct a grade separated, Class I, bike-ped facility along the west side of Oliver Road within the project limits. This project is a proactive safety effort to protect bicyclists and pedestrians along a heavily traveled corridor around a horizontal curve. In this location, the many daily bicyclists and pedestrians are forced to walk the edge line, causing vehicles to swerve into oncoming traffic.

Project Development Costs

Code	Project Costs	Prior Years	2018-19 Estimated				Total Costs
			Actual	2019-20	2020-21	2021-22	
10	Preliminary Engineering	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ 250,000
11	Project Approval & Environmental Document	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Plans, Specifications & Estimates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Right of Way & Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Construction Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Non-Infrastructure Component	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ 250,000

Project Development Funding

Code	Project Funding	Prior Years	2018-19 Estimated				Total Funding
			Actual	2019-20	2020-21	2021-22	
1010	Measure "C"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2110	Local Transportation (Transit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2112	Federal CMAQ	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ 250,000
2120	Gas Tax/Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2133	State ATP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2551	DIF Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ 250,000

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Almond Underground Utility District 16-2
Project Number: 9392

Est. Start Date: 12/1/2016
Est. Completion Date: 12/1/2020

Project Description: By resolution of the Town Council of the Town of Paradise, Underground Utility District 16-2 has been established. This project requires all overhead utility poles and utility lines to be installed in an underground joint utility trench. Poles are required to be removed prior to July 31, 2019. Funding for this effort (excepting easement acquisitions) are provided through PG&E Rule 20A Credits.

Project Development Costs

Code	Project Costs	Prior Years	2018-19 Estimated				Total Costs
			Actual	2019-20	2020-21	2021-22	
10	Preliminary Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Project Approval & Environmental Document	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Plans, Specifications & Estimates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Right of Way & Utility Relocation	\$ -	\$ 25,100	\$ 20,700	\$ -	\$ -	\$ 45,800
30	Construction Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Non-Infrastructure Component	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ -	\$ 25,100	\$ 20,700	\$ -	\$ -	\$ 45,800

Project Development Funding

Code	Project Funding	Prior Years	2018-19 Estimated				Total Funding
			Actual	2019-20	2020-21	2021-22	
1010	Measure "C"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2110	Local Transportation (Transit)	\$ -	\$ 25,100	\$ 20,700	\$ -	\$ -	\$ 45,800
2112	Federal CMAQ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2120	Gas Tax/Streets/SB-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2133	State ATP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2551	DIF Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ -	\$ 25,100	\$ 20,700	\$ -	\$ -	\$ 45,800

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Resiliency Permit & Housing Resource Center
Project Number: 9393

Est. Start Date: 8/1/2019
Est. Completion Date: 1/2020

Project Description: Retrofit the former Bank of America building to accommodate the Resiliency Housing and Permit Resource Center.

Project Development Costs

Code	Project Costs	Prior Years	2018-19 Estimated				Total Costs
			Actual	2019-20	2020-21	2021-22	
10	Preliminary Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Project Approval & Environmental Document	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Plans, Specifications & Estimates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Right of Way & Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Construction Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Construction	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Non-Infrastructure Component	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
Annual Total		\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ 110,000

Project Development Funding

Code	Project Funding	Prior Years	2018-19 Estimated				Total Funding
			Actual	2019-20	2020-21	2021-22	
1010	General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2110	Local Transportation (Transit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2112	Federal CMAQ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2120	Gas Tax/Streets/SB-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2133	State ATP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7815	Camp Fire Donations	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ 110,000
Annual Total		\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ 110,000

TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN

Project Name: Downtown Sewer Environmental Study
Project Number: 9394

Est. Start Date: 1/1/2020
Est. Completion Date: 1/2022

Project Description: The proposed project will study the environmental impacts of constructing a Sewer for the Paradise Downtown. It includes extensive public outreach and transition efforts to the preliminary engineering project phase.

Project Development Costs

Code	Project Costs	Prior Years	2018-19 Estimated				Total Costs
			Actual	2019-20	2020-21	2021-22	
10	Preliminary Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Project Approval & Environmental Document	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Plans, Specifications & Estimates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Right of Way & Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Construction Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Non-Infrastructure Component	\$ -	\$ -	\$ 860,000	\$ -	\$ -	\$ 860,000
Annual Total		\$ -	\$ -	\$ 860,000	\$ -	\$ -	\$ 860,000

Project Development Funding

Code	Project Funding	Prior Years	2018-19 Estimated				Total Funding
			Actual	2019-20	2020-21	2021-22	
2090	Camp Fire Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2110	Local Transportation (Transit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2112	Federal CMAQ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2120	Gas Tax/Streets/SB-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2133	State ATP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2299	Grants Misc One Time	\$ -	\$ -	\$ 860,000	\$ -	\$ -	\$ 860,000
2551	DIF Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ -	\$ -	\$ 860,000	\$ -	\$ -	\$ 860,000

**TOWN OF PARADISE
Fiscal Year 2019/20 Budget
CAPITAL IMPROVEMENT PLAN**

Project Name: Public Safety Radio System
Project Number: 9395

Est. Start Date: 9/1/2019
Est. Completion Date: 6/2020

Project Description: The proposed project will replace the Public Safety Radio System made obsolete by the Camp Fire of November 2018. It will ensure that communication is possible between Town Departments and between mutual aid partners.

Project Development Costs

Code	Project Costs	Prior Years	2018-19 Estimated				Total Costs
			Actual	2019-20	2020-21	2021-22	
10	Preliminary Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Project Approval & Environmental Document	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Plans, Specifications & Estimates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Right of Way & Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Construction Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	Construction Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Non-Infrastructure Component	\$ -	\$ -	\$ 1,439,200	\$ -	\$ -	\$ 1,439,200
Annual Total		\$ -	\$ -	\$ 1,439,200	\$ -	\$ -	\$ 1,439,200

Project Development Funding

Code	Project Funding	Prior Years	2018-19 Estimated				Total Funding
			Actual	2019-20	2020-21	2021-22	
2090	Camp Fire Recovery	\$ -	\$ -	\$ 1,439,200	\$ -	\$ -	\$ 1,439,200
2110	Local Transportation (Transit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2112	Federal CMAQ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2120	Gas Tax/Streets/SB-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2133	State ATP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2520	DIF Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9999	Unknown	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ -	\$ -	\$ 1,439,200	\$ -	\$ -	\$ 1,439,200

**TOWN OF PARADISE
RESOLUTION NO. 19-__**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PARADISE, CALIFORNIA,
ADOPTING THE AMENDED SALARY PAY PLAN
FOR TOWN OF PARADISE EMPLOYEES FOR THE FISCAL YEAR 2019-2020**

WHEREAS, the Town wishes to revise the salary pay plan; and

WHEREAS, the salary pay plan will incorporate all salary paid within the Town into one salary pay plan.

NOW, THEREFORE be it resolved by the Town Council of the Town of Paradise, that the Town of Paradise salary pay plan attached to this resolution is hereby adopted.

PASSED AND ADOPTED by the Town Council of the Town of Paradise this 23rd day of July, 2019, by the following vote:

AYES:

NOES: None

ABSENT: None

NOT VOTING: None

Jody Jones, Mayor

ATTEST:

By: _____
Dina Volenski, Town Clerk

APPROVED AS TO FORM:

Dwight L. Moore, Town Attorney

**TOWN OF PARADISE
SALARY PAY PLAN FY 2019/20**

Head Count	Approve FTE's	Position Title	Hours/Week	A Step	B Step	C Step	D Step	E Step	F Step
TOWN MANAGER/ TOWN CLERK									
1.00	1.00	ADMINISTRATIVE ANALYST I (TOWN CLERK)							
		HOURLY	40	16.41	17.23	18.09	18.99	19.94	20.94
		BIWEEKLY		1,312.80	1,378.40	1,447.20	1,519.20	1,595.20	1,675.20
		MONTHLY		2,844.40	2,986.53	3,135.60	3,291.60	3,456.27	3,629.60
		ANNUAL		34,132.80	35,838.40	37,627.20	39,499.20	41,475.20	43,555.20
1.00	1.00	ADMINISTRATIVE ANALYST II (BUSINESS & HOUSING / TOWN MANAGER)							
		HOURLY	40	20.01	21.01	22.06	23.16	24.32	25.54
		BIWEEKLY		1,600.80	1,680.80	1,764.80	1,852.80	1,945.60	2,043.20
		MONTHLY		3,468.40	3,641.73	3,823.73	4,014.40	4,215.47	4,426.93
		ANNUAL		41,620.80	43,700.80	45,884.80	48,172.80	50,585.60	53,123.20
1.00	1.00	TOWN CLERK							
		HOURLY	40	30.79	32.33	33.95	35.65	37.43	39.30
		BIWEEKLY		2,463.20	2,586.40	2,716.00	2,852.00	2,994.40	3,144.00
		MONTHLY		5,336.93	5,603.87	5,884.67	6,179.33	6,487.87	6,812.00
		ANNUAL		64,043.20	67,246.40	70,616.00	74,152.00	77,854.40	81,744.00
1.00	1.00	DISASTER RECOVERY MANAGER							
		HOURLY	40	36.19	38.00	39.90	41.90	44.00	46.20
		BIWEEKLY		2,895.20	3,040.00	3,192.00	3,352.00	3,520.00	3,696.00
		MONTHLY		6,272.93	6,586.67	6,916.00	7,262.67	7,626.67	8,008.00
		ANNUAL		75,275.20	79,040.00	82,992.00	87,152.00	91,520.00	96,096.00

**TOWN OF PARADISE
SALARY PAY PLAN FY 2019/20**

Head Count	Approve FTE's	Position Title	Hours/Week	A Step	B Step	C Step	D Step	E Step	F Step
1.00	1.00	TOWN MANAGER							
		HOURLY	40	55.44	58.21	61.12	64.18	67.39	70.76
		BIWEEKLY		4,435.20	4,656.80	4,889.60	5,134.40	5,391.20	5,660.80
		MONTHLY		9,609.60	10,089.73	10,594.13	11,124.53	11,680.93	12,265.07
		ANNUAL		115,315.20	121,076.80	127,129.60	133,494.40	140,171.20	147,180.80

ADMINISTRATIVE SERVICES (FINANCE, HR, IT, BHS)

1.00	1.00	HOUSING PROGRAM ANALYST							
		HOURLY	40	15.62	16.40	17.22	18.08	18.98	19.93
		BIWEEKLY		1,124.64	1,180.80	1,239.84	1,301.76	1,366.56	1,434.96
		MONTHLY		2,436.72	2,558.40	2,686.32	2,820.48	2,960.88	3,109.08
		ANNUAL		29,240.64	30,700.80	32,235.84	33,845.76	35,530.56	37,308.96

1.00	0.90	FINANCIAL SERVICES ANALYST							
		HOURLY	36	16.81	17.65	18.53	19.46	20.43	21.45
		BIWEEKLY		1,210.32	1,270.80	1,334.16	1,401.12	1,470.96	1,544.40
		MONTHLY		2,622.36	2,753.40	2,890.68	3,035.76	3,187.08	3,346.20
		ANNUAL		31,468.32	33,040.80	34,688.16	36,429.12	38,244.96	40,154.40

1.00	1.00	SENIOR ACCOUNTANT							
		HOURLY	40	27.84	29.23	30.69	32.22	33.83	35.52
		BIWEEKLY		2,227.20	2,338.40	2,455.20	2,577.60	2,706.40	2,841.60
		MONTHLY		4,825.60	5,066.53	5,319.60	5,584.80	5,863.87	6,156.80
		ANNUAL		57,907.20	60,798.40	63,835.20	67,017.60	70,366.40	73,881.60

1.00	1.00	HOUSING PROGRAM SUPERVISOR							
		HOURLY	40	28.39	29.81	31.30	32.87	34.51	36.24
		BIWEEKLY		2,271.20	2,384.80	2,504.00	2,629.60	2,760.80	2,899.20
		MONTHLY		4,920.84	5,166.97	5,425.23	5,697.36	5,981.62	6,281.48
		ANNUAL		59,051.20	62,004.80	65,104.00	68,369.60	71,780.80	75,379.20

**TOWN OF PARADISE
SALARY PAY PLAN FY 2019/20**

Head Count	Approve FTE's	Position Title	Hours/Week	A Step	B Step	C Step	D Step	E Step	F Step
1.00	0.90	HUMAN RESOURCES & RISK MANAGEMENT MANAGER							
		HOURLY	36	28.64	30.07	31.57	33.15	34.81	36.55
		BIWEEKLY		2,062.08	2,165.04	2,273.04	2,386.80	2,506.32	2,631.60
		MONTHLY		4,467.84	4,690.92	4,924.92	5,171.40	5,430.36	5,701.80
		ANNUAL		53,614.08	56,291.04	59,099.04	62,056.80	65,164.32	68,421.60
0.00	0.00	INFORMATION TECHNOLOGY MANAGER							
		HOURLY	40	35.92	37.72	39.61	41.59	43.67	45.85
		BIWEEKLY		2,873.60	3,017.60	3,168.80	3,327.20	3,493.60	3,668.00
		MONTHLY		6,226.13	6,538.13	6,865.73	7,208.93	7,569.47	7,947.33
		ANNUAL		74,713.60	78,457.60	82,388.80	86,507.20	90,833.60	95,368.00
1.00	1.00	ADMINISTRATIVE SERVICES/FINANCE DIRECTOR/TREASURER							
		HOURLY	40	38.35	40.27	42.28	44.39	46.61	48.94
		BIWEEKLY		3,068.00	3,221.60	3,382.40	3,551.20	3,728.80	3,915.20
		MONTHLY		6,647.33	6,980.13	7,328.53	7,694.27	8,079.07	8,482.93
		ANNUAL		79,768.00	83,761.60	87,942.40	92,331.20	96,948.80	101,795.20

POLICE ADMINISTRATION

1.00	0.90	ADMINISTRATIVE ASSISTANT III (P.D.)							
		HOURLY	36	18.75	19.69	20.67	21.70	22.79	23.93
		BIWEEKLY		1,350.00	1,417.68	1,488.24	1,562.40	1,640.88	1,722.96
		MONTHLY		2,925.00	3,071.64	3,224.52	3,385.20	3,555.24	3,733.08
		ANNUAL		35,100.00	36,859.68	38,694.24	40,622.40	42,662.88	44,796.96

**TOWN OF PARADISE
SALARY PAY PLAN FY 2019/20**

Head Count	Approve FTE's	Position Title	Hours/Week	A Step	B Step	C Step	D Step	E Step	F Step
1.00	1.00	POLICE LIEUTENANT							
		HOURLY	40	34.60	36.33	38.15	40.06	42.06	44.16
		BIWEEKLY		2,768.00	2,906.40	3,052.00	3,204.80	3,364.80	3,532.80
		MONTHLY		5,997.33	6,297.20	6,612.67	6,943.73	7,290.40	7,654.40
		ANNUAL		71,968.00	75,566.40	79,352.00	83,324.80	87,484.80	91,852.80
1.00	1.00	POLICE CHIEF							
		HOURLY	40	42.93	45.08	47.33	49.70	52.19	54.80
		BIWEEKLY		3,434.40	3,606.40	3,786.40	3,976.00	4,175.20	4,384.00
		MONTHLY		7,441.20	7,813.87	8,203.87	8,614.67	9,046.27	9,498.67
		ANNUAL		89,294.40	93,766.40	98,446.40	103,376.00	108,555.20	113,984.00

POLICE OPERATIONS

0.00	0.00	POLICE OFFICER TRAINEE (Short Term Position)							
		HOURLY	40	18.94	19.89	20.88	21.92	23.02	24.17
		BIWEEKLY		1,515.20	1,591.20	1,670.40	1,753.60	1,841.60	1,933.60
		MONTHLY		3,282.93	3,447.60	3,619.20	3,799.47	3,990.13	4,189.47
		ANNUAL		39,395.20	41,371.20	43,430.40	45,593.60	47,881.60	50,273.60
1.00	1.00	COMMUNITY SERVICE OFFICER III							
		HOURLY	40	18.59	19.52	20.50	21.53	22.61	23.74
		BIWEEKLY		1,487.20	1,561.60	1,640.00	1,722.40	1,808.80	1,899.20
		MONTHLY		3,222.27	3,383.47	3,553.33	3,731.87	3,919.07	4,114.93
		ANNUAL		38,667.20	40,601.60	42,640.00	44,782.40	47,028.80	49,379.20
11.00	10.70	POLICE OFFICER							
		HOURLY	40	27.06	28.41	29.83	31.32	32.89	34.53
		BIWEEKLY		2,164.80	2,272.80	2,386.40	2,505.60	2,631.20	2,762.40
		MONTHLY		4,690.40	4,924.40	5,170.53	5,428.80	5,700.93	5,985.20
		ANNUAL		56,284.80	59,092.80	62,046.40	65,145.60	68,411.20	71,822.40

**TOWN OF PARADISE
SALARY PAY PLAN FY 2019/20**

Head Count	Approve FTE's	Position Title	Hours/Week	A Step	B Step	C Step	D Step	E Step	F Step
4.00	4.00	POLICE SERGEANT							
		HOURLY	40	31.89	33.48	35.15	36.91	38.76	40.70
		BIWEEKLY		2,551.20	2,678.40	2,812.00	2,952.80	3,100.80	3,256.00
		MONTHLY		5,527.60	5,803.20	6,092.67	6,397.73	6,718.40	7,054.67
		ANNUAL		66,331.20	69,638.40	73,112.00	76,772.80	80,620.80	84,656.00

PUBLIC SAFETY COMMUNICATIONS

0.00	0.00	CRIMINAL RECORDS TECHNICIAN							
		HOURLY	18	13.00	13.65	14.33	15.05	15.80	16.59
		BIWEEKLY		468.00	491.40	515.88	541.80	568.80	597.24
		MONTHLY		1,014.00	1,064.70	1,117.74	1,173.90	1,232.40	1,294.02
		ANNUAL		12,168.00	12,776.40	13,412.88	14,086.80	14,788.80	15,528.24
1.00	0.19	PART TIME/HOURLY PUBLIC SAFETY DISPATCHER							
		HOURLY		17.41	18.28	19.19	20.15	21.16	22.22
3.00	2.42	PUBLIC SAFETY DISPATCHER							
		HOURLY	40	20.02	21.02	22.07	23.17	24.33	25.55
		BIWEEKLY		1,601.60	1,681.60	1,765.60	1,853.60	1,946.40	2,044.00
		MONTHLY		3,470.13	3,643.47	3,825.47	4,016.13	4,217.20	4,428.67
		ANNUAL		41,641.60	43,721.60	45,905.60	48,193.60	50,606.40	53,144.00
1.00	0.90	COMMUNITY SERVICE OFFICER III							
		HOURLY	36	18.59	19.52	20.50	21.53	22.61	23.74
		BIWEEKLY		1,338.48	1,405.44	1,476.00	1,550.16	1,627.92	1,709.28
		MONTHLY		2,900.04	3,045.12	3,198.00	3,358.68	3,527.16	3,703.44
		ANNUAL		34,800.48	36,541.44	38,376.00	40,304.16	42,325.92	44,441.28

**TOWN OF PARADISE
SALARY PAY PLAN FY 2019/20**

Head Count	Approve FTE's	Position Title	Hours/Week	A Step	B Step	C Step	D Step	E Step	F Step
1.00	1.00	COMMUNICATION RECORDS SUPERVISOR							
		HOURLY	40	25.53	26.81	28.15	29.56	31.04	32.59
		BIWEEKLY		2,042.40	2,144.80	2,252.00	2,364.80	2,483.20	2,607.20
		MONTHLY		4,425.20	4,647.07	4,879.33	5,123.73	5,380.27	5,648.93
		ANNUAL		53,102.40	55,764.80	58,552.00	61,484.80	64,563.20	67,787.20
ANIMAL CONTROL									
0.00	0.00	P/T ANIMAL SHELTER ASSISTANT							
		HOURLY	18	12.00	12.60	13.23	13.89	14.58	15.31
		BIWEEKLY		432.00	453.60	360.00	500.04	524.88	551.16
		MONTHLY		936.00	982.80	1,031.94	1,083.42	1,137.24	1,194.18
		ANNUAL		11,232.00	11,793.60	12,383.28	13,001.04	13,646.88	14,330.16
1.00	0.75	OFFICE ASSISTANT III (ANIMAL CONTROL)							
		HOURLY	30	13.43	14.10	14.81	15.55	16.33	17.15
		BIWEEKLY		805.80	846.00	888.60	933.00	979.80	1,029.00
		MONTHLY		1,745.90	1,833.00	1,925.30	2,021.50	2,122.90	2,229.50
		ANNUAL		20,950.80	21,996.00	23,103.60	24,258.00	25,474.80	26,754.00
2.00	1.80	ANIMAL CONTROL OFFICER							
		HOURLY	36	16.48	17.30	18.17	19.08	20.03	21.03
		BIWEEKLY		1,186.56	1,245.60	1,308.24	1,373.76	1,442.16	1,514.16
		MONTHLY		2,570.88	2,698.80	2,834.52	2,976.48	3,124.68	3,280.68
		ANNUAL		30,850.56	32,385.60	34,014.24	35,717.76	37,496.16	39,368.16
1.00	1.00	ANIMAL CONTROL SUPERVISOR							
		HOURLY	40	19.57	20.55	21.58	22.66	23.79	24.98
		BIWEEKLY		1,565.60	1,644.00	1,726.40	1,812.80	1,903.20	1,998.40
		MONTHLY		3,392.07	3,561.93	3,740.46	3,927.66	4,123.52	4,329.78
		ANNUAL		40,705.60	42,744.00	44,886.40	47,132.80	49,483.20	51,958.40

**TOWN OF PARADISE
SALARY PAY PLAN FY 2019/20**

Head Count	Approve FTE's	Position Title	Hours/Week	A Step	B Step	C Step	D Step	E Step	F Step
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FIRE ADMINISTRATION

1.00	0.60	ADMINISTRATIVE ASSISTANT II (FIRE)							
		HOURLY	24	15.99	16.79	17.63	18.51	19.44	20.41
		BIWEEKLY		767.52	805.92	846.24	888.48	933.12	979.68
		MONTHLY		1,662.96	1,746.16	1,833.52	1,925.04	2,021.76	2,122.64
		ANNUAL		19,955.52	20,953.92	22,002.24	23,100.48	24,261.12	25,471.68

COMMUNITY DEVELOPMENT (PLANNING, CODE ENFORCEMENT & BUILDING SAFETY & WASTE WATER)

1.00	1.00	ENVIRONMENTAL TECHNICIAN							
		HOURLY	40	13.72	14.41	15.13	15.89	16.68	17.51
		BIWEEKLY		1,097.60	1,152.80	1,210.40	1,271.20	1,334.40	1,400.80
		MONTHLY		2,378.09	2,497.69	2,622.48	2,754.21	2,891.14	3,035.01
		ANNUAL		28,537.60	29,972.80	31,470.40	33,051.20	34,694.40	36,420.80
1.00	1.00	BUILDING / ONSITE PERMIT TECHNICIAN							
		HOURLY	40	17.11	17.97	18.87	19.81	20.80	21.84
		BIWEEKLY		1,368.80	1,437.60	1,509.60	1,584.80	1,664.00	1,747.20
		MONTHLY		2,965.68	3,114.74	3,270.74	3,433.67	3,605.26	3,785.53
		ANNUAL		35,588.80	37,377.60	39,249.60	41,204.80	43,264.00	45,427.20
1.00	1.00	ENVIRONMENTAL SERVICES SPECIALIST							
		HOURLY	40	17.11	17.97	18.87	19.81	20.80	21.84
		BIWEEKLY		1,368.80	1,437.60	1,509.60	1,584.80	1,664.00	1,747.20
		MONTHLY		2,965.73	3,114.80	3,270.80	3,433.73	3,605.33	3,785.60
		ANNUAL		35,588.80	37,377.60	39,249.60	41,204.80	43,264.00	45,427.20

**TOWN OF PARADISE
SALARY PAY PLAN FY 2019/20**

Head Count	Approve FTE's	Position Title	Hours/Week	A Step	B Step	C Step	D Step	E Step	F Step
0.00	0.00	BUILDING/ONSITE INSPECTOR							
		HOURLY	40	19.55	20.53	21.56	22.64	23.77	24.96
		BIWEEKLY		1,564.00	1,642.40	1,724.80	1,811.20	1,901.60	1,996.80
		MONTHLY		3,388.60	3,558.46	3,736.99	3,924.19	4,120.05	4,326.32
		ANNUAL		40,664.00	42,702.40	44,844.80	47,091.20	49,441.60	51,916.80
1.00	1.00	FIRE PREVENTION INSPECTOR							
		HOURLY	40	19.55	20.53	21.56	22.64	23.77	24.96
		BIWEEKLY		1,564.00	1,642.40	1,724.80	1,811.20	1,901.60	1,996.80
		MONTHLY		3,388.67	3,558.53	3,737.07	3,924.27	4,120.13	4,326.40
		ANNUAL		40,664.00	42,702.40	44,844.80	47,091.20	49,441.60	51,916.80
1.00	1.00	CODE ENFORCEMENT OFFICER							
		HOURLY	40	20.64	21.67	22.75	23.89	25.08	26.33
		BIWEEKLY		1,651.20	1,733.60	1,820.00	1,911.20	2,006.40	2,106.40
		MONTHLY		3,577.53	3,756.06	3,943.26	4,140.85	4,347.12	4,563.78
		ANNUAL		42,931.20	45,073.60	47,320.00	49,691.20	52,166.40	54,766.40
1.00	1.00	ONSITE SANITARY OFFICIAL							
		HOURLY	40	26.77	28.11	29.52	31.00	32.55	34.18
		BIWEEKLY		2,141.60	2,248.80	2,361.60	2,480.00	2,604.00	2,734.40
		MONTHLY		4,640.13	4,872.40	5,116.80	5,373.33	5,642.00	5,924.53
		ANNUAL		55,681.60	58,468.80	61,401.60	64,480.00	67,704.00	71,094.40
1.00	1.00	COMMUNITY DEVELOPMENT MANAGER/ASST. PLANNER							
		HOURLY	40	27.39	28.76	30.20	31.71	33.30	34.97
		BIWEEKLY		2,191.20	2,300.80	2,416.00	2,536.80	2,664.00	2,797.60
		MONTHLY		4,747.60	4,985.07	5,234.67	5,496.40	5,772.00	6,061.47
		ANNUAL		56,971.20	59,820.80	62,816.00	65,956.80	69,264.00	72,737.60

**TOWN OF PARADISE
SALARY PAY PLAN FY 2019/20**

Head Count	Approve FTE's	Position Title	Hours/Week	A Step	B Step	C Step	D Step	E Step	F Step
0.00	0.00	FIRE MARSHAL/BUILDING OFFICIAL							
		HOURLY	40	34.96	36.71	38.55	40.48	42.50	44.63
		BIWEEKLY		2,796.80	2,936.80	3,084.00	3,238.40	3,400.00	3,570.40
		MONTHLY		6,059.73	6,363.07	6,682.00	7,016.53	7,366.67	7,735.87
		ANNUAL		72,716.80	76,356.80	80,184.00	84,198.40	88,400.00	92,830.40
1.00	1.00	COMMUNITY DEVELOPMENT DIRECTOR							
		HOURLY	40	38.35	40.27	42.28	44.39	46.61	48.94
		BIWEEKLY		3,068.00	3,221.60	3,382.40	3,551.20	3,728.80	3,915.20
		MONTHLY		6,647.33	6,980.13	7,328.53	7,694.27	8,079.07	8,482.93
		ANNUAL		79,768.00	83,761.60	87,942.40	92,331.20	96,948.80	101,795.20

PUBLIC WORKS (ENGINEERING, STREETS AND FLEET MANAGEMENT)

1.00	1.00	PUBLIC WORKS MAINTENANCE WORKER I							
		HOURLY	40	15.66	16.44	17.26	18.12	19.03	19.98
		BIWEEKLY		1,252.80	1,315.20	1,380.80	1,449.60	1,522.40	1,598.40
		MONTHLY		2,714.40	2,849.60	2,991.73	3,140.80	3,298.53	3,463.20
		ANNUAL		32,572.80	34,195.20	35,900.80	37,689.60	39,582.40	41,558.40
3.00	3.00	PUBLIC WORKS MAINTENANCE WORKER II							
		HOURLY	40	16.40	17.22	18.08	18.98	19.93	20.93
		BIWEEKLY		1,312.00	1,377.60	1,446.40	1,518.40	1,594.40	1,674.40
		MONTHLY		2,842.67	2,984.80	3,133.87	3,289.87	3,454.53	3,627.87
		ANNUAL		34,112.00	35,817.60	37,606.40	39,478.40	41,454.40	43,534.40
1.00	1.00	CONSTRUCTION INSPECTOR							
		HOURLY	40	17.30	18.17	19.08	20.03	21.03	22.08
		BIWEEKLY		1,384.00	1,453.60	1,526.40	1,602.40	1,682.40	1,766.40
		MONTHLY		2,998.67	3,149.47	3,307.20	3,471.87	3,645.20	3,827.20
		ANNUAL		35,984.00	37,793.60	39,686.40	41,662.40	43,742.40	45,926.40

**TOWN OF PARADISE
SALARY PAY PLAN FY 2019/20**

Head Count	Approve FTE's	Position Title	Hours/Week	A Step	B Step	C Step	D Step	E Step	F Step
1.00	1.00	PUBLIC WORKS MAINTENANCE WORKER III							
		HOURLY	40	17.97	18.87	19.81	20.80	21.84	22.93
		BIWEEKLY		1,437.60	1,509.60	1,584.80	1,664.00	1,747.20	1,834.40
		MONTHLY		3,114.80	3,270.80	3,433.73	3,605.33	3,785.60	3,974.53
		ANNUAL		37,377.60	39,249.60	41,204.80	43,264.00	45,427.20	47,694.40
1.00	1.00	FLEET MAINTENANCE SHOP FOREMAN							
		HOURLY	40	25.49	26.76	28.10	29.51	30.99	32.54
		BIWEEKLY		2,039.20	2,140.80	2,248.00	2,360.80	2,479.20	2,603.20
		MONTHLY		4,418.27	4,638.40	4,870.67	5,115.07	5,371.60	5,640.27
		ANNUAL		53,019.20	55,660.80	58,448.00	61,380.80	64,459.20	67,683.20
1.00	1.00	PUBLIC WORKS MANAGER							
		HOURLY	40	29.31	30.78	32.32	33.94	35.64	37.42
		BIWEEKLY		2,344.80	2,462.40	2,585.60	2,715.20	2,851.20	2,993.60
		MONTHLY		5,080.40	5,335.20	5,602.13	5,882.93	6,177.60	6,486.13
		ANNUAL		60,964.80	64,022.40	67,225.60	70,595.20	74,131.20	77,833.60
1.00	1.00	PUBLIC WORKS DIRECTOR/TOWN ENGINEER							
		HOURLY	40	38.35	40.27	42.28	44.39	46.61	48.94
		BIWEEKLY		3,068.00	3,221.60	3,382.40	3,551.20	3,728.80	3,915.20
		MONTHLY		6,647.33	6,980.13	7,328.53	7,694.27	8,079.07	8,482.93
		ANNUAL		79,768.00	83,761.60	87,942.40	92,331.20	96,948.80	101,795.20

HC 58.00 | 55.06 FTE's

HC= Head Count / actual number of employees

FTE's = Full-time equivalent employees



**Town of Paradise
Council Agenda Summary
August 13, 2019**

Agenda Item: 6(b)

**Originated and
Reviewed by:**

Lauren Gill, Town Manager

Subject:

A RESOLUTION DECLARING THE INTENT TO REQUIRE ALL UTILITIES IN THE TOWN OF PARADISE TO BE PLACED UNDERGROUND AND TO ESTABLISH A "DIG ONCE" POLICY

Council Action Requested:

Consider Adopting Resolution No. 19-___, A Resolution of the Town Council of the Town of Paradise, California, Declaring its intent to require all Utilities in the Town of Paradise to be Placed Underground and to Establish a "Dig Once" Policy for the Protection of Town Infrastructure.

Background

As a result of the 2018 Camp Fire, which displaced 26,000 Paradise residents, destroyed more than 12,000 Paradise homes and businesses, and tragically claimed the lives of 86 people, the Town of Paradise is now charged with rebuilding the Town and its infrastructure to allow for a safer more resilient community.

In that vein, the Town has been working with FEMA, CalOES, Butte County and many other agencies, groups and individuals to reclaim, recover and rebuild the Town. As we are experiencing first-hand, recovering from a major disaster is a very large undertaking that takes time, patience and courage.

The recovery process requires deliberate action based on thoughtful, sometimes difficult decisions. In this past year the Town of Paradise has come together to create a community vision and a Long-Term Recovery Plan to guide the rebuilding process so that Paradise is safer, more resilient, and a model community for disaster recovery.

Although the focus of the Plan is to help residents return home, to support our schools, businesses, churches, partner agencies, etc., the Plan also includes several projects that will serve as building blocks for a more safe and resilient community. One of these projects is rebuilding and improving the Town's infrastructure.

As a part of planning for new infrastructure, we will soon begin the process of preparing a plan for the future repair, replacement, widening, etc. of roads and evacuation routes in Town. This will be a town-wide, comprehensive look at what we currently have and what changes we need to implement to ensure safer evacuations,

better circulation, improved and rebuilt roadways, safer pedestrian travel, more available options for alternative modes of transportation, and better access to our current trailway and bus routes. Before we can focus on the roads, we need to look at the infrastructure under the roads, e.g. water, gas, electric, communications, proposed sewer, etc.

PG&E has committed to installing underground electric and gas service to all standing and future home sites in Paradise. This is a very large, expensive undertaking which will take about five years. This critical project allows the Town to design a better, safer evacuation route system for the Town. We want to ensure that future evacuations are not impeded by hazardous structures, as was the case during the Camp fire when large numbers of utility poles and trees caught fire and fell into the roadways. Downed power poles and falling trees sparked more fires and also blocked evacuations. The trees along many of the roads in Town have been, or will soon be, removed thereby eliminating one of the hazards. PG&E is working to place their electrical service lines beneath the ground so that the temporary power poles can be removed. Placing all utilities underground provides the option of widening existing roadways and/or adding pedestrian/bike paths that can be used by emergency vehicles during emergencies. Again, this is one of the most critical public health and safety projects that will be undertaken for the future of our Town.

This leads to another critical project for the Town's economic recovery---a broadband communication system which will allow residents and businesses access to vital, technologically advanced telecommunications services. Installing modern, state-of-the-art broadband will enhance communications, allow for better emergency and disaster response, revitalize the Town's economy, and improve opportunities for education, healthcare, etc. AT&T and Comcast have been responsive to our rebuild efforts by installing fiber in Town on the temporary overhead poles. We are currently working with providers to place all utilities underground---hopefully while PG&E has an "open trench." The one trench approach is less expensive in the long-term for utilities and creates a more conducive process for the utilities and the Town. Managing several, disparate projects would be inefficient and could result in cost overruns and mistakes. Most importantly, underground utilities allows for the elimination of overhead hazards and protects the health and safety of residents. A coordinated, underground utility project is a critical foundation of building a safer, more resilient Town.

As we have seen, the recovery process is not linear. The issues and challenges that we face on a daily basis come rushing at us in a giant, messy, tidal blur. The Town is committed to working through the challenges with all of our recovery partners for a better, safer, more resilient community.

Financial Impact

PG&E is bearing the cost of undergrounding gas and electrical service lines to all current residents and future home sites. We are working with PG&E, AT&T, Comcast

and the Public Utilities Commission to allow for a fair and equitable cost share so that they can provide optimal communication and utility services to Paradise.

Recommendation

Adopt Resolution No. 19 _____, A Resolution of the Town Council of the Town of Paradise, California, Declaring its Intent to Require all Utilities in the Town of Paradise to be Placed Underground and to Establish a “Dig Once” Policy for the Protection of Town Infrastructure

TOWN OF PARADISE

RESOLUTION NO. 19-___

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PARADISE, CALIFORNIA, DECLARING ITS INTENT TO REQUIRE ALL UTILITIES IN THE TOWN OF PARADISE TO BE PLACED UNDERGROUND AND TO ESTABLISH A "DIG ONCE" POLICY FOR THE PROTECTION OF TOWN INFRASTRUCTURE

WHEREAS, on November 8, 2018 the Camp Fire ignited near the Town of Paradise ultimately destroying the entire Town, displacing all of its 26,000 residents and destroying 90% of structures in Paradise - more than 11,000 homes and 1,000 businesses were burned to the ground, and most tragically, 86 people lost their lives; and

WHEREAS, in the aftermath of the devastating Camp Fire, the Town's priorities are focused on helping its residents return home, rebuild and improve the Town's infrastructure, and support our business community as they reopen; and

WHEREAS, the Town Council adopted a Community Vision establishing its intent to rebuild the Town better, stronger and more resilient; and

WHEREAS, the Town Council adopted a Long-Term Recovery Plan that will guide the rebuild process and ensure the Town is built back in a manner that is safer, more resilient in the face of another disaster, and more hardened against the ravages of disasters caused by wildfire, storms, etc.; and

WHEREAS, the Long Term Recovery Plan includes several projects that were specifically chosen by the community to be the building blocks of a more safe, resilient Paradise that will be a model for other communities; and

WHEREAS, the Town of Paradise is committed to ensure, as much as feasibly and practically possible, that infrastructure (roads, utilities, buildings, etc.) do not impede the safe evacuation of residents in the case of a future wildfire or disaster; and

WHEREAS, the Town of Paradise is committed to ensure that future utilities are designed, built and operated in a safe manner and installed underground for the Health and Safety of its residents and in a coordinated effort so as not to impact Town roads, streets, business operations, or daily traffic operations, etc.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF THE TOWN OF PARADISE AS FOLLOWS:

1. The Town Council declares that it intends to adopt an ordinance to require all future utilities to be installed underground for the health and Safety of its residents in an effort to ensure public safety and public egress in emergencies,

2. This Town Council also declares that all future utilities will be installed underground in a “dig once” manner, as much as feasibly possible, to protect the Town’s streets, roads and transportation corridors, and to cause the least amount of disruption to the normal course of operations in the Town..

PASSED AND ADOPTED by the Town Council of the Town of Paradise this 13th day of August, 2019 by the following vote:

AYES:

NOES:

ABSENT:

NOT VOTING:

Jody Jones, Mayor

ATTEST:

BY: _____
Dina Volenski, CMC, Town Clerk

APPROVED AS TO LEGAL FORM:

BY: _____
Dwight L. Moore, Town Attorney



**Town of Paradise
Council Agenda Summary
Date: August 13, 2019**

Agenda Item: 6(c)

Originated by: Colette Curtis, Administrative Analyst II

Reviewed by: Lauren Gill, Town Manager

**Subject: Community Development Block Grant Program (CDBG)
Approval of Annual Action Plan**

Council Action Requested:

1. Adopt the final 2019-2020 Annual Plan as submitted; or
2. Revise the final 2019-2020 Annual Plan; and
3. Authorize staff to submit the adopted 2019-2020 Annual Plan to the U.S. Department of Housing and Urban Development.

Background:

As a result of the Camp Fire, this year’s CDBG process has been different than in past years. The Town was fortunate to gain so much public input on future plans through the visioning process and the drafting of the Long Term Recovery Plan that was adopted by Council in June 2019. The results of that process provided a guide to what the community wants as we rebuild and provides a basis for this year’s CDBG Annual Action Plan.

Annual Plan 2019-20 Proposed Funding Allocation:

This year, the Town will continue our housing programs, with the focus moving to helping residents rebuild their homes. The town will also be allocating funding for administrative activities, which will fund the staff that administers the housing programs as well as support for the Building resiliency center.

2019-2020 Staff Recommended Funding Breakdown:

Program Administration	\$32,878
Housing	\$131,515
TOTAL:	\$164,394

Financial Impact:

The impact of this agenda item and subsequent actions related to the CDBG Program is

positive, as it will result in the award of \$164,393 in federal funds. There is no impact to the General Fund.

Staff Recommendation:

Adopt the 2019-2020 Annual Action Plan. Authorize staff to submit the adopted 2019-2020 Annual Plan to the U.S. Department of Housing and Urban Development.



Executive Summary

AP-05 Executive Summary - 24 CFR 91.200(c), 91.220(b)

1. Introduction

The Town of Paradise, through its Community Development Block Grant (CDBG) program, has historically developed a strategy that focuses on cultivating Paradise as a viable community by providing decent housing, a suitable living environment, and by expanding economic opportunities, principally for low and moderate income persons.

On November 8, 2018 the Camp Fire ignited near the Town of Paradise. Due to high winds the fire spread at a rate of eighty football fields a minute and ultimately destroyed the Town of Paradise within hours. Over 26,000 residents of the Town were displaced, 90% of structures in Paradise - more than 11,000 homes and 1,000 businesses were burned to the ground, and most tragically, 85 people lost their lives.

This year, in the aftermath of the devastating Camp Fire, the Town's priorities are focused on helping our residents return home, rebuild and improve our Town's infrastructure, and support our business community as they reopen.

2. Summarize the objectives and outcomes identified in the Plan

This could be a restatement of items or a table listed elsewhere in the plan or a reference to another location. It may also contain any essential items from the housing and homeless needs assessment, the housing market analysis or the strategic plan.

The objectives for the 2019-2020 program year are as follows:

1. Housing Assistance - The Town will continue our First Time Home Buyer and Owner Occupied Rehabilitation loan programs. In addition we will look for additional opportunities to support our residents as they rebuild and return to Paradise. As identified in our Long Term Recovery Plan, we will ensure a housing market study is performed and work to support residents with programs to help with the cost of rebuilding.

2. Sewer - As outlined in the Long Term Recovery Plan, a sewer for the commercial and densely populated areas of Paradise is crucial to our ability to rebuild. The Town will utilize every resource



available to move forward on the next steps for a sewer: Environmental Review, Design and Engineering, Right of Way Acquisition, and district formation.

3. Long Term Recovery Goals - The projects identified in the Long Term Recovery Plan will be goals and objectives for the Town in the coming year and the years to come as we move through the recovery process.

3. Evaluation of past performance

This is an evaluation of past performance that helped lead the grantee to choose its goals or projects.

The Town's past experience with CDBG funds has shown a great need in our community for affordable housing and services for low income residents. As a result, the Town continues to provide low income first time home buyers with assistance. The Town also continues to provide help to low income homeowners who need assistance with repairs and code corrections. Our past experience with subrecipients has also shown that there is a great need in our community for services for battered women, children, the elderly and low income families. The funding we grant to subrecipients is focused on providing for these needs.

4. Summary of Citizen Participation Process and consultation process

Summary from citizen participation section of plan.

The citizen participation for this year occurred differently than in prior years. Our citizen participation was an integral part of drafting our Long Term Recovery Plan. Starting in February 2018, the public was invited to attend 6 meetings held over the next three months to give share their ideas and give input on rebuilding our community. These meetings were noticed publicly through press releases, TV interviews, online and through social media, an online survey and through direct mailers to every address in Paradise (forwarded). Attendance at these meetings far surpassed anything we have ever experienced prior to the fire, with thousands of residents participating.

5. Summary of public comments

This could be a brief narrative summary or reference an attached document from the Citizen Participation section of the Con Plan.

Public comments were numerous, please see the attached Long Term Recovery Plan document for the comments in response to each public meeting, the online survey, and on each of the recovery projects.



6. Summary of comments or views not accepted and the reasons for not accepting them

No comments were rejected.

7. Summary



PR-05 Lead & Responsible Agencies – 91.200(b)

1. Agency/entity responsible for preparing/administering the Consolidated Plan

Describe the agency/entity responsible for preparing the Consolidated Plan and those responsible for administration of each grant program and funding source.

Agency Role	Name	Department/Agency
CDBG Administrator		Town of Paradise

Table 1 – Responsible Agencies

Narrative (optional)

Consolidated Plan Public Contact Information



AP-10 Consultation – 91.100, 91.200(b), 91.215(I)

1. Introduction

In a normal program year, the Town of Paradise coordinates with the Butte County Continuum of Care, Chico Housing Improvement Program (CHIP), and Butte County Housing Authority regarding affordable housing, mental health and other services. This year, in the aftermath of the Camp Fire, the Town has continued close coordination with these entities as well as others such as Cal OES, FEMA, the City of Chico, The City of Oroville, Butte County and others as we move through recovery and rebuilding Paradise.

Provide a concise summary of the jurisdiction’s activities to enhance coordination between public and assisted housing providers and private and governmental health, mental health and service agencies (91.215(I))

In a normal program year, the Town of Paradise coordinates with the Butte County Continuum of Care, Chico Housing Improvement Program (CHIP), and Butte County Housing Authority regarding affordable housing, mental health and other services. This year, in the aftermath of the Camp Fire, the Town has continued close coordination with these entities as well as others such as Cal OES, FEMA, the City of Chico, The City of Oroville, Butte County and others as we move through recovery and rebuilding Paradise.

Describe coordination with the Continuum of Care and efforts to address the needs of homeless persons (particularly chronically homeless individuals and families, families with children, veterans, and unaccompanied youth) and persons at risk of homelessness.

In a normal program year, the Town of Paradise coordinates with the Butte County Continuum of Care, Chico Housing Improvement Program (CHIP), and Butte County Housing Authority regarding affordable housing, mental health and other services. This year, in the aftermath of the Camp Fire, the Town has continued close coordination with these entities as well as others such as Cal OES, FEMA, the City of Chico, The City of Oroville, Butte County and others as we move through recovery and rebuilding Paradise.

Describe consultation with the Continuum(s) of Care that serves the jurisdiction's area in determining how to allocate ESG funds, develop performance standards for and evaluate outcomes of projects and activities assisted by ESG funds, and develop funding, policies and procedures for the operation and administration of HMIS

NA



2. Describe Agencies, groups, organizations and others who participated in the process and describe the jurisdiction's consultations with housing, social service agencies and other entities



Table 2 – Agencies, groups, organizations who participated

1	Agency/Group/Organization	Chico Housing Improvement Program
	Agency/Group/Organization Type	Housing Services - Housing
	What section of the Plan was addressed by Consultation?	Housing Need Assessment Market Analysis
	Briefly describe how the Agency/Group/Organization was consulted. What are the anticipated outcomes of the consultation or areas for improved coordination?	The Town of Paradise coordinated with CHIP regarding rebuilding Paradise Community Village, a 36 unit low income housing project that was destroyed in the fire. We also discussed future affordable housing project opportunities as the Town rebuilds and a sewer is constructed.



2	Agency/Group/Organization	BUTTE COUNTY
	Agency/Group/Organization Type	Housing Services - Housing Services-Children Services-Elderly Persons Services-Persons with Disabilities Services-Persons with HIV/AIDS Services-Victims of Domestic Violence Services-homeless Services-Health Services-Education Services-Employment Service-Fair Housing Services - Victims Health Agency Child Welfare Agency Other government - County Regional organization
	What section of the Plan was addressed by Consultation?	Housing Need Assessment Public Housing Needs Homeless Needs - Chronically homeless Homeless Needs - Families with children Homelessness Needs - Veterans Homelessness Needs - Unaccompanied youth Homelessness Strategy Market Analysis Economic Development



	Briefly describe how the Agency/Group/Organization was consulted. What are the anticipated outcomes of the consultation or areas for improved coordination?	The Town coordinated with Butte County after the Camp Fire to meet immediate, short, medium and long term housing, mental health, basic services, and other needs of our community.
3	Agency/Group/Organization	City of Chico Public Works
	Agency/Group/Organization Type	Housing Services - Housing Services-homeless Other government - Local
	What section of the Plan was addressed by Consultation?	Homeless Needs - Chronically homeless Homeless Needs - Families with children
	Briefly describe how the Agency/Group/Organization was consulted. What are the anticipated outcomes of the consultation or areas for improved coordination?	The Town coordinated with the City of Chico after the Camp Fire to meet immediate, short, medium and long term housing, mental health, basic services, and other needs of our community.

Identify any Agency Types not consulted and provide rationale for not consulting

Other local/regional/state/federal planning efforts considered when preparing the Plan

Name of Plan	Lead Organization	How do the goals of your Strategic Plan overlap with the goals of each plan?
Continuum of Care	Butte County Continuum of Care	Our goal of creating and supporting affordable housing and reducing homelessness are supported.

Table 3 – Other local / regional / federal planning efforts



Narrative (optional)



AP-12 Participation – 91.105, 91.200(c)

**1. Summary of citizen participation process/Efforts made to broaden citizen participation
Summarize citizen participation process and how it impacted goal-setting**

The citizen participation for this year occurred differently than in prior years. Our citizen participation was an integral part of drafting our Long Term Recovery Plan. Starting in February 2018, the public was invited to attend 6 meetings held over the next three months to give share their ideas and give input on rebuilding our community. These meetings were noticed publicly through press releases, TV interviews, online and through social media, an online survey and through direct mailers to every address in Paradise (forwarded). Attendance at these meetings far surpassed anything we have ever experienced prior to the fire, with thousands of residents participating.

Citizen Participation Outreach

Sort Order	Mode of Outreach	Target of Outreach	Summary of response/attendance	Summary of comments received	Summary of comments not accepted and reasons	URL (If applicable)
1	Public Meeting	Camp Fire Survivors	Thousands	See attached Long Term Recovery Plan	NA	https://makeitparadise.org/road-to-recovery
2	Newspaper Ad	Residents of Paradise/Camp Fire Survivors	Thousands	See attached Long Term Recovery Plan	NA	
3	Internet Outreach	Paradise Residents/Camp Fire Survivors	Thousands	See Long Term Recovery Plan	NA	

Table 4 – Citizen Participation Outreach



Expected Resources

AP-15 Expected Resources – 91.220(c)(1,2)

Introduction

Anticipated Resources

Program	Source of Funds	Uses of Funds	Expected Amount Available Year 1				Expected Amount Available Remainder of ConPlan \$	Narrative Description
			Annual Allocation: \$	Program Income: \$	Prior Year Resources: \$	Total: \$		
CDBG	public - federal	Acquisition Admin and Planning Economic Development Housing Public Improvements Public Services	164,394	306,572	115,337	586,303	0	
Other	public - federal	Housing	0	0	0	0	0	

Table 5 - Expected Resources – Priority Table

Explain how federal funds will leverage those additional resources (private, state and local funds), including a description of how



matching requirements will be satisfied



If appropriate, describe publically owned land or property located within the jurisdiction that may be used to address the needs identified in the plan

Discussion



Annual Goals and Objectives

AP-20 Annual Goals and Objectives

Goals Summary Information

Sort Order	Goal Name	Start Year	End Year	Category	Geographic Area	Needs Addressed	Funding	Goal Outcome Indicator
1	Housing Assistance	2015	2020	Affordable Housing	Paradise	Affordable Housing Homelessness		

Table 6 – Goals Summary

Goal Descriptions

1	Goal Name	Housing Assistance
	Goal Description	



Projects

AP-35 Projects – 91.220(d)

Introduction

This year, the Town of Paradise will focus on the projects included in the Long Term Recovery Plan, including housing assistance and sewer. Housing assistance will include continuing our First Time Homebuyer program and Owner Occupied Rehabilitation program, which will now focus on rebuilding and repairing homes after the Camp Fire.

Projects

#	Project Name

Table 7 - Project Information

Describe the reasons for allocation priorities and any obstacles to addressing underserved needs



AP-38 Project Summary
Project Summary Information

AP-50 Geographic Distribution – 91.220(f)

Description of the geographic areas of the entitlement (including areas of low-income and minority concentration) where assistance will be directed

Geographic Distribution

Target Area	Percentage of Funds
Paradise	100

Table 8 - Geographic Distribution

Rationale for the priorities for allocating investments geographically

All funding will be directed within the Town limits of Paradise. Since 95% of the Town burned down, the funding will be utilized in all areas of Paradise where it is needed.

Discussion

Affordable Housing

AP-55 Affordable Housing – 91.220(g)

Introduction

This year the Town of Paradise plans to assist with affordable housing by providing two housing programs: First Time Home Buyer Assistance and Owner Occupied Rehabilitation. These programs have been offered for many years and have been highly successful. In the aftermath of the Camp Fire, these programs are even more important as we help our residents rebuild. We also intend to hire a staff member to coordinate the Building Resiliency Center, a one stop shop for residents rebuilding, who can help shepherd residents through the process of rebuilding and going over eligibility for our housing programs.

One Year Goals for the Number of Households to be Supported	
Homeless	0
Non-Homeless	100
Special-Needs	0
Total	100

Table 9 - One Year Goals for Affordable Housing by Support Requirement

One Year Goals for the Number of Households Supported Through	
Rental Assistance	0
The Production of New Units	100
Rehab of Existing Units	0
Acquisition of Existing Units	0
Total	100

Table 10 - One Year Goals for Affordable Housing by Support Type

Discussion

AP-60 Public Housing – 91.220(h)

Introduction

Prior to the fire, the Town did not have any public housing within Town limits. One of the reasons for this was the lack of a sewer system. Installing a sewer system is part of our Long Term Recovery Plan, and with a sewer the Town will look at the options for public housing.

Actions planned during the next year to address the needs to public housing

Prior to the fire, the Town did not have any public housing within Town limits. One of the reasons for this was the lack of a sewer system. Installing a sewer system is part of our Long Term Recovery Plan, and with a sewer the Town will look at the options for public housing.

Actions to encourage public housing residents to become more involved in management and participate in homeownership

NA

If the PHA is designated as troubled, describe the manner in which financial assistance will be provided or other assistance

NA

Discussion

AP-65 Homeless and Other Special Needs Activities – 91.220(i)

Introduction

Prior to the fire, the Town worked with the Housing Authority and Continuum of Care to administer the point in time survey. The last meaningful count was done in January 2017. A survey was conducted after the fire, however the variables due to the fire made a true count very difficult. Homelessness, and the prevention of homelessness continues to be a priority for the Town of Paradise.

Describe the jurisdictions one-year goals and actions for reducing and ending homelessness including

Reaching out to homeless persons (especially unsheltered persons) and assessing their individual needs

The 2017 Continuum of Care Point in Time Survey data was compiled, and the following information, provides us with an overview of homelessness in Paradise prior to the fire. Out of 1,983 individuals or 1,583 households identified as homeless in Butte County, 120 individuals or 79 households were identified as homeless in Paradise. This represents an increase of 145% over the 2015 survey. It is unlikely that this increase is due to more homeless people in Paradise, rather it is more likely due to better outreach and communication resulting in better reporting. Of the households identified, 57 consisted of single adults while 16 represented adults with children and 6 were children without adults.

The point in time survey conducted in 2019 did collect information in Paradise Town limits, as well as information regarding homeless in other jurisdictions who reported they were from Paradise. Due to the Camp Fire, the survey was conducted in late March and the final report has not yet been made public, although an executive summary was released in June. The overall number of homeless counted in Butte County increased by 16% from the 2017 PIT survey.

Addressing the emergency shelter and transitional housing needs of homeless persons

At this point in recovery, the Town of Paradise relies on our neighboring communities for shelters such as the Torres Shelter in Chico for homeless individuals from Paradise.

Helping homeless persons (especially chronically homeless individuals and families, families with children, veterans and their families, and unaccompanied youth) make the transition to

permanent housing and independent living, including shortening the period of time that individuals and families experience homelessness, facilitating access for homeless individuals and families to affordable housing units, and preventing individuals and families who were recently homeless from becoming homeless again

The Town of Paradise is working with our neighboring jurisdictions and Butte County to find a solution for homelessness after the Camp Fire.

Helping low-income individuals and families avoid becoming homeless, especially extremely low-income individuals and families and those who are: being discharged from publicly funded institutions and systems of care (such as health care facilities, mental health facilities, foster care and other youth facilities, and corrections programs and institutions); or, receiving assistance from public or private agencies that address housing, health, social services, employment, education, or youth needs.

The Town of Paradise is working with our neighboring jurisdictions and Butte County to find a solution for homelessness after the Camp Fire.

Discussion

AP-75 Barriers to affordable housing – 91.220(j)

Introduction:

After the Camp Fire, homelessness is a very complicated issue. The point in time survey conducted in 2017 identified 120 individuals as homeless in Paradise. With few services remaining in Paradise, it is unlikely that many of those individuals have returned and likely have moved on to other jurisdictions. There are of course those who have become homeless as a result of the Camp Fire, however it is unknown how many of those individuals have returned to Paradise and how many have remained in the communities to which they evacuated.

Actions it planned to remove or ameliorate the negative effects of public policies that serve as barriers to affordable housing such as land use controls, tax policies affecting land, zoning ordinances, building codes, fees and charges, growth limitations, and policies affecting the return on residential investment

The Town intends to support our residents who are rebuilding housing as soon as possible, and with the construction of the sewer, construct multi-family and affordable housing as well.

Discussion:

AP-85 Other Actions – 91.220(k)

Introduction:

Actions planned to address obstacles to meeting underserved needs

There are many needs for residents of the Town of Paradise after the Camp Fire, and many barriers to meeting those needs. The Town is working tirelessly to assist our residents as they rebuild. One of the actions we have taken to address obstacles to rebuilding is creating a permit fee reduction program with private grant funds to help residents with the cost of permits. We also plan to open a building resiliency center to directly assist residents with rebuilding and with resources for housing and grant programs.

Actions planned to foster and maintain affordable housing

The Town will continue our First Time Home Buyer and Owner Occupied Rehabilitation programs to help homeowners rebuild after the Camp Fire. We also will work with CHIP to rebuild Paradise Community Village, which was a 36 unit affordable housing project that was lost in the fire. We will work with them on additional affordable housing opportunities in Paradise once a sewer is constructed.

Actions planned to reduce lead-based paint hazards

Since the Camp Fire burned 95% of the Town of Paradise, most homes with lead based paint have been destroyed. As new homes are built, they will not have lead based paint. Any home that survived that takes part in our Owner Occupied Rehabilitation Program would be required to undergo lead based paint testing.

Actions planned to reduce the number of poverty-level families

As part of the Long Term Recovery Plan, the Town will support efforts to do a market and employment study to rebuild Paradise in a way that allows opportunities for businesses, jobs, and economic recovery.

Actions planned to develop institutional structure

The Town of Paradise has an established institutional structure that has worked well for the past 24 years. Luckily that survived the fire, and will continue to be used into the future.

Actions planned to enhance coordination between public and private housing and social service agencies

The Town will continue to work with CHIP and other private housing and service agencies on affordable

housing like Paradise Community Village. Once the sewer is constructed, the Town expects more opportunities for private/public partnership for affordable housing.

Discussion:

Program Specific Requirements

AP-90 Program Specific Requirements – 91.220(I)(1,2,4)

Introduction:

Community Development Block Grant Program (CDBG) Reference 24 CFR 91.220(I)(1)

Projects planned with all CDBG funds expected to be available during the year are identified in the Projects Table. The following identifies program income that is available for use that is included in projects to be carried out.

1. The total amount of program income that will have been received before the start of the next program year and that has not yet been reprogrammed	0
2. The amount of proceeds from section 108 loan guarantees that will be used during the year to address the priority needs and specific objectives identified in the grantee's strategic plan.	0
3. The amount of surplus funds from urban renewal settlements	0
4. The amount of any grant funds returned to the line of credit for which the planned use has not been included in a prior statement or plan	0
5. The amount of income from float-funded activities	0
Total Program Income:	0

Other CDBG Requirements

1. The amount of urgent need activities	0
2. The estimated percentage of CDBG funds that will be used for activities that benefit persons of low and moderate income. Overall Benefit - A consecutive period of one, two or three years may be used to determine that a minimum overall benefit of 70% of CDBG funds is used to benefit persons of low and moderate income. Specify the years covered that include this Annual Action Plan.	0.00%



Town of Paradise
Council Agenda Summary
Date: August 13, 2019

Agenda Item: 6(d)

ORIGINATED BY: Susan Hartman, Acting CDD Director
REVIEWED BY: Lauren M. Gill, Town Manager
SUBJECT: Discussion Regarding Temporary Commercial Buildings

COUNCIL ACTION REQUESTED:

RECOMMENDATION:

1. Provide staff with direction on desired changes to the Paradise Municipal Code relating to the temporary use regulations, if any, to present at a future council meeting.

Background:

Chapter 17.32 of the Paradise Municipal Code (PMC) lists the types of temporary uses that are potentially allowed within the Town through the issuance of a Temporary Use Permit. These temporary uses are either seasonal (Christmas tree sales), special limited-time events (circus, carnivals, fairs, etc.), or tied to active construction sites (contractor's trailers, construction signs, and temporary dwellings while the permanent structure is being built or repaired).

The association between the temporary use permit and either a seasonal, special, or construction activity is what dictates the temporary nature of the event. Without that, the temporary use becomes subjective in that there is no mechanism (season, schedule, building permit) that naturally ends the use and has the potential to go on for as long as the applicant deems necessary and really ceases to be "temporary".

Discussion:

The Town has received inquiries, primarily from out-of-town contractors, to utilize mobile buildings or trailers as a "temporary" commercial office. Currently the temporary use regulations limit the establishment of temporary contractor trailers or business trailers to active construction sites. Absent an active construction site, the trailer becomes the primary land use on the site and is subject to the construction standards found in Title 15 of the PMC which adopts the California Building Code or to the State's Title 25 building standards for modular commercial buildings with permanent foundations.

While the use of temporary commercial buildings could provide additional services and resources to residents, care must be given to ensure that temporary business offices are held to the same standards as standing buildings in terms of zoning, ADA requirements, signage, and design. We should provide a business environment that

supports and encourages the use and reopening of standing commercial buildings and that starts with not placing them at a disadvantage by creating lessor standards for temporary buildings.

If the Council would like to formally consider revising the temporary use regulations to allow for the issuance of a temporary use permit for a temporary commercial building absent an active construction permit for rebuild, staff would bring back a draft ordinance for review after securing a recommendation from the Planning Commission. At this time, feedback from Council is requested before creating an ordinance based, in part, on these considerations:

- The types of businesses allowed to secure a temporary use permit for a temporary commercial building should be limited to those which have low wastewater demands and low average occupancies. Staff suggests the following business types:
 - Administrative Services (federal, state, county, town & special district offices);
 - Business/Professional Office (real estate, architect, engineer, law);
 - Construction Sales & Service (sale of building materials and building contracting services);
 - Consumer Repair Services (appliance/jewelry/electronic/instrument repair and shoe/clothes repair)
 - Financial Services (banks, savings & loan, credit & lending services);
 - Guidance Services, Limited (counseling services for 6 or fewer individuals);
 - Personal Improvement Services (photography studio, art/music/hobby instruction); and
 - Safety Services (police, fire, and ambulance services)
- Although these uses are proposed to be temporary, staff recommends that the businesses still be subject to the land use regulations (i.e. use permits) found within their respective zoning districts. To not do so would create an unfair business advantage to those using trailers rather than rebuilding or renting a vacant standing building.
- Should there be a maximum time period, perhaps not to exceed three (3) years, that the temporary use permit can be issued for?
- ADA (Americans with Disabilities Act) regulations will be still be enforced.
- The buildings should have skirting around the chassis.
- The adopted sign regulations should still apply; again, for consistency with standing structures.
- Building colors should be compliant with the design guidelines.
- Does the council want to restrict the construction type of temporary buildings to only commercial modulars registered by HCD which are WUI compliant?

Financial Impact:

Discussion of municipal code ordinances has no financial impact upon the Town of Paradise.



**TOWN OF PARADISE
COUNCIL AGENDA SUMMARY
DATE: AUGUST 13, 2019**

AGENDA ITEM: 6(e)

ORIGINATED BY: Eric Reinbold, Chief of Police

REVIEWED BY: Lauren Gill, Town Manager

SUBJECT: Memorandum of Understanding with Butte County to Assist with Public Safety Answering Point (PSAP) Services.

COUNCIL ACTION REQUESTED:

Approve the proposed Memorandum of Understanding between the County of Butte, the Butte County Sheriff's Office, the Town of Paradise and the Paradise Police Department, for assistance with PSAP Services. Authorize the Town Manager and Police Chief to execute the MOU and provide payment for the services as described therein.

BACKGROUND:

On November 8, 2018 Town of Paradise experienced the most destructive fire in California's history. The Camp Fire killed 86 people, many who lived in Paradise, and damaged or destroyed 14,888 structures (10,764 single family residential) within Paradise. The Camp Fire also destroyed all communications infrastructure within the Town. Without this communications infrastructure, the Police Department emergency and non-emergency phone systems were inaccessible from the Paradise Police Department Public Safety Answering Point (PSAP). For the first week after the fire, Paradise PSAP emergency phone functions were automatically routed to the Chico Police Department, and Chico Police Dispatch hosted a console for Paradise Dispatchers to work from. During that time, Town technical staff, Butte County technical staff and AT&T technicians rebuilt the Paradise PSAP infrastructure at the Butte County Sheriff's Dispatch Center. The Butte County Sheriff's Office had replaced their prior CAD system with RIMS in 2017, which allowed the Paradise Police CAD, radio and phone systems to be fully interoperable with the Sheriff's Office software and equipment, until the Paradise PSAP functions were restored to the Paradise Police Department facility in April, 2019.

Prior to the Camp Fire, the Town of Paradise Police Department Communications and Records Division had one Communications and Records Supervisor, eight Public Safety Dispatchers and one Records Clerk. During the fire, many Town of Paradise employees were immensely affected in direct and indirect ways. In the days, weeks and months since the fire, the Paradise Police Department Communications and Records Supervisor, four Public Safety Dispatchers and one Records Clerk resigned or retired. These resignations and retirements depleted Communications and Records staffing to

the point that 24/7 PSAP services are not currently sustainable by the Paradise Police Department.

DISCUSSION:

The Chico Police Department's phone and radio systems are interoperable with Paradise systems, however their Dispatch CAD system is incompatible with RIMS. The Gridley Police Department and the Oroville Police Department have compatible phone systems and utilize RIMS, however, there is not an existing two-way radio connection between Gridley or Oroville and Paradise. With interoperable phone, radio and CAD systems, Paradise Police and Butte County Sheriff's Dispatch systems work together in all three critical aspects.

The attached Memorandum of Understanding Between the County of Butte, the Butte County Sheriff's Office, the Town of Paradise and the Paradise Police Department takes advantage of the interoperability of systems and equipment, as well as the Sheriff's Office capability to manage the tasks required to provide seamless PSAP and Dispatch services to the Town of Paradise. This memorandum of understanding is valid through Fiscal Year 2023-2024; however, it can be cancelled by either party with six-months' notice.

Staff recommends the Town Council enter into the Memorandum of Understanding Between the County of Butte, the Butte County Sheriff's Office, the Town of Paradise and the Paradise Police Department for the Butte County Sheriff's Office to provide PSAP and Dispatch services for the Town of Paradise.

FINANCIAL IMPACT:

The Memorandum of Understanding has a potential fiscal impact of up to \$335,472.75 for Fiscal Year 2019-2020, if the services are fully utilized. The MOU has an escalating annual cost over the full term to account for increasing costs, with a maximum total cost of \$1,788,100.58 by the end of FY 2023-2024, as illustrated in MOU Exhibit A.

MEMORANDUM OF UNDERSTANDING
BETWEEN
THE COUNTY OF BUTTE,
THE BUTTE COUNTY SHERIFF'S OFFICE,
THE TOWN OF PARADISE, AND
THE PARADISE POLICE DEPARTMENT

I. PURPOSE

The County of Butte (COUNTY) and the Butte County Sheriff's Office (BCSO) recognize the extraordinary times the Town of Paradise (TOWN) and the Paradise Police Department (PPD) are experiencing due to the catastrophic damage caused by the Camp Fire. This Memorandum of Understanding (MOU) is entered into by and between the COUNTY, BCSO, TOWN and PPD for public safety dispatch services.

II. AUTHORITY

- a. Government Code 51301 permits a board of supervisors to contract with a city within the county for the performance of city functions.
- b. This MOU schedule is based upon the availability of funding from the Town of Paradise.

III. DEFINITIONS

- a. BCSO Public Safety Dispatch Center—Primary Public Safety Answering Point (PSAP) for Butte County. The Center is located at 3 Gillick Way in Oroville, CA.
- b. Butte County Sheriff's Office (BCSO)—A county government agency charged with providing public safety services in Butte County to include a PSAP.
- c. Paradise Police Department (PPD)—A public safety agency charged with policing the Town of Paradise incorporated within the County of Butte.
- d. PPD Public Safety Dispatch Center—PSAP for the Town of Paradise.
- e. BCSO PSAP Supervisor: Trina Wehle, twehle@buttecounty.net.
- f. PPD PSAP Supervisor: Communications & Records Manager Jeannette Huggins, jhuggins@townofparadise.com

IV. SCOPE OF SERVICES

BCSO Duties: BCSO shall provide public safety dispatch services to the TOWN per the Schedule in Exhibit A. Starting Monday July 8, 2019, coverage shall be (25%) Monday-Wednesday 1800-0600 hours in week one and Monday-Thursday 1800-0600 in week 2. Beginning August 1, 2019, the shift times shall change to 0700-1900 and 1900-0700. In September, BCSO shall provide services at 50% level, on a schedule to be negotiated. BCSO will make every effort to hire and train employees to reach 100% coverage as soon as possible. For PPD shifts that PPD Dispatchers are scheduled to cover, when a sick call or planned vacation day creates a vacant shift. PPD shall make a reasonable effort to cover the shift internally. However, if due to the lack of PPD staff trained to Dispatch PPD is not able to fill the shift, PPD may request BCSO to cover the shift with as much advanced notice as possible under the circumstances. On an incidental basis, this shall be covered by the overtime included in Exhibit A.

Public Safety Dispatch services shall include: Answering all telephones directed to PPD; monitor and document all radio traffic from PPD officers; performing safety/status checks on PPD officers engaged in activity; perform data base inquiries as requested or required with confirmation of PPD warrants, stolen property, firearms and missing persons via RIMS database; coordinate response during critical incidents and emergency events; relay information and requests for assistance to allied agencies as needed.

BCSO shall enter stolen firearms, stolen vehicles, warrant abstracts, missing persons, hit confirmations and any other time sensitive information into CLETS as required by law and regulations while handling the PSAP function for the TOWN, however, BCSO shall not be performing routine Records' duties. All dispatch services will be provided from the BCSO Public Safety Dispatch Center by utilizing BCSO equipment and personnel. Once BCSO and TOWN PSAP recording equipment has migrated to interoperable audio recording systems, BCSO shall provide TOWN Police personnel access to review and download recordings of relevant phone and radio transactions for TOWN operational purposes, such as preserving evidence, handling citizen complaints, etc.

PPD Duties: PPD shall forward all telephone lines to BCSO per the schedule in Exhibit A or as agreed upon. PPD shall provide BCSO with staffing schedules and contact information for all PPD staff members and TOWN personnel capable of responding to emergency situations that may arise. PPD shall provide BCSO with access to any databases, records systems or computer applications necessary to perform the public safety dispatch services. PPD staff members shall operate on the radio frequencies designated by BCSO, based upon staffing and operational needs. Once BCSO PSAP staff are handling TOWN PSAP functions 100% of the time, BCSO will communicate with TOWN personnel on a separate radio frequency, designated for the TOWN. Exceptions to this can be made on a case by case basis upon agreement by TOWN and BCSO supervisory personnel to accommodate BCSO PSAP staffing shortages, such as during an unfilled sick-call shift. PPD staff shall utilize the radio 10 Codes and clear text utilized by BCSO.

The BCSO PSAP Supervisor and the TOWN Communications and Records Supervisor shall work together to resolve daily operational issues and provide mutually agreed upon procedures to respective staff.

V. AMENDMENTS

This MOU may be amended only by mutual written consent of the parties. Should BCSO experience extraordinary unanticipated costs to continue to offer services to PPD, this MOU may be amended.

VI. COMPENSATION

TOWN shall compensate BCSO per the Cost section in Exhibit A. The TOWN shall pay BCSO on a quarterly basis, for the services to be rendered in the following quarter. BCSO shall provide documentation of actual costs as required for TOWN internal and external annual auditing requirements. [Until this MOU is approved by the Town Council, the services shall not exceed \$24,999.

EXHIBIT A

COST

	# FTE	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Public Safety Dispatcher		\$ 109,649.15	\$ 113,115.14	\$ 116,888.76	\$ 120,698.82	\$ 124,362.88
	3	\$ 328,947.45	\$ 339,345.41	\$ 350,666.28	\$ 362,096.45	\$ 373,088.63
Cost of PSAP Equipment & Maintenance		\$ 6,525.00	\$ 6,655.50	\$ 6,788.61	\$ 6,924.38	\$ 7,062.87
TOTAL		\$ 335,472.45	\$ 346,000.91	\$ 357,454.89	\$ 369,020.83	\$ 380,151.50
	25%	\$ 83,868.11				
	50%	\$ 167,736.23				
	75%	\$ 251,604.34				
	100%	\$ 335,472.45				

SCHEDULE

All shifts are 12 hours in length

	Week 1	Week 2	Bi-wkly Total Hrs	Week 3	Week 4	Total Hrs Month
25% Coverage	3 shifts	4 shifts	84	3 shifts	4 shifts	168
50% Coverage	6 shifts	8 shifts	168	6 shifts	8 shifts	336
75% Coverage	9 shifts	12 shifts	252	9 shifts	12 shifts	504
100% Coverage	14 shifts	14 shifts	336	14 shifts	14 shifts	672

OVERTIME

Overtime shall be charged at the rate of \$10,000 per year and shall be included in the quarterly billing at \$2,500 per quarter.

Wildfire Victim Recovery Bonds

A BALANCED PATH FORWARD FOR CALIFORNIA

The wildfires of 2017 and 2018 impacted the lives of thousands of Californians and continue to threaten the stability of our state's energy system.

Now, months after the flames were extinguished, many of the people and communities impacted by these disasters are still struggling to recover and rebuild.

A path forward is needed. Our state's leadership must ACT NOW.

THE SOLUTION:

The Legislature can ensure that victims of the 2017 and 2018 wildfires are paid fairly and quickly, and in a way that does not increase bills for PG&E's electric customers by supporting the creation of Wildfire Victim Recovery Bonds (WVRBs).

Wildfire Victim Recovery Bonds would:

- **Pay victims quickly.** WVRBs allow PG&E to raise the money needed to pay wildfire victims, and to do so in the fastest possible fashion. Without WVRBs, victims will face needless delays, to receive fair payment of their claims.
- **Have no impact on the bills of PG&E's customers.** Under the WVRB proposal, PG&E shareholders pay, not its customers. PG&E bills would be the same as if the bonds didn't exist, while victims would be paid using only PG&E's profits. This proposal holds PG&E accountable to victims, while protecting its customers.
- **Provide critical oversight for PG&E's plan to compensate victims.** The proposal tasks the California Public Utilities Commission with ensuring that customers are not left on the hook. The CPUC will ensure that bills do not increase as a result of WVRBs, and that the funds go directly to compensating wildfire victims.

Earlier this year, the Legislature took another step toward a solution by passing AB 1054, creating a wildfire insurance fund to protect future victims. Now, it's time to take the next step, making sure we don't leave behind the victims of past catastrophic wildfires.

The solution must hold PG&E accountable for its actions, while prioritizing and protecting both victims and customers. Wildfire Victim Recovery Bonds provide a balanced approach that does just that.

Action cannot wait. California's leaders must ACT NOW.

WILDFIRE VICTIM RECOVERY BONDS

*Wildfire Victim Recovery Bonds are a critical financing method that will enable PG&E to pay wildfire victims quickly from the proceeds of long-term bonds that will be solely **repaid from PG&E shareholders and the company's future profits – not PG&E customers**. A State agency would issue low-cost, tax-exempt bonds, and PG&E's shareholders would accept a reduction in future earnings to enable the State agency to issue the Wildfire Victim Recovery Bonds at no cost to customers.*

The major features of the concept are described below.

Compensating Wildfire Victims Quickly, Paying Into the Future Fund: The bonds will be used to resolve all wildfire claims in a fair and timely manner. The amount of bonds to be issued will be sized to resolve all wildfire claims as provided in the Plan of Reorganization or for PG&E's contributions to the wildfire fund. The bond proceeds will be used exclusively for those purposes – both of which relate solely to compensating wildfire victims.

Equity Contribution: To eliminate any impact on customers from this financing, PG&E would use a portion of its profits to pay for the bonds. The income reduction would match the revenue stream created to service the bonds. In other words, once the bonds are issued, the costs of servicing the bonds will be computed, and PG&E use shareholder earnings to pay the bonds.

Customer Bills: There will be no impact to customers' bills. PG&E will pay 100% of the cost of the Wildfire Victim Recovery Bonds. WVRBs would only be used to compensate wildfire victims.

CPUC Oversight: The California Public Utilities Commission would oversee the financing of the bonds, with the legal authority to compel PG&E to pay for the bonds with its own earnings.

Type of Financing: For PG&E, funding used to pay wildfire victims would use a tax-exempt structure, while its initial contribution to the state's new Wildfire Fund would likely use a taxable structure.

Structure of Tax-Exempt Financing (Wildfire Victims): Tax-exempt financing allows PG&E to raise 30 to 40 percent more funding to pay wildfire victims for the same cost as compared to taxable bonds. With CPUC approval, future revenues can be transferred to a qualified settlement trust, which can sell that property to a state entity (the California Infrastructure and Economic Development Bank or a related entity) to enable that entity to issue bonds to pay victims. PG&E would be the servicer. Bond obligations are not financially backed by the State. It is expected that this structure will enable the bonds to be exempt from federal and state tax, and that they would receive a AAA credit rating.

- The principal benefits of tax-exempt bonds are two-fold: (1) tax exempt bonds can be offered at a lower interest rate, which means that PG&E can raise more money funded by shareholders to pay wildfire victims; and (2) tax-exempt bonds allow PG&E to tap into a larger (and different) pool of capital from which to raise funds to pay wildfire victims.

- The transaction would be conditioned on receiving a private letter ruling (“PLR”) from the IRS confirming the described tax treatment. A failure to obtain a favorable PLR would require a restructuring of the transaction (e.g., to a traditional taxable structure).

Structure of Taxable Financing (Initial Fund Contribution): With CPUC approval, future revenues can be transferred to a special purpose entity that is an affiliate of the utility, which will enable that entity to issue bonds to raise the amounts needed for the utility’s initial contribution to the state wildfire fund. This structure is similar to prior “traditional” securitization transactions. It is expected that these bonds will be taxable.

Ratings Considerations: Further analysis and discussions with the ratings agencies are needed to determine definitively that the transaction (both the securitized amount and associated rate credit) will not impact PG&E’s credit ratings. Wildfire Victim Recovery Bonds likely would be used in conjunction with cash raised from current shareholders, such as through sales of additional stock. These contributions would be made in a balanced manner so that the utility is able to achieve an investment grade credit rating.

Capital Structure: The financing amount will be excluded from the calculation of PG&E’s compliance with its regulated capital structure requirement.

Tenor: The tenor of the securitized bonds is to be determined, but it is currently expected to be 20-30 years. The bonds could be issued in tranches covering different tenors to attract the broadest group of investors.

Bond Payments: Annual or semi-annual payments of interest and principal. Similar to past securitizations, the financing order would include a true-up mechanism (at least semi-annually) to ensure sufficient amounts to pay interest, principal, and other qualifying costs, including a reserve.