



TOWN OF PARADISE

5555 SKYWAY • PARADISE, CALIFORNIA 95969-4931

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www.townofparadise.com

Management Staff:

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

Town Council:

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

TOWN COUNCIL AMENDED AGENDA

REGULAR MEETING – 6:00 PM – March 11, 2014

In accordance with the Americans with Disabilities Act, if you need a special accommodation to participate, please contact the Town Clerk's Department, at 872-6291 x101 or x102 at least 48 hours in advance of the meeting. Hearing assistance devices for the hearing impaired are available from the Town Clerk. Town Council Meetings are held at the Paradise Town Hall located at 5555 Skyway, Paradise, California. Members of the public may address the Town Council on any agenda item, including closed session. If you wish to address the Town Council on any matter on the Agenda, it is requested that you complete a "Request to Address Council" card and give it to the Town Clerk prior to the beginning of the Council Meeting. The Mayor or Presiding Chair will introduce each agenda item, and following a report from staff, ask the Clerk to announce each speaker. Agendas and request cards are located outside the entrance door to the Council Chamber. All writings or documents which are related to any item on an open session agenda and which are distributed to a majority of the Town Council within 72 hours of a Regular Meeting will be available for public inspection at the Town Hall in the Town Clerk Department located at 5555 Skyway, Room 3, at the time the subject writing or document is distributed to a majority of the subject body. Regular business hours are Monday through Thursday from 8:00 a.m. to 5:00 p.m. Agendas and supporting information is posted on the Town's website at www.townofparadise.com in compliance with California's open meeting laws. Click on the Agenda and Minutes button.

1. OPENING

- a. Call to Order
- b. Pledge of Allegiance to the Flag of the United States of America
- c. Invocation
- d. Roll Call
- e. Presentations:

- (1) Employee Recognitions by Mayor Scott Lotter

FIFTEEN-YEAR EMPLOYEES

Lillian Booth

Robert Haskins

TEN-YEAR EMPLOYEES

Candace Mayes-Keillor

William Wegener

FIVE-YEAR EMPLOYEES

Matt Gilbert

John Wilkey

Shawn Jordan

Carol Ladrini

Gina Will

Joshua Marquis

Dina Volenski

Kate Anderson

Shirley Kamm

- (2) Presentation of Certificate of Appreciation to WTS for Street Sweeping Services Donation

2. ITEMS DEFERRED FROM PREVIOUS MEETINGS - None.

3. CONSENT CALENDAR - One roll call vote will be taken on consent calendar items.

- 3a. Approve the minutes of the February 11, 2014 regular Council Meeting.
- 3b. Approve cash disbursements for February 2014 in the amount of \$1,424,845.73.
- 3c. (1) Waive reading of entire Ordinance No 538 and approve reading by title only; and, (2) Adopt Ordinance No. 538, An Ordinance Amending Section 3.40.070 Relating to the Development Impact Fee Adjustments Board and Repealing Section 8.12.03 of the Paradise Municipal Code relating to the Tree Advisory Committee.
- 3d. Acknowledge receipt of the 2nd Quarter Investment Report for the Fiscal Year Ended June 30, 2014.
- 3e. Accept the Fiscal year 2012/13 financial statement audit report as submitted.
- 3f. Accept the 2013 Annual Report of the Paradise Planning Commission Regarding Progress Toward Implementation of the 1994 Paradise General Plan Housing Element.

4. PUBLIC HEARING PROCEDURE

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

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

5. PUBLIC HEARINGS

- 5a.** Conduct a public hearing relating to an appeal to the Town Council of a Planning Commission Interpretation finding that a proposed gate across a private road access easement does not constitute a violation of Town zoning ordinance regulations prohibiting the establishment of fences in access easements (Paradise Municipal Code Section 17.06.600), and after the close of the hearing, consider: (1) Adopting the zoning code interpretation recommended by staff; or, (2) Adopting an alternative interpretation or directive to town staff. **(ROLL CALL VOTE)**

6. PUBLIC COMMUNICATION

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

7. COUNCIL CONSIDERATION

- 7a.** Consider adopting Resolution No. 14-___, A Resolution Approving Agreement Regarding Collection of Development Impact Fees for Jail Facilities within the Incorporated Area of the Town of Paradise. **(ROLL CALL VOTE)**
- 7b.** Consider extending the application period to fill the vacancy on the Paradise Planning Commission or consider alternative direction relating to the pending vacancy. **(ROLL CALL VOTE)**
- 7c.** No action requested, report for information update only. The objective of the Downtown Paradise Safety Project is to address existing challenges along Skyway between Vista Way and Elliott Road. In the previous 10 years, over 90 injury collisions have occurred in these limits, including 3 fatalities. The absolute priority for the subject project is safety. The Downtown Paradise Safety Project presents an opportunity for a public

investment in the community by creating a safer commercial corridor which addresses high speeds, difficult crosswalks, limited parking, common collision hazards, and an aging roadway. These objectives may be achieved by accepting a reduction in lanes and small delays in travel time during the peak commute periods.

7d. Consider approving the 2013/14 budget adjustments as recommended; and provide direction to staff for preparing the 2014/15 Operating and Capital Budget. **(ROLL CALL VOTE)**

7e. Consider a request from the Paradise Community Village Board of Directors for the Town of Paradise to be the Loan Guarantor for a Rural Community Assistance Corporation (RCAC) loan. The purpose of the loan is to refinance an existing loan from Rabobank. The amount of the loan, including future interest payments, is \$109,000. **(ROLL CALL VOTE)** The staff report will be included as additional agenda material.

8. COUNCIL COMMUNICATION (Council Initiatives)

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

8b. Discussion of future agenda items

9. STAFF/COMMISSION/COMMITTEE COMMUNICATION

9a. Town Manager oral reports

10. CLOSED SESSION

10a. Pursuant to Government Code Section 54956.9(d)(4), the Town Council will hold a closed session to consider initiation of litigation, one potential case, relating to the rescission of the agreement between the Town and Truck Site for purchase of a street sweeper.

10b. Pursuant to Government Code Section 54956.9(d)(1), that the Town Council will hold a closed session with the Town Attorney relating to the following pending litigation: Town of Paradise, a Municipal Corporation, vs. Rose E. Kallunki; Pacific Gas and Electric Company; Doe 1 through Doe 50, inclusive, Butte County Superior Court Case No. 161781.

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

11. ADJOURNMENT



**Town of Paradise
Council Agenda Summary
Date: March 11, 2014**

Agenda Item: 1e

Originated by: Joanna Gutierrez, Town Clerk
Reviewed by: Lauren Gill, Town Manager
Subject: Town Council Employee Recognition Program

Presentation: Mayor Lotter will present employees with a lapel pin and certificate of recognition for various years of service pursuant to the Town Council adopted recognition program

Background: The Town Council established an employee recognition program by minute order on February 5, 1985. Employees who have achieved 5, 10, 15, 20, 25 or 30 years of services are recognized by the Mayor at a Town Council meeting and presented with a lapel pin and certificate of recognition.

The following employees have been invited to the Town Council meeting for recognition:

FIFTEEN-YEAR EMPLOYEES

- Lillian Booth
- Robert Haskins

TEN-YEAR EMPLOYEES

- Candace Mays-Keillor
- William Wegener

FIVE-YEAR EMPLOYEES

- Matt Gilbert
- John Wilkey
- Shawn Jordan
- Carol Ladrini
- Gina Will
- Joshua Marquis
- Dina Volenski
- Kate Anderson
- Eric Reinbold
- Shirley Kamm

Fiscal Impact: None. Pins and certificates are in supply in the Town Clerk's Department.



TOWN OF PARADISE CERTIFICATE OF APPRECIATION

is hereby presented to

Jamie Hartley of WTS

*For Volunteer Street Sweeping Services
On February 11, 2014*

Date: March 11, 2014

Scott Lotter, Mayor

MINUTES
PARADISE TOWN COUNCIL
REGULAR MEETING – 6:00 PM – February 11, 2014

1. OPENING

The Regular Meeting of the Town Council was called to order by Mayor Lotter at 6:03 p.m. Following the Pledge of Allegiance to the Flag of the United States of America, Council Member Culleton offered an invocation.

STAFF PRESENT: Town Manager Lauren Gill, Town Clerk Joanna Gutierrez, Town Attorney Dwight Moore, Finance Director Gina Will, Community Development Director Baker, Assistant Town Clerk Dina Volenski, Town Engineer Marc Mattox, Public Works Manager Paul Derr, Construction Inspector Matt Gilbert, Police Chief Gabriela Tazzari-Dineen, Unit Chief Greg McFadden, Division Chief David Hawks, Battalion Chief Curtis Lawrie, Administrative Analyst Colette Curtis, and Housing Supervisor Kate Anderson.

Mayor Lotter announced the January 16, 2014 Resignation of Timothy Titus and subsequent appointment of Jody Jones to fill the vacancy, term ending December 9, 2014. Town Clerk Gutierrez administered an Oath of Office to appointed Council Member Jody Jones who was welcomed and seated on the Council dais. Mayor Lotter requested the roll call.

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

COUNCIL MEMBERS ABSENT: None. (Timothy Titus resigned on January 16, 2014.)

Timothy Titus was recognized for his service as an elected official on the Paradise Town Council by Town of Paradise Mayor Scott Lotter and by the California State Senator Jim Nielsen’s representative Jerry Crow.

Recognitions were made by Police Chief Tazzari-Dineen and Battalion Fire Chief Curtis Lawrie on behalf of Fire Chief Greg McFadden:

- Civilian Employee of the Year, Charlie Rollo
- Paradise Animal Shelter Helper (PASH) of the Year, Ray Foulks
- Police Officer of the Year, Detective Jake Smith
- Public Safety Dispatcher of the Year, Meghan McGee
- Volunteer in Police Service (VIPS) of the Year, Dave Saul
- Firefighter of the Year, Tim Butolph
- Volunteer Firefighter of the Year, Dan Ramos

Charlie Rollo, Paradise Police Department Community Services Officer presented the VIPS Annual 2013 Report.

The Teen Dating Violence Awareness and Prevention Month proclamation was accepted by Alyssa Cozine, representative from Catalyst.

2. ITEMS DEFERRED FROM PREVIOUS MEETINGS - None.

3. CONSENT CALENDAR

MOTION by Bolin, seconded by Rawlings, approved all consent calendar items as presented. Roll call vote was unanimous.

- 3a. Approved Minutes of the January 14, 2014 Regular Council Meeting and the January 16, 2014 Special Meeting. The special meeting minutes were distributed as additional agenda material on February 7, 2014.
- 3b. Approved Cash Disbursements in the amount of \$1,118,208.02. (310-10-30)
- 3c. The following actions implemented Council's direction to dissolve certain city advisory committees: (1) Adopted Resolution No. 14-03, Repealing Resolutions No. 81-42 and 03-05 Relating to the Access Appeals Board and the Paradise Economic Development Commission; and, (2) Waived the reading of entire Ordinance No. 538 and approved reading by title only; and, (3) Introduced Ordinance No. 538, An Ordinance of the Town Council of the Town of Paradise Amending Section 3.40.070 of the Paradise Municipal Code relating to the Development Impact Fee Adjustments Board and Repealing Section 8.12.030 of the Paradise Municipal Code relating to the Tree Advisory Committee. (120-10-09, 110-30-21 & 740-20-03)
- 3d. Adopted Resolution No. 14-04, A Resolution of the Town Council of the Town of Paradise Approving the Application for Grant Funds for the Sustainable Communities Planning Grant and Incentives Program Under the Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Bond Act of 2006 (Proposition 84). (550-40-34)

Note: The principal Goal of the grant program is to fund the development and implementation of plans that lead to significant reductions in greenhouse gas emissions (GHGs). The project proposed by the Town would facilitate the conduct of a feasibility study, the formation of a special service district and the development of design plans and specifications for a community wastewater collection system to serve the core commercial areas of the Town of Paradise.

- 3e. Adopted Resolution No. 14-05, a Resolution Declaring the Assorted Emergency Response, Operating, and Personal Protective Equipment from the Paradise Fire Department as Surplus/Discard as they are Non-compliant, Outdated, and/or Damaged Beyond Repair, and Authorizing Donation to Butte College Fire Academy and/or Disposal or Recycling as Warranted by the Town Manager. (380-10-03)

4. PUBLIC HEARING PROCEDURE

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

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

5. PUBLIC HEARING

- 5a. Town Manager Gill reported that the Town Council is being requested to:
(1) Conduct the second public hearing on the Town's Community Development Block Grant Funding for the 2014-2015 program year to solicit input and public comments on the draft Annual Plan; and, (2) Review the Draft Annual Plan for FY 2014-15 and select two Council Members to serve on the sub-recipient selection committee. The Town Council may allocate 15% of its program year funding to eligible public service agencies that serve low and moderate income residents.

As a HUD established entitlement community, the Town of Paradise receives annual Community Development Block Grant (CDBG) funding from the Department of Housing and Urban Development (HUD). As a condition of funding, the Town must establish an Annual Plan, or budget, outlining how the community will use its CDBG funds.

Manager Gill introduced Administrative Analyst Colette Curtis and Housing Manager Kate Anderson who reported to Council regarding goals and accomplishments relating to the CDBG programs.

Council concurred to appoint Council Members John Rawlings and Jody Jones to serve on the sub-recipient selection committee.

Mayor Lotter opened the public hearing at 6:45 p.m. There were no speakers and Mayor Lotter closed the public hearing at 6:45 p.m.

Council will be requested to approve a final Action Plan at the April 8, 2014 meeting.

6. PUBLIC COMMUNICATION

1. Doug Flesher invited the Town Council and public to attend the Elks Citizens of the Year recognition dinner on Saturday, February 15, 2014.

2. Ward Habriel informed the Town Council that the annual Garden Club garden tour has been cancelled because of the drought and that an alternative activity will be held at the Paradise Grange that will include a benefit drawing and an educational element in partnership with Paradise Irrigation District relating to drought tolerant plants and water conservation measures.
3. Kathy McCreary introduced herself as Resource Developer for the ARC of Butte County, informed Council that ARC is opening up a store in Paradise that will be of great benefit to the clients they serve as well as to the community and provided handouts relating to the organization.

7. COUNCIL CONSIDERATION

- 7a. Council concurred to appoint council representation and alternates to represent the Town of Paradise on various local and regional boards, committees and commissions as indicated on Exhibit A attached hereto and incorporated herein by reference. (120-10-10)
- 7b. Council acknowledged the vacancy on the Paradise Planning Commission, term to expire June 30, 2017, directed the Town Clerk to advertise the vacancy with an application deadline of Monday, February 24, 2014 at 5:00 p.m., appointed Vice Mayor Bolin and Council Member Jones to serve as a pre-appointment committee to meet with applicants; and, scheduled appointment to the vacancy at the March 11, 2014 Council Meeting. (760-45-12)
- 7c. Town Engineer Marc Mattox reported on the public outreach workshop conducted on February 5, 2014 relating to the design of the Downtown Paradise Safety Project on Skyway between Vista Way and Elliott Road. No action was requested, report for information update only. The Downtown Paradise Safety Project presents an opportunity for a public investment in the community by creating a safer commercial corridor which addresses high speeds, difficult crosswalks, limited parking, common collision hazards, and an aging roadway. The one-million dollar project is grant funded through the Highway Safety Improvement Program administered by the California Department of Transportation with a local 10% matching commitment. This grant was awarded to the Town of Paradise in October of 2012 and finalized by Town Council in April 2013. A copy of the project can be viewed on the Town's internet website at www.townofparadise.com.

Following discussion, Council concurred to direct staff to bring back information relating to the potential impacts of island placements near driveways, such as the driveways at Town Hall and Annie's restaurant, and the impacts of pedestrian activated crossings at crosswalks will have on traffic flow. (950-40-19)

Mayor Lotter opened the matter for public comment.

1. Dan Wentland stated that he is happy to hear there will be more public outreach regarding this project, and that although he sees the value of many of the improvements, he is against necking down of four lanes to two lanes. Mr. Wentland would like another public hearing in a facility other than Town Hall.
2. Barry Stein stated that he is a resident of Paradise and an owner of a building and a business in the downtown area, that it is not pleasant to see customers trying to cross the street, that something needs to happen to create a viable business area, and that the presentation by the Town was wonderful and his questions about driveways were answered.
3. Thomas Wahl stated that he owns a house located at Sierra Park and Pearson Road, and he has concerns about potential rear-end traffic collisions and traffic backing up on Skyway, thinks there needs to be more community education to get drivers to slow down and he would like more warnings on Pearson Road.
4. Dan Wentland asked if the funding was contingent upon the change to two lanes.

Staff informed Council that the design must meet certain criteria in order to be eligible for the funding for the project which includes the two-way, left turn lane. A final design will come to Council in May for approval.

7d. **MOTION by Jones, seconded by Culleton**, adopted Resolution No. 14-06, A Resolution Authorizing Staff to Award Fire Station No. 83 Remediation Project to Truitt Group of Oroville, CA in the Amount of Their Bid \$14,732.00. Roll call vote was unanimous. (510-20-73)

7e. **MOTION by Rawlings, seconded by Jones**, accepted the Mid-Year Budget Report and approved budget adjustments for the following funds as presented. Roll call vote was unanimous. (340-40-13)

- 1010 – General Fund
- 2030 – Building Safety & Waste Water Services
- 2070 – Animal Control
- 2120 – Gas Tax
- 5900 – Transit

Staff informed the Council that the Town's expenses have outgrown revenues, resulting in an ongoing structural revenue deficit that the Town has faced year after year. This structural deficit has resulted in the Town not being able to budget for important expenditures such as equipment maintenance and replacement, maintenance and repairs on aging Town facilities, necessary public safety training, cost of living adjustments, and contribution to the retiree health trust fund. The annual amount needed to fund this structural deficit is estimated to be \$485,000.

Council concurred to direct staff to bring back revenue options that include a ballot measure that would propose a one-half percent sales tax with a sunset

clause and a sustainability plan for after the sunset along with a report as to where these revenues would be allocated. There would be an educational component wherein the need for and benefits of a sustainable revenue would be explained to the public, such as the cost of public safety, roads, animal control services, building maintenance and vehicle and fire engine replacement. Council commended the staff for the give-backs requested by Council and concurred that the Council has done its due diligence in cutting expenses to maintain a balanced budget, but thinks that the community would like to see public safety in Town improved at a low cost to the citizens, possible \$31 or so per individual annually.

Town Manager Gill discussed how many communities have passed a one-half cent sales tax for themselves because the funds come back directly to the community and are not subject to State take-ways, that she thinks this is a fair tax that would result in enough funds to eliminate the structural deficit with funds left over that could go out into the community. Town Manager Gill noted that the structural deficit is a result of state take-aways, as well as the decline in property tax revenue, which is forcing local jurisdictions to go their citizens to provide a revenue source for necessary public improvements.

8. COUNCIL COMMUNICATION (Council Initiatives)

- 8a. Council Member Rawlings provided a handout that indicated more rainfall in the last five days than in the last five months due to a "Pineapple Express" weather pattern and stated that his rain gauge showed a 15.5" rainfall in Paradise. BCAQMD had the woodstove program kickoff on January 15th to announce that \$200,000 in grant money was available for stove upgrades and that applications for future funding are being accepted for next year. He also attended the new Council member training in Sacramento.

Council Member Culleton stated that he attended the League of California Cities Employee Relations Policy Committee meeting in Sacramento that included a CAL PERS presentation on pension reform and that there is a Sacramento Valley Division Meeting in March in Orland. He also attended a Paradise Recreation and Park District meeting where ideas for parks were discussed.

Council Member Jones stated that she attended the public workshop regarding the proposed Downtown Safety Project.

Mayor Lotter stated that he has attended several meetings regarding proposed legislation to regulate outdoor merchandise displays and that the proposed ordinance is going forward to the Planning Commission for review. He attended the VFW Public Safety Awards and dinner and the retirement dinner for George Morris, retired Cal Fire Chief and the LCC Public Safety Policy Committee meeting in Sacramento.

9. STAFF/COMMISSION/COMMITTEE COMMUNICATION

- 9a. Town Manager Gill reported that the Town will be participating in the Experience Works Program, a re-entry employment program, and the employee will be working in the Onsite Division of Development Services beginning February 26, 2014. A Paradise citizen who owns a street sweeping business in Oregon has volunteered to sweep the streets at no charge in light of the recent loss of the Town's street sweeper due to a malfunction that caused the sweeper to catch on fire and become inoperable and irreparable.

10. CLOSED SESSION

- 10a. At 9:55 p.m. Mayor Lotter announced that pursuant to Government Code Section 54956.9(d)(4), the Town Council will hold a closed session to consider initiation of litigation, one potential case.

Mayor Lotter reconvened the meeting at 10:20 p.m. Town Attorney Moore announced that the Town Council considered initiating litigation against Truck Site and authorized action relating to rescission of the agreement between the Town and Truck Site for purchase of a street sweeper.

11. ADJOURNMENT

Mayor Lotter adjourned the meeting at 10:20 p.m.

Date Approved:

By: _____
Scott Lotter, Mayor

Joanna Gutierrez, CMC, Town Clerk

**2014 TOWN COUNCIL
REPRESENTATION**

**BUTTE COUNTY
COMMITTEES/COMMISSIONS**

BUTTE COUNTY		Mayor Lotter	V Mayor Bolin	Culleton	Jones	Rawlings
1	Air Quality Management District			R		A
2	Association of Governments			R		A
3	City Selection Committee (Mayor)	R				
4	Disaster Services Council (Mayor)	R				
	Local Area Formation Commission (LAFCo) (Lotter through 5/2015 – Appointed by City Selection Committee)	R				
5	Waste Mgt Local Task Force	A		R		
6	Water Advisory Committee (4-year term)				R	
7	City/County Ad Hoc Committee	R			R	
8	Lake Oroville Supplemental Benefits Funds- Alternate: Citizen Sam Dresser					R
9	3CORE (formerly Tri County Economic Dev Corp) (Two year term as of 1/1/2013)		R			

LOCAL COMMITTEES/COMMISSIONS

PARADISE		Mayor Lotter	V Mayor Bolin	Culleton	Jones	Rawlings
1	Paradise Community Village	R				
2	Paradise Irrigation District Liaison		R			R
3	Paradise Rec. & Park District Liaison		R	R		
4	Youth Council (Project Vision)			R		
5	Onsite Ad Hoc Committee	R	R			
6	Investment Committee (Mayor & Council Member)	R			R	
7	Oversight Board to Successor Agency (Mayor Appointment)			R		

Exhibit A

February 11, 2014

TOWN OF PARADISE

CASH DISBURSEMENTS REPORT

FOR THE PERIOD OF
FEBRUARY 1, 2014 - FEBRUARY 28, 2014

February 1, 2014 - February 28, 2014

Check Date	Pay Period End	DESCRIPTION	AMOUNT
02/14/14	02/09/14	Net Payroll - Direct Deposits & Checks	\$103,229.55
02/28/14	02/23/14	Net Payroll - Direct Deposits & Checks	\$106,955.36
TOTAL NET WAGES PAYROLL			\$210,184.91

Accounts Payable

PAYROLL VENDORS: TAXES, PERS, DUES, INSURANCE, ETC.	\$362,580.12
OPERATIONS VENDORS: SUPPLIES, CONTRACTS, UTILITIES, ETC.	\$852,080.70
TOTAL CASH DISBURSEMENTS - ACCOUNTS PAYABLE (Detail attached)	<u>\$1,214,660.82</u>
GRAND TOTAL CASH DISBURSEMENTS	<u><u>\$1,424,845.73</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: 2/1/2014 - To Payment Date: 2/28/2014

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>									
59818	02/03/2014	Open			Accounts Payable	BRUNO, SHERRY	\$53.77		
59819	02/03/2014	Open			Accounts Payable	BUZZARD, CHRIS	\$592.07		
59820	02/03/2014	Open			Accounts Payable	HAUNSCHILD, MARK	\$318.55		
59821	02/03/2014	Open			Accounts Payable	HOUSEWORTH, JERILYN	\$129.85		
59822	02/03/2014	Open			Accounts Payable	MARABLE, VIRGINIA	\$180.26		
59823	02/03/2014	Open			Accounts Payable	MOBILITE INVESTMENTS II, LLC	\$112.49		
59824	02/03/2014	Open			Accounts Payable	MOORE, DWIGHT, L.	\$13,110.00		
59825	02/03/2014	Open			Accounts Payable	US BANCORP OFFICE EQUIP FINANCE SERVICES	\$572.03		
59826	02/03/2014	Open			Accounts Payable	WESTAMERICA BANK	\$39,498.56		
59827	02/03/2014	Open			Accounts Payable	WHALEN, SUZANNE	\$234.54		
59828	02/06/2014	Open			Accounts Payable	A-BETTER PEST CONTROL CO.	\$95.00		
59829	02/06/2014	Open			Accounts Payable	AgendaPal Corporation	\$399.00		
59830	02/06/2014	Open			Accounts Payable	ALAMEDA CO. SHERIFF'S DEPT.	\$282.00		
59831	02/06/2014	Open			Accounts Payable	ARAMARK UNIFORM SERV. INC.	\$53.48		
59832	02/06/2014	Open			Accounts Payable	AT&T MOBILITY	\$53.15		
59833	02/06/2014	Open			Accounts Payable	Battery Systems	\$663.75		
59834	02/06/2014	Open			Accounts Payable	Big O Tires	\$149.58		
59835	02/06/2014	Open			Accounts Payable	BILLINGTON, AL	\$15.25		
59836	02/06/2014	Open			Accounts Payable	BROWER'S TOW SERVICE, INC.	\$550.00		
59837	02/06/2014	Open			Accounts Payable	BUTTE CO SHERIFF'S OFFICE	\$6,825.10		
59838	02/06/2014	Open			Accounts Payable	BUTTE COUNTY CREDIT BUREAU	\$24.00		
59839	02/06/2014	Open			Accounts Payable	BUTTE REGIONAL TRANSIT	\$1,106.10		
59840	02/06/2014	Open			Accounts Payable	CALIFORNIA CHAMBER OF COMMERCE	\$117.96		
59841	02/06/2014	Open			Accounts Payable	California State Firefighters' Association	\$525.00		
59842	02/06/2014	Open			Accounts Payable	CATALYST WOMEN'S ADV. INC.	\$1,454.00		
59843	02/06/2014	Open			Accounts Payable	CHOICE PROPERTY SERVICES	\$250.00		
59844	02/06/2014	Open			Accounts Payable	DAPPER TIRE COMPANY INC.	\$822.00		
59845	02/06/2014	Open			Accounts Payable	DATCO SERVICES CORPORATION	\$220.50		
59846	02/06/2014	Open			Accounts Payable	Davis Trimming & Removals	\$69.73		
59847	02/06/2014	Open			Accounts Payable	DEPARTMENT OF FORESTRY & FIRE PROTECTION	\$597,766.80		
59848	02/06/2014	Open			Accounts Payable	DOBRICH & SONS SEPTIC	\$11,245.50		
59849	02/06/2014	Open			Accounts Payable	DOGGIE WALK BAGS, INC.	\$572.64		
59850	02/06/2014	Open			Accounts Payable	DON'S SAW & MOWER	\$23.10		
59851	02/06/2014	Open			Accounts Payable	DURHAM PENTZ TRUCK CENTER	\$3,128.50		
59852	02/06/2014	Open			Accounts Payable	EVERGREEN JANITORIAL SUPPLY, INC.	\$197.54		
59853	02/06/2014	Open			Accounts Payable	FP/FRANCOTYP-POSTALIA MAILING SOLUTIONS	\$103.86		
59854	02/06/2014	Open			Accounts Payable	GATE MINDER CO.	\$849.53		
59855	02/06/2014	Open			Accounts Payable	GREAT AMERICA LEASING CORP.	\$118.25		
59856	02/06/2014	Open			Accounts Payable	HELENA SPECIALTY PRODUCTS	\$148.35		
59857	02/06/2014	Open			Accounts Payable	HUNTERS PEST CONTROL	\$55.00		
59858	02/06/2014	Open			Accounts Payable	I.M.P.A.C. PAYMENTS IMPAC GOV	\$825.78		
59859	02/06/2014	Open			Accounts Payable	SVCS/US BANCORP Idlewild Mobile Home Estates	\$439.93		

TOWN OF PARADISE
CASH DISBURSEMENTS REPORT

From Payment Date: 2/1/2014 - To Payment Date: 2/28/2014

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
59860	02/06/2014	Open			Accounts Payable	INDUSTRIAL SAFETY SUPPLY	\$44.08		
59861	02/06/2014	Open			Accounts Payable	INLAND BUSINESS MACHINES	\$702.53		
59862	02/06/2014	Open			Accounts Payable	INTERSTATE OIL COMPANY	\$929.42		
59863	02/06/2014	Open			Accounts Payable	Jim Fields Construction	\$4,387.05		
59864	02/06/2014	Open			Accounts Payable	KNIFE RIVER CONSTRUCTION	\$867.36		
59865	02/06/2014	Open			Accounts Payable	M.S. TEDESCO CONSTRUCTION	\$8,239.50		
59866	02/06/2014	Open			Accounts Payable	M.S. TEDESCO CONSTRUCTION	\$5,355.00		
59867	02/06/2014	Open			Accounts Payable	MARQUIS, JOSH	\$98.11		
59868	02/06/2014	Open			Accounts Payable	MARTIN & CHAPMAN CO	\$21.98		
59869	02/06/2014	Open			Accounts Payable	MID VALLEY TITLE & ESCROW	\$40,000.00		
59870	02/06/2014	Open			Accounts Payable	MUNICIPAL CODE CORP	\$304.75		
59871	02/06/2014	Open			Accounts Payable	NORTHGATE PETROLEUM CO	\$6,486.62		
59872	02/06/2014	Open			Accounts Payable	O'REILLY AUTO PARTS	\$422.45		
59873	02/06/2014	Open			Accounts Payable	OFFICE DEPOT ACCT#36233169	\$268.88		
59874	02/06/2014	Open			Accounts Payable	OROVILLE, CITY OF	\$1,139.33		
59875	02/06/2014	Open			Accounts Payable	PACIFIC GAS & ELECTRIC	\$8,318.67		
59876	02/06/2014	Open			Accounts Payable	PARADISE IRRIGATION DIST	\$659.59		
59877	02/06/2014	Open			Accounts Payable	PARADISE POST/NORTH VALLEY COMMTY MEDIA	\$246.19		
59878	02/06/2014	Open			Accounts Payable	PARADISE SCREEN PRINT	\$1,552.84		
59879	02/06/2014	Open			Accounts Payable	PEERLESS BUILDING MAINT	\$1,450.55		
59880	02/06/2014	Open			Accounts Payable	Public Restroom Company	\$60.00		
59881	02/06/2014	Open			Accounts Payable	R.D. Robbins Construction	\$3,305.72		
59882	02/06/2014	Open			Accounts Payable	R.D. Robbins Construction	\$3,463.20		
59883	02/06/2014	Open			Accounts Payable	R.D. Robbins Construction	\$4,806.41		
59884	02/06/2014	Open			Accounts Payable	Robbins, Jennifer	\$616.00		
59885	02/06/2014	Open			Accounts Payable	ROWE, STEVE	\$15.25		
59886	02/06/2014	Open			Accounts Payable	SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CTR.	\$128.00		
59887	02/06/2014	Open			Accounts Payable	SAFEGUARD FIRE PROTECTION	\$1,131.88		
59888	02/06/2014	Open			Accounts Payable	SALVATION ARMY	\$238.70		
59889	02/06/2014	Open			Accounts Payable	SANTA ROSA JR COLLEGE	\$126.00		
59890	02/06/2014	Open			Accounts Payable	SKYWAY AUTO TUNE	\$39.00		
59891	02/06/2014	Open			Accounts Payable	SUNN APPRAISAL	\$350.00		
59892	02/06/2014	Open			Accounts Payable	TAZZARI, GABRIELA	\$15.25		
59893	02/06/2014	Open			Accounts Payable	THOMAS ACE HARDWARE - ENG. DEPT.	\$125.17		
59894	02/06/2014	Open			Accounts Payable	THOMAS ACE HARDWARE - FIRE DEPT.	\$3.16		
59895	02/06/2014	Open			Accounts Payable	THOMAS ACE HARDWARE - MOTORPOOL	\$3.86		
59896	02/06/2014	Open			Accounts Payable	THOMAS ACE HARDWARE - POLICE DEPT.	\$35.39		
59897	02/06/2014	Open			Accounts Payable	TUCKER PEST CONTROL INC	\$126.00		
59898	02/06/2014	Open			Accounts Payable	UNIFORMS TUXEDOS & MORE	\$914.88		
59899	02/06/2014	Open			Accounts Payable	VERIZON WIRELESS	\$126.87		
59900	02/06/2014	Open			Accounts Payable	Vigilant Canine Services	\$175.00		
59901	02/06/2014	Open			Accounts Payable	VistaNet Inc.	\$25.00		
59902	02/06/2014	Open			Accounts Payable	WEGENER, WILL	\$550.00		
59903	02/06/2014	Open			Accounts Payable	Work Training Center	\$2,552.40		

TOWN OF PARADISE
CASH DISBURSEMENTS REPORT

From Payment Date: 2/1/2014 - To Payment Date: 2/28/2014

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
59904	02/06/2014	Open			Accounts Payable	YOUTH FOR CHANGE	\$1,393.33		
59905	02/06/2014	Open			Accounts Payable	BLOOD SOURCE	\$42.00		
59906	02/06/2014	Open			Accounts Payable	Met Life	\$7,347.30		
59907	02/06/2014	Open			Accounts Payable	OPERATING ENGINEERS	\$546.00		
59908	02/06/2014	Open			Accounts Payable	PARADISE POLICE OFFICERS ASSOCIATION	\$2,188.06		
59909	02/06/2014	Open			Accounts Payable	SUN LIFE INSURANCE	\$4,038.73		
59910	02/06/2014	Open			Accounts Payable	SUPERIOR VISION SVC NGLIC	\$686.29		
59911	02/06/2014	Open			Accounts Payable	TOP CONFIDENTIAL MID MGMT ASSOCIATION	\$210.00		
59912	02/14/2014	Open			Accounts Payable	ICMA 457 - VANTAGEPOINT	\$550.00		
59913	02/14/2014	Open			Accounts Payable	STATE DISBURSEMENT UNIT	\$449.76		
59914	02/20/2014	Open			Accounts Payable	ACCESS INFORMATION MANAGEMENT	\$84.53		
59915	02/20/2014	Open			Accounts Payable	ALERT LOCK & KEY	\$80.00		
59916	02/20/2014	Open			Accounts Payable	ANDORA MEDIA	\$160.61		
59917	02/20/2014	Open			Accounts Payable	ARAMARK UNIFORM SERV. INC.	\$53.48		
59918	02/20/2014	Open			Accounts Payable	AT&T	\$104.49		
59919	02/20/2014	Open			Accounts Payable	AT&T CALNET 2-REPEATER LINES	\$200.01		
59920	02/20/2014	Open			Accounts Payable	AT&T-COMMUNITY PARK	\$16.37		
59921	02/20/2014	Open			Accounts Payable	AT&T/CAL NET 2	\$3,461.34		
59922	02/20/2014	Open			Accounts Payable	BERNICE G KNORR REVOCABLE INTER VIVOS TRUST	\$19.32		
59923	02/20/2014	Open			Accounts Payable	BURTON'S FIRE, INC.	\$254.93		
59924	02/20/2014	Open			Accounts Payable	BUTTE CO RECORDER	\$56.00		
59925	02/20/2014	Open			Accounts Payable	BUTTE REGIONAL TRANSIT	\$4,556.20		
59926	02/20/2014	Open			Accounts Payable	CALIFORNIA DEPARTMENT OF PARKS AND RECREATION	\$2,299.21		
59927	02/20/2014	Open			Accounts Payable	CALIFORNIA STATE DEPARTMENT OF JUSTICE	\$738.00		
59928	02/20/2014	Open			Accounts Payable	CALPERS - RETIREMENT	\$3,201.60		
59929	02/20/2014	Open			Accounts Payable	CERTIFION CORPORATION D.B.A. ENTERSECT	\$84.95		
59930	02/20/2014	Open			Accounts Payable	CHOICE PROPERTY SERVICES	\$125.00		
59931	02/20/2014	Open			Accounts Payable	CLARK ROAD ANIMAL HOSPITAL	\$98.40		
59932	02/20/2014	Open			Accounts Payable	COMCAST CABLE	\$85.60		
59933	02/20/2014	Open			Accounts Payable	COMCAST CABLE	\$95.60		
59934	02/20/2014	Open			Accounts Payable	EVERGREEN JANITORIAL SUPPLY, INC.	\$91.70		
59935	02/20/2014	Open			Accounts Payable	GILBERT, MATT	\$110.00		
59936	02/20/2014	Open			Accounts Payable	GRAFIX SHOPPE	\$191.00		
59937	02/20/2014	Open			Accounts Payable	GRIDLEY, CITY OF	\$731.98		
59938	02/20/2014	Open			Accounts Payable	I.M.P.A.C. PAYMENTS IMPAC GOV SVCS/US BANCORP	\$4,482.08		
59939	02/20/2014	Open			Accounts Payable	INLAND BUSINESS MACHINES	\$518.45		
59940	02/20/2014	Open			Accounts Payable	JOHN REGH INLAND LEASING	\$427.85		
59941	02/20/2014	Open			Accounts Payable	KOEFRAN INDUSTRIES	\$250.00		
59942	02/20/2014	Open			Accounts Payable	L.N. CURTIS & SONS	\$2,871.54		
59943	02/20/2014	Open			Accounts Payable	LOCATE PLUS CORPORATION	\$25.00		
59944	02/20/2014	Open			Accounts Payable	M.S. TEDESCO CONSTRUCTION	\$9,541.80		
59945	02/20/2014	Open			Accounts Payable	MARQUIS, JOSH	\$23.30		

TOWN OF PARADISE
CASH DISBURSEMENTS REPORT

From Payment Date: 2/1/2014 - To Payment Date: 2/28/2014

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
59946	02/20/2014	Open			Accounts Payable	MATTOX, MARK	\$114.86		
59947	02/20/2014	Open			Accounts Payable	MID VALLEY TITLE & ESCROW	\$185.00		
59948	02/20/2014	Open			Accounts Payable	MOSS LEVY & HARTZHEIM	\$2,952.00		
59949	02/20/2014	Open			Accounts Payable	NEWMAN TRAFFIC SIGNS	\$6,902.27		
59950	02/20/2014	Open			Accounts Payable	NORTH STATE RENDERING INC	\$50.00		
59951	02/20/2014	Open			Accounts Payable	NORTHGATE PETROLEUM CO	\$6,419.16		
59952	02/20/2014	Open			Accounts Payable	O'REILLY AUTO PARTS	\$731.02		
59953	02/20/2014	Open			Accounts Payable	OFFICE DEPOT ACCT#36233169	\$846.98		
59954	02/20/2014	Open			Accounts Payable	PARADISE AUTO BODY	\$1,560.16		
59955	02/20/2014	Open			Accounts Payable	PARADISE IRRIGATION DIST	\$25.45		
59956	02/20/2014	Open			Accounts Payable	SIEMENS INDUSTRY, INC	\$4,285.05		
59957	02/20/2014	Open			Accounts Payable	SIERRA HEATING & AIR CONDITIONING	\$3,790.00		
59958	02/20/2014	Open			Accounts Payable	THOMAS ACE HARDWARE - FIRE DEPT.	\$84.27		
59959	02/20/2014	Open			Accounts Payable	THOMAS ACE HARDWARE - POLICE DEPT.	\$87.03		
59960	02/20/2014	Open			Accounts Payable	THOMAS HYDRAULIC & HARDWARE SUPPLY, INC.	\$63.62		
59961	02/20/2014	Open			Accounts Payable	Tractor Supply Credit Plan	\$224.50		
59962	02/20/2014	Open			Accounts Payable	Tri Flame Propane	\$2.00		
59963	02/20/2014	Open			Accounts Payable	VALLEY TOXICOLOGY SERVICE	\$750.00		
59964	02/20/2014	Open			Accounts Payable	VERIZON WIRELESS	\$525.21		
59965	02/20/2014	Open			Accounts Payable	VERIZON WIRELESS	\$570.15		
59966	02/20/2014	Open			Accounts Payable	VERIZON WIRELESS	\$220.26		
59967	02/20/2014	Open			Accounts Payable	WRIGHT, ROBERT	\$127.50		
59968	02/28/2014	Open			Accounts Payable	ICMA 457 - VANTAGEPOINT	\$550.00		
59969	02/28/2014	Open			Accounts Payable	STATE DISBURSEMENT UNIT	\$449.76		
59970	02/28/2014	Open			Accounts Payable	BLOOD SOURCE	\$42.00		
59971	02/28/2014	Open			Accounts Payable	Met Life	\$7,491.70		
59972	02/28/2014	Open			Accounts Payable	OPERATING ENGINEERS	\$588.00		
59973	02/28/2014	Open			Accounts Payable	PARADISE POLICE OFFICERS ASSOCIATION	\$2,073.54		
59974	02/28/2014	Open			Accounts Payable	SUN LIFE INSURANCE	\$4,040.55		
59975	02/28/2014	Open			Accounts Payable	SUPERIOR VISION SVC NGLIC	\$705.36		
59976	02/28/2014	Open			Accounts Payable	TOP CONFIDENTIAL MID MGMT ASSOCIATION	\$140.00		
Type Check Totals:					159 Transactions		\$883,469.75		
EFT									
138	02/06/2014	Open			Accounts Payable	CALPERS	\$111,084.34		
139	02/11/2014	Open			Accounts Payable	FP/FRANCOTYP-POSTALIA MAILING SOLUTIONS	\$750.00		
140	02/14/2014	Open			Accounts Payable	CALPERS - RETIREMENT	\$31,160.43		
141	02/14/2014	Open			Accounts Payable	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$3,745.56		
142	02/14/2014	Open			Accounts Payable	ING LIFE INS & ANNUITY COMPANY	\$1,911.94		
143	02/14/2014	Open			Accounts Payable	INTERNAL REVENUE SERVICE	\$17,444.82		
144	02/28/2014	Open			Accounts Payable	CALPERS - RETIREMENT	\$31,189.77		
145	02/28/2014	Open			Accounts Payable	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$4,144.30		
146	02/28/2014	Open			Accounts Payable	ING LIFE INS & ANNUITY COMPANY	\$2,111.94		

TOWN OF PARADISE
CASH DISBURSEMENTS REPORT

From Payment Date: 2/1/2014 - To Payment Date: 2/28/2014

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
147	02/28/2014	Open			Accounts Payable	INTERNAL REVENUE SERVICE	\$18,634.52		
148	02/28/2014	Open			Accounts Payable	CALPERS	\$109,013.45		
Type EFT Totals:							\$331,191.07		
AP - US Bank TOP AP Checking Totals									

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	159	\$883,469.75	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	159	\$883,469.75	\$0.00

EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	11	\$331,191.07	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	11	\$331,191.07	\$0.00

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	170	\$1,214,660.82	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	170	\$1,214,660.82	\$0.00

Grand Totals:

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	159	\$883,469.75	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	159	\$883,469.75	\$0.00

EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	11	\$331,191.07	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	11	\$331,191.07	\$0.00

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	170	\$1,214,660.82	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	170	\$1,214,660.82	\$0.00



TOWN OF PARADISE
Council Agenda Summary
Date: March 11, 2014

AGENDA NO. 3(c)

ORIGINATED BY: Joanna Gutierrez, Town Clerk
REVIEWED BY: Lauren Gill, Town Manager

SUBJECT: Dissolution of certain Council appointed Committees/Commissions

COUNCIL ACTION REQUESTED: Ordinance No. 538, An Ordinance Amending Section 3.40.070 Relating to the Development Impact Fee Adjustments Board and Repealing Section 8.12.03 of the Paradise Municipal Code relating to the Tree Advisory Committee.

BACKGROUND: At the January 14, 2014 meeting, the Town Council directed that the staff meet to determine what steps need to be taken to implement Council's action to dissolve the Access Appeals Board, the Development Impact Fee Adjustments Board, the Paradise Economic Development Commission and the Tree Advisory Committee.

On February 11, 2014, Council adopted Resolution No. 14-03, A Resolution Repealing Resolutions No. 81-42 and 03-05 relating to the Paradise Economic Development Commission and the Access Appeals Board, and introduced Ordinance No. 538, An Ordinance Amending Section 3.40.070 Relating to the Development Impact Fee Adjustments Board and Repealing Section 8.12.03 of the Paradise Municipal Code relating to the Tree Advisory Committee.

DISCUSSION: The resolution provides a concise record of Council's action and repeals the resolutions that established the PEDC and the Access Appeals Board. The ordinance eliminates the Development Impact Fee Adjustments Board and establishes the Community Development Director as the hearing officer to consider applications requesting adjustments or waivers to certain impact fees. The section relating to the Tree Advisory Committee will be repealed.

RECOMMENDATION: Adopt Ordinance No. 538 to complete the dissolution of the citizen advisory committees.

FISCAL IMPACT: Publication and codification costs related to the ordinance process.

**TOWN OF PARADISE
ORDINANCE NO. 538**

**AN ORDINANCE OF THE TOWN COUNCIL OF PARADISE AMENDING
SECTION 3.40.070 OF THE PARADISE MUNICIPAL CODE RELATING TO THE
DEVELOPMENT IMPACT FEE ADJUSTMENTS BOARD AND REPEALING
SECTION 8.12.030 OF THE PARADISE MUNICIPAL CODE RELATING TO THE
TREE ADVISORY COMMITTEE**

**THE TOWN COUNCIL OF THE TOWN OF PARADISE DOES ORDAIN AS
FOLLOWS:**

Section 1. Section 3.40.070 of the Paradise Municipal Code is hereby amended to read as follows:

- A. A developer of any project subject to the fees described in this chapter may apply for a reduction, adjustment or waiver of any one or more of the fees, based upon the absence of any reasonable relationship or nexus between the impacts of their development and either the amount of the fee(s) charged or the type of facilities to be financed.
- B. The application shall be submitted to and acted upon by the Community Development Director.
- C. The application shall be made in writing and filed with the office of the town community development department together with a minimum nonrefundable application fee established by resolution of the town council, and shall be filed not later than ten days after imposition and payment of the fees for the development project or at the time of imposition of such fees prior to the issuance of the development permit.
- D. The application shall state in detail the factual basis for the claim of waiver, reduction or adjustment of the fee(s).
- E. The Community Development Director shall consider and act on the application during a public meeting conducted within a time period not exceeding thirty days after the filing of the fee adjustment application. The meeting shall be noticed by public posting of an agenda and conducted in a manner as prescribed by the Ralph M. Brown Act or other applicable laws of the town for public meetings on development permits.
- F. If a reduction, adjustment or waiver of the fee(s) is granted, any change in use or scope of the project shall invalidate the waiver, adjustment or reduction of the fee if such change in use would render the same inappropriate. In addition, the town shall not pay any interest on prior development impact fees paid by an applicant that are later reduced, adjusted or waived by action of the town council.

- G. Determinations on fee adjustment applications made by the Community Development Director pursuant to the provisions of this section may be appealed to the town council by filing a written request with the town clerk within seven calendar days of fee adjustment application determination, together with a minimum nonrefundable fee amount established by resolution of the town council.
- H. The town council may, from time to time, and as the need may arise, set forth by resolution, specific limitations which will apply to reductions, adjustment or waivers of development impact fees which may be made pursuant to the provisions of this section. In this regard, this chapter shall be considered enabling and directory

Section 2. Section 8.12.030 of the Paradise Municipal Code, establishing the Tree Advisory Committee and its duties, is hereby repealed in its entirety.

Section 3. This ordinance shall take effect thirty (30) days after the date of its passage. Before the expiration of fifteen (15) days after its passage, this ordinance or a summary thereof shall be published in a newspaper of general circulation published and circulated within the Town of Paradise along with the names of the members of the Town Council of Paradise voting for and against same.

PASSED AND ADOPTED by the Town Council of the Town of Paradise, County of Butte, State of California, on this 11th day of March 2014, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Scott Lotter, Mayor

Attest:

Joanna Gutierrez, CMC, Town Clerk

Approved
as to form:

Dwight L. Moore, Town Attorney



**Town of Paradise
Council Agenda Summary
Date: March 11, 2014**

Agenda Item: 3(d)

Originated by: Gina S. Will, Finance Director/Town Treasurer
Reviewed by: Lauren Gill, Town Manager
Subject: Quarterly Investment Report

Council Action Requested:

1. Review and file the 2nd Quarter Investment Report for the Fiscal Year Ended June 30, 2014; or,

Alternatives:

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

Background:

Attached is a report on the Town's cash and investments for the quarter ended December 31, 2013.

A US Bank checking account is currently being used for payroll, accounts payable and other operating purposes. Most accounts payable disbursements are drawn through checks, and most payroll disbursements are processed through direct deposit. Deposits are fully collateralized and after reserve requirements, provide an earnings credit rate of 0.50% up to the amount of monthly fees. As the earnings credit rate is currently higher than the yield provided by LAIF, staff is currently maximizing the earnings potential in this account.

The Town uses the State of California managed Local Agency Investment Fund (LAIF) for investment of cash in excess of immediately needed operating capital. With same day liquidity and comparable yields, LAIF is currently the best investment option for the Town. Funds are able to be transferred electronically through phone authorization between LAIF and the Town checking account. The Town will continue to research other investment options that match LAIF's liquidity and security in order to improve investment yield.

In June of 2011, the Town established an irrevocable trust to begin funding the future obligations associated with retiree health as required by GASB 45. The funds are being managed by Self-Insured Schools of California (SISC) and can only be used for the payment of retiree health benefits.

The Town establishes escrow funds at the start of each new lease. The escrow fund is drawn down to zero through the process of purchasing equipment against the lease. Interest is accrued on any unspent escrow balance. The "other" investment type represents these available escrow funds as well as petty cash balances. As of December 31, 2013, there were no unspent escrow funds.

Discussion

The increased investment balance as of December 31, 2013 is a reflection of an increased TRAN amount for 2013/14 of \$3.0 million as compared to \$2.25 million for 2012/13. Also, the CAL FIRE contract improves cash flow and availability the first six months of the fiscal year, as only one quarterly payment was processed as of December 31, 2013. Through December 31, 2013 the Town has used all of its General Fund reserves and 23% of its TRAN proceeds. The first property tax payment was received by the Town on January 9, 2014, so there are sufficient funds available to meet all obligations through the end of the fiscal year.

The GASB 45 trust investment managed by SISC experienced a 5.78% return on investment during the 2nd quarter of 2013/14. Staff remains cautiously optimistic and expects that in the short term the yield will remain relatively low. Markets remain volatile domestically. The economy is picking up but interest rates remain historically low. Globally investors continue to worry about weak world markets. Long term, SISC has been successful with its allocation model of approximately 60% equity and 40% fixed income.

In October 2013, the Town Treasurer directed the Trustee, Wells Fargo Bank, to invest the reserve funds of the Pension Obligation Bond, the Paradise Redevelopment 2006 Note, and the Paradise Redevelopment 2009 Bond in accordance with the Town's investment policy. The reserve funds had been yielding less than 0.01% in mutual funds. The reserve funds are now invested in CD's which will yield between 0.25% and 0.40% over six to seven months. While these investments and balances are not part of the Town's idle or operating cash, the yield will ultimately lessen the amount the Town will be required to contribute in future debt service payments.

Fiscal Impact Analysis:

Isolating the gain from the GASB 45 trust, the Town earned \$2,287.09 for the quarter ended December 31, 2013. That is compared to \$2,041.94 for the quarter ended December 31, 2013. The yield is about three basis points lower, but higher balances were available. Fiscal year to date and isolating the gain from the GASB 45 trust, the Town earned \$3,308.05 for 2013/14 and \$3,407.75 for 2012/13.

TOWN OF PARADISE
QUARTERLY SUMMARY OF INVESTMENTS
For Quarter Ended December 31, 2013

Investment	Type	For Quarter Ended Dec. 31, 2013				For Quarter Ended Dec. 31, 2012			Net Change
		Yield	Book Value	Market Value*		Yield	Book Value	Market Value*	
US Bank	Checking	0.50%	1,253,083.57	1,253,083.57	**				1,253,083.57
Wells Fargo Bank	Checking		-	-		0.25%	(499,150.95)	(499,150.95)	499,150.95
Local Agency Investment Fund (LAIF)	Savings	0.26%	1,053,017.97	1,053,320.84		0.33%	14,196.89	14,212.89	1,038,821.08
Rabobank	Money Market		-	-		0.42%	786,583.93	786,583.93	(786,583.93)
SISC GASB 45 Trust B	Various	5.78%	62,827.96	62,827.96		2.01%	52,977.85	52,977.85	9,850.11
Fiscal Agents & Petty Cash	Other		1,950.00	1,950.00		0.00%	2,493.00	2,493.00	(543.00)
	Totals		2,370,879.50	2,371,182.37			357,100.72	357,116.72	2,013,778.78
Total Quarterly Earnings on accrual basis			5,722.97				3,086.53		
Year-to-Date Earnings (July 1st - December 31st)			10,083.43				6,950.70		

* Market Value determined by LAIF

** This represents the book value **not** actual cash on hand at 12/31/12: a grant check was cut in December but not released until January.

Reserve Funds Invested

Pension Obligation Bond	\$	865,000.00
Paradise RDA Note 2006	\$	16,000.00
Paradise RDA Bond 2009	\$	340,000.00
	\$	1,221,000.00

<u>Issuer</u>	<u>FDIC Number</u>	<u>Yield</u>	<u>Settlement Date</u>	<u>Maturity Date</u>	<u>Type</u>	<u>Investment</u>	<u>Earnings</u>
Bank of Baroda	33681	0.400%	10/28/13	04/28/14	CD	249,000.00	498.00
Bank of Hapoalim	33686	0.300%	10/23/13	04/23/14	CD	249,000.00	373.50
Bank of India	33648	0.400%	10/24/13	04/23/14	CD	249,000.00	498.00
Beal Bank	57833	0.300%	10/30/13	04/30/14	CD	249,000.00	373.50
Citibank National Assoc	7213	0.250%	10/25/13	05/27/14	CD	225,000.00	328.13
						1,221,000.00	2,071.13

In compliance with the California Code Section 53646; the Treasurer of the Town of Paradise hereby certifies that sufficient investment liquidity and anticipated revenues are available to meet the Town's budgeted expenditure requirements for the next six months.

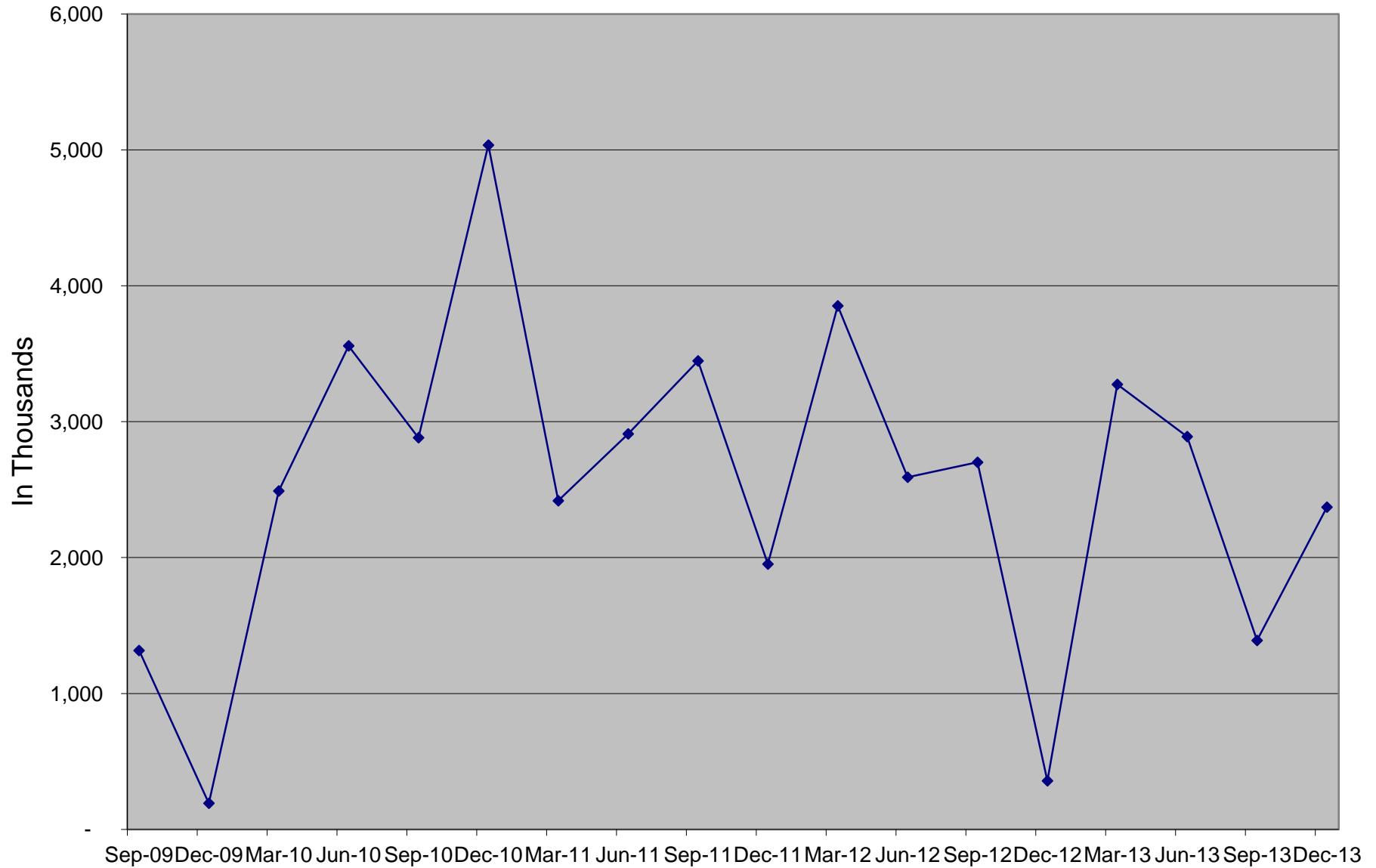
Investments in the report meet the requirements of the Town of Paradise's adopted investment policy.

Respectfully submitted,

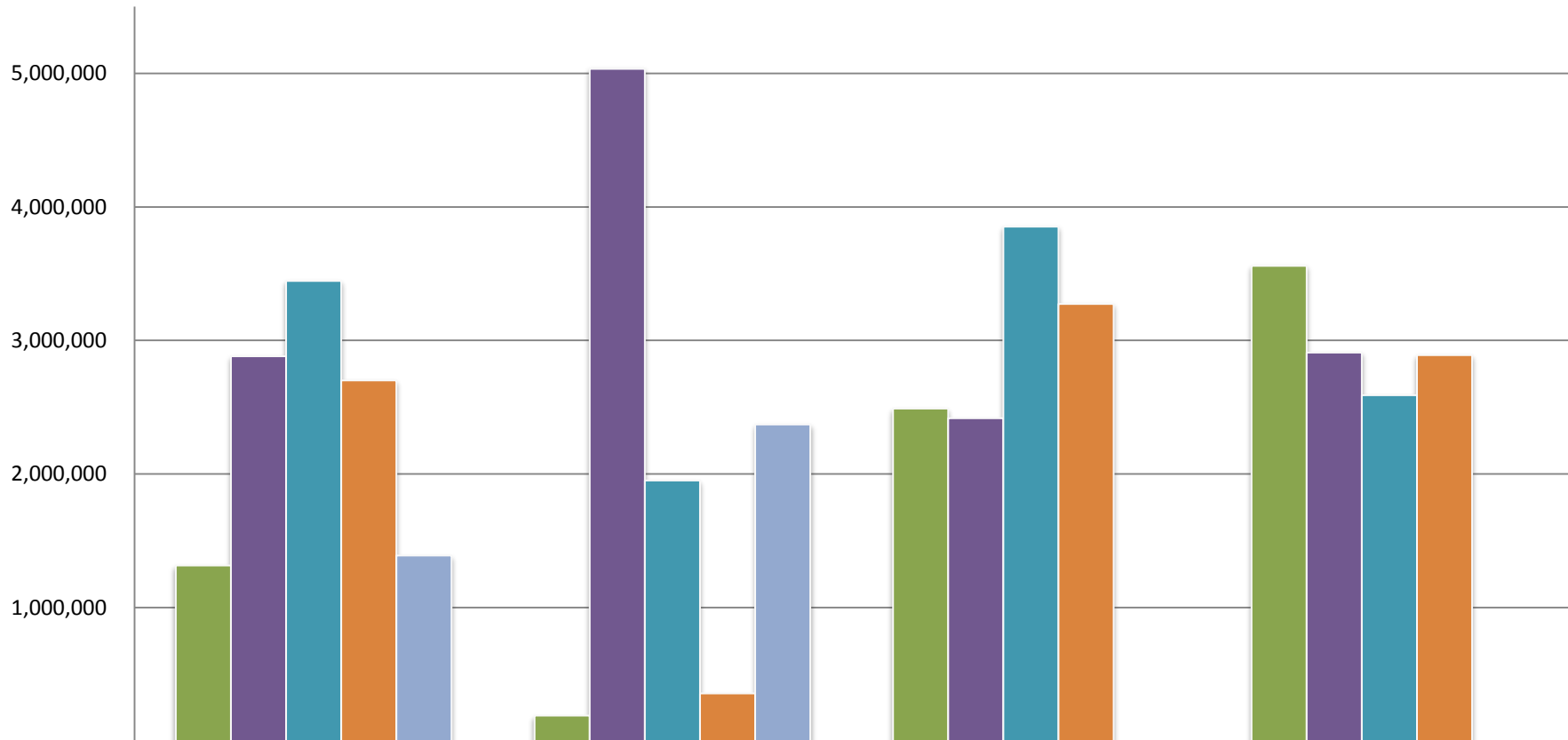
/s/

Gina S. Will
Finance Director/Town Treasurer

**Town of Paradise
Investment Balances
September 2009 - December 2013**



Town of Paradise Investment Balances 2009/10 - 2013/14



	Sept. 30th	Dec. 31st	March 31st	June 30th
■ 2009/10	1,315,739	191,774	2,489,668	3,558,461
■ 2010/11	2,881,720	5,034,579	2,417,553	2,910,472
■ 2011/12	3,446,611	1,952,141	3,852,176	2,591,170
■ 2012/13	2,701,104	357,101	3,274,156	2,890,429
■ 2013/14	1,389,733	2,370,880		



**Town of Paradise
Council Agenda Summary
Date: March 11, 2014**

Agenda Item: 3(e)

Originated by: Gina S. Will, Finance Director/Town Treasurer
Reviewed by: Lauren Gill, Town Manager
Subject: Presentation of Fiscal Year 2012/13 Financial Statement Audit

Council Action Requested:

Following the Town Council's review of the Fiscal year 2012/13 financial statement audit report, staff recommends that the Council receive and file the Report, as submitted

Alternatives:

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

Background:

Moss, Levy and Hartzheim, LLP, Certified Public Accountants have completed the annual audit for Fiscal Year 2012/13. Moss, Levy and Hartzheim, LLP 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, 2013.

The 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 4 through 11. Council is encouraged to read management's complete discussion and analysis included in the report, but staff has highlighted some key results and elements of the financial statements below.

Discussion:

Net Position:

The Town's assets increased 12.5 percent or \$3.2 million from last fiscal year. Its liabilities increase 7.2% or \$1.3 million, and its net position increased 25.60% or \$1.9 million.

Through its business and housing program, the Town loaned \$3.0 million in grant funds for the construction of an affordable housing development. The agreement requires that the borrower adhere to the grant fund covenants for 55 years. During that term, the Town must monitor that the development is well maintained and continues to provide affordable housing. If all conditions of the agreement are met, the loan is forgiven after 55 years.

The current actuarial study indicates that the net OPEB obligation at the end of the fiscal year ended June 30, 2013 is \$4,471,556. Because of the tremendous reduction in future OPEB obligations obtained through employee agreement, the increase to net OPEB obligation was only \$197,364 for 2012/13.

General Fund:

Slow economic recovery continues to plague the financials of the Town. Revenues remained virtually unchanged and reflect a decrease of \$9,193 or less than 1 percent.

Departments reduced spending by purchasing only essential supplies and deferring equipment purchases and facility maintenance. Each employee unit contributed in some way to reducing expenses through salary and benefit concessions. As reflected under current expenditures, expenditures decreased \$316,650 or 3.1 percent.

Expenses exceeded revenues by \$590,297 before transfers are reported. After transfers, the net change in general fund balance is a positive \$45,270. The ending general fund balance for June 30, 2013 is \$1,382,157 a 3.4% increase compared to the prior year.

Capital Assets:

At fiscal year-end 2013, the Town had \$13,494,682, net of depreciation, in a broad range of capital assets, including police and fire equipment, buildings, roads, and vehicles. This amount represents a net decrease of \$336,547 after depreciation or 2.4 percent compared to last year. Limited equipment, vehicles and infrastructure assets were added while obsolete vehicles were retired, and existing assets continue to depreciate.

The Town's fiscal year 2013 capital budget included about \$1.8 million in street maintenance, rehabilitation, and new construction and design. The South Libby road rehabilitation project wrapped up as expected during the fiscal year. The Pearson at Recreation Drive Signal was completed just after the close of the fiscal year. Some preliminary work was completed on the Downtown Paradise Safety Project with much more to be completed in the next fiscal year. None of these projects are funded through the general fund, but are funded through federal, state or development impact fee funds. This year's major additions included:

- Construction in Process:
 - South Libby Road Rehabilitation 205,126
 - Pearson at Recreation Drive Signal 386,851
 - Downtown Paradise Safety Project 6,015
- Washer/extractor for fire department 10,943
- Used ladder fire truck 30,000

Outstanding Debt:

At year end, the Town had \$18.27 million in notes, bonds, capital leases, other post-employment benefits (OPEB), CalPERS side fund, and compensated absences. This is

an increase compared to the prior year of 3.2 percent. \$1.4 million of the obligations are due within one year.

No additional bonds or notes were issued in 2012/13. As indicated in the capital assets section, only minimal purchases were made during 2012/13 and one lease was paid off. By implementing a vesting schedule for new hires, starting an irrevocable trust to begin funding the future obligation, and by capping benefits for all employee groups, the Town made considerable progress in reducing the OPEB obligation reported for 2012/13 as required by GASB 45. For the first year, the Town recorded the liability associated with CalPERS retirement benefits as required by the Governmental Standards Accounting Board. Compensated absences are reduced because of fewer employees on the Town's books.

Conclusion:

The Auditor's again included a financial stability and going concern paragraph in the Town's 2012/13 financial statements. Following describes how the Town will improve its financial stability.

The management of the Town of Paradise will continue to take actions to protect the remaining resources of the Town. At the time these financial statements are issued, the Town has completed eight months of the 2013/14 fiscal year without any cash flow shortages and has been able to meet all of its financial obligations on a timely basis. There is no doubt from management perspective that the Town will successfully complete the remaining four months of the fiscal year with adequate cash flows and reserves proving its ability to continue as a going concern.

Management has taken a number of steps to protect the financial solvency of the Town. Related to the Other Post Employment Benefit Obligations (OPEB), the Town has implemented every strategy possible to reduce the obligation as quickly as possible. During 2012/13 the Town negotiated medical premium contribution caps with all of its employee units. It implemented a retiree health vesting schedule for new hires that went into effect in December 2010. Under this vesting schedule, new hires will have to work at least 5 years for the Town and at least 10 years for a CalPERS agency before receiving 50% of the retiree health benefits. A new hire will have to have 20 years of CalPERS service to be eligible for 100% retiree health benefits. Through March 2013, it has reduced its full time equivalent (FTE) workforce by 41.8% from when the OPEB obligation was first measured. Further, it has opened an irrevocable trust to begin funding the future obligation. The dollars contributed to the trust can only be used for OPEB obligations. As reflected in the most recent OPEB actuarial study, all of these actions reduced the present value of future benefits from \$45.8 million to \$13.6 million as of July 1, 2013, a 70% reduction in three fiscal years.

The Town has an ending general fund balance of \$1,382,157, and cash in its governmental funds of \$2,748,967 as of June 30, 2013, even after the cash advances and loans made to the Paradise Redevelopment Agency (RDA). Related to the amounts set aside for RDA advances and loans, the Town believes this was a fiscally

responsible investment for the Town given that prior loans had been repaid without incident. The Town received a letter in April 2013, from California Department of Finance officially recognizing the loans between the Town and RDA as enforceable obligations. The Town will receive principal and interest payments toward these loans over the next several years which will be used to rebuild undesignated reserves. As successor agency to the RDA, the Town will be responsible for ensuring payment of all obligations. All loans and advances will eventually be repaid to the Town.

As indicated before, the Town has made drastic reductions in workforce in order to reduce expenses. Since the start of the recession, the Town has reduced its FTE equivalents from 110.06 to 61.95. That equates to a 44% reduction as of February 2014, which includes outsourcing fire personnel services. In the budget year 2012/13, the Town has done sufficient cutbacks to ensure that all non-general funds are self-sustaining and will not require transfers in from the general fund to balance. Property taxes are expected to grow 2.21% in 2013/14 and additional growth is expected the next five years. Both management and elected officials are committed to maintaining a balanced general fund budget for 2013/14 and beyond. For short and long term stability, management and elected officials are evaluating various cost recovery and revenue diversification options for the Town.

Fiscal Impact Analysis:

The action to receive and file the 2012/13 audit report does not in itself result in a cost to the Town of Paradise. Recommendations contained in the management letter have no costs associated with implementation. The recommendations are procedural in nature and do not carry an implementation cost.

TOWN OF PARADISE
ANNUAL FINANCIAL REPORT
June 30, 2013

TOWN OF PARADISE
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MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of the Town Council
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 information of the Town of Paradise, California (Town), as of and for the fiscal year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Opinions

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, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 of the notes to the financial statements, effective July 1, 2012, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, GASB Statement No. 61, *The Financial Report Entity: Omnibus*, GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, and GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. Our opinion is not modified with respect to this matter.

In addition, the accompanying financial statements have been prepared assuming that the Town of Paradise, California, will continue as a going concern. As discussed in Note 15 of the notes to the financial statements, the Town's general fund cash balance is \$0 and there was no unassigned fund balance amount remaining to fund the ongoing activities of the Town (with a majority of the fund balance being categorized as nonspendable for advances due from the RDA Successor Agency Trust Fund). Additionally, an annual OPEB cost for the fiscal year ended June 30, 2013 of \$862,647 and a UAAL amount of \$12,879,056 (per information provided in the GASB 45 Actuarial Valuation Report). The annual OPEB cost for the fiscal year ended June 30, 2014 is expected to be \$875,420 (per information provided in the GASB 45 Actuarial Valuation Report). These conditions raise substantial doubt about its ability to continue as a going concern. Management's plans regarding these matters are described in Note 15 on page 57. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on page 4 through 11, the Schedule of Revenues, Expenditures, Changes in Fund Balance-Budget and Actual-General Fund, Home Grant Fund, CAL Home Rehabilitation Fund, First Time Home Buyer Fund, and the Schedule of Funding Progress-Other Post-employment Benefits on pages 59 through 65 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 them 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's basic financial statements as a whole. The combining nonmajor governmental funds financial statements, nonmajor governmental funds budgetary comparison schedules, the combining private purpose trust funds financial statements, and the combining agency funds financial statements are presented for purposes of additional analysis and are not required parts of the basic financial statements. The combining nonmajor governmental funds financial statements, nonmajor governmental funds budgetary comparison schedules, the combining private purpose trust funds financial statements, and the agency funds financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The 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 information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2014, on our consideration of the Town'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's internal control over financial reporting and compliance

Moss, Levy & Hartzheim

Moss, Levy & Hartzheim, LLP
Culver City, CA
February 26, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Town of Paradise's (the Town) financial performance provides an overview of the Town's financial activities for the fiscal year ending June 30, 2013. Please read it in conjunction with the Town's financial statements.

FINANCIAL HIGHLIGHTS

- Net position increased over 25 percent by \$1.9 million or to \$9.28 million from a year ago.
- The ending general fund balance for June 30, 2013 is \$1,382,157 a 3.4 percent increase.
- Capital assets decrease \$336,547 after depreciation or 2.4 percent compared to the prior year.
- The Town had \$18.27 million in outstanding debt, an increase of 3.2 percent.

USING THIS ANNUAL REPORT

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

REPORTING THE TOWN AS A WHOLE

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

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

The Town's assets increased 12.5 percent or \$3.2 million from last fiscal year. Its liabilities increase 7.2% or \$1.3 million, and its net position increased 25.60% or \$1.9 million. Through its business and housing program, the Town loaned \$3.0 million in grant funds for the construction of an affordable housing development. The agreement requires that the borrower adhere to the grant fund covenants for 55 years. During that term, the Town must monitor that the development is well maintained and continues to provide affordable housing. If all conditions of the agreement are met, the loan is forgiven after 55 years. Table 1 below shows a summary of the Net Position.

Table 1
Net Position

	Governmental Activities	
	2013	2012
Current and other assets	\$15,366,138	\$11,823,214
Capital assets	<u>13,494,682</u>	<u>13,831,229</u>
Total Assets	<u>28,860,820</u>	<u>25,654,443</u>
Long term liabilities (due in more than one year)	(16,906,971)	(16,358,836)
Other liabilities	<u>(2,675,706)</u>	<u>(1,905,925)</u>
Total Liabilities	<u>(19,582,677)</u>	<u>(18,264,761)</u>
Net position:		
Net investment in capital assets	4,667,059	4,420,805
Restricted	12,420,218	9,561,949
Unrestricted	<u>(7,809,134)</u>	<u>(6,593,072)</u>
Total Net Position	<u>\$9,278,143</u>	<u>\$7,389,682</u>

The current actuarial study indicates that the net OPEB obligation at the end of the fiscal year ended June 30, 2013 is \$4,471,556. Because of the tremendous reduction in future OPEB obligations obtained through employee agreement, the increase to net OPEB obligation was only \$197,364 for 2012/13. Please refer to the section on "Next Year's Budget and Assumptions" for additional information on how the Town further reduced this obligation.

Table 2 below shows another perspective of the net position of the Town. This year's Town revenues increased by \$1.2 million or 8.2 percent. Operating contributions and grants reflect the largest increase at just over \$2.0 million or 54.8 percent. Other taxes in general revenues also reflect reasonable growth at 4.0 percent. However, general revenue property taxes, motor vehicle in-lieu, and other general revenues all decreased. Charges for services decreased 19.7 percent. Program expenses decreased nearly \$1.8 million or 11.4%. All but two expenditure categories decreased as a reflection of continued employee concessions and continued cuts and expenditure deferrals.

Table 2
Changes in Net Position

	Governmental Activities	
	2013	2012
Revenues		
Program Revenues:		
Charges for Services	\$1,110,241	\$1,382,411
Operating Contributions & Grants	5,867,741	3,789,395
Capital Contributions & Grants	165,699	308,293
General Revenues:		
Property Taxes	4,159,976	4,230,292
Other Taxes	2,774,368	2,666,656
Motor Vehicle In-lieu	1,913,039	1,962,653
Other General Revenues	<u>161,886</u>	<u>583,151</u>
Total Revenues	<u>16,152,950</u>	<u>14,922,851</u>

Program expenses		
General Government	1,477,307	1,192,692
Community Development	709,564	1,169,534
Public Safety	7,276,665	8,607,522
Public Works	562,190	688,645
Parks & Recreation	24,773	39,175
Streets	1,875,940	1,727,603
Unallocated Depreciation	975,481	1,020,350
Interest on Long Term Debt	788,161	1,007,104
Total Expenses	<u>13,690,081</u>	<u>15,452,625</u>
Excess (deficiency) before prior period adjustments & extraordinary items	2,462,869	(529,774)
Prior period adjustments	<u>(574,408)</u>	<u>0</u>
Gain on transfer of assets and liabilities to RDA successor trust funds	<u>0</u>	<u>6,744,485</u>
Increase in net position	<u>\$1,888,461</u>	<u>\$6,214,711</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 \$5,353,912. It reflects a very modest 1.06 percent decrease in governmental fund balances.

General Fund Highlights

Over the course of the year, the Town Council revised the budget several times. The budget was adjusted each time agreements were made with employee groups which included estimates of the savings negotiated. Budget adjustments were also approved at mid-year reflecting additional operating cuts required and any time significant changes in information or projections impacted the budget.

Slow economic recovery continues to plague the financials of the Town. Revenues remained virtually unchanged and reflect a decrease of \$9,193 or less than 1 percent.

Town staff, through shared sacrifice concessions, saved the Town substantial salary and benefit dollars. The Town negotiated employee concessions that both reduced expenses for the fiscal year reported and reduced future long term obligations for the Town as follows:

- ✓ As of October 24, 2011 Confidential/Mid-Management and General OE3 agreed to a 5% salary reduction through December 31, 2012. In addition, they agreed to a permanent cap on the contribution the Town makes toward medical benefits based on 2011 rates.
- ✓ Also, as of November 8, 2011 Police Mid-Management agreed to waive 80 hours of administrative leave payout through June 30, 2013. In addition, they agreed to a permanent cap on the contribution the Town makes toward medical benefits based on 2011 rates.

- ✓ As of December 8, 2011 through June 30, 2013, miscellaneous management group members agreed to pay 4% of the employee CALPers contribution and waived \$200 per month in a car/cell phone allowance. Safety management group members agreed to pay 5% of the employee CALPers Contribution between December 8, 2011 and June 30, 2013.
- ✓ From November 1, 2012 through June 30, 2013, the Police Officer's Association agreed to waive holiday pay and uniform allowance. They also agreed to a permanent cap on the contribution the Town makes toward medical benefits based on 2013 rates.
- ✓ On December 10, 2012, fire suppression operations and personnel were transitioned to State service. Outsourcing this function to CAL FIRE provided needed savings, but it also maintained a high level of service for the community.
- ✓ The Town's General Fund employee full time equivalent (FTE) in July 2012 is 65.55, but with outsourcing and reallocations, the FTE is reduced by 35.64% to 42.19 in June 2013.

Departments reduced spending by purchasing only essential supplies and deferring equipment purchases and facility maintenance. As reflected under current expenditures, expenditures decreased \$316,650 or 3.1 percent. The deferral of equipment and vehicle purchases thereby reduced debt service obligations. Debt service principal and interest reflect a decrease of \$89,111 this is with the \$25,000 scheduled increase for the Pension Obligation Bond. The Pension Obligation Bond was issued to pay for the unfunded liability related to CalPERS pension benefits. The bond issuance greatly reduced the annual contribution rates for these benefits. All categories of expenditures decreased except for general government which only increased \$1,572.

Expenses exceeded revenues by \$590,297 before transfers are reported. After transfers, the net change in general fund balance is a positive \$45,270. The ending general fund balance for June 30, 2013 is \$1,382,157 a 3.4% increase compared to the prior year.

Other Key Governmental Funds

The animal control fund saw a decrease of revenues and transfers in of \$7,243 during the year but even more of a decrease in expenditures and transfers of \$11,783. This means that the ending fund deficit has been eliminated and has a positive balance of \$2,838. The fund is owed \$103,117 in state mandated costs reimbursements, but as the State of California has deferred these payments for some time, this amount has not been booked as a receivable due to uncertainty. As the fund cannot sustain services with its existing reduced staffing levels, a decision will need to be made to either increase fees to a point that fully funds the services provided or to decrease the amount of service provided.

The building safety and waste water services fund had revenues and transfers of \$666,004. Revenues dropped \$63,960 or 8.8 percent. Expenses and transfers out were \$670,260 which is a reduction of \$23,500. The fund maintained a positive ending fund balance of \$31,948. This fund accounts for the services provided to the community related to building and onsite construction and health and safety issues.

The gas tax fund reflects a \$40,016 decrease in revenues and transfers in from other funds. Expenses and transfers out increased \$197,244; however, net change in fund balance is still a position of \$34,752. This increases the funds ending fund balance to \$393,583. Some additional street maintenance projects are planned for 2013/14 that will use a portion of this ending fund balance.

With an increase of revenues of \$29,265 and also an increase in expenditures of \$11,873 the local transportation fund increased its ending fund balance marginally by \$15,075 to \$1,164,748. Annual transit monies received in this fund are contributed to Butte County Association of Governments toward its regional B-Line program used by citizens in the community to commute to various locations in Butte County.

PROPRIETARY FUND

The proprietary fund is made up of one internal service fund which is related to self insurance funding.

The net position for the internal service fund for self insurance funding decreased \$174,386 for the year compared to the prior year. These numbers are all a direct reflection of what the insurance JPA is able to offer the Town in terms of dividends or return of equity.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At fiscal year-end 2013, the Town had \$13,494,682, net of depreciation, in a broad range of capital assets, including police and fire equipment, buildings, roads, and vehicles as shown in table 3 below. This amount represents a net decrease of \$336,547 after depreciation or 2.4 percent compared to last year. Limited equipment, vehicles and infrastructure assets were added while obsolete vehicles were retired, and existing assets continue to depreciate.

The Town’s fiscal year 2013 capital budget included about \$1.8 million in street maintenance, rehabilitation, and new construction and design. The South Libby road rehabilitation project wrapped up as expected during the fiscal year. The Pearson at Recreation Drive Signal was completed just after the close of the fiscal year. Some preliminary work was completed on the Downtown Paradise Safety Project with much more to be completed in the next fiscal year. None of these projects are funded through the general fund, but are funded through federal, state or development impact fee funds. This year’s major additions included:

- Construction in Process:
 - South Libby Road Rehabilitation 205,126
 - Pearson at Recreation Drive Signal 386,851
 - Downtown Paradise Safety Project 6,015
- Washer/extractor for fire department 10,943
- Used ladder fire truck 30,000

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

	Governmental Activities	
	2013	2012
Land	\$1,246,001	\$1,246,001
Construction in progress	971,314	626,224
Buildings and improvements	287,532	308,825
Infrastructure	10,318,923	10,764,788
Machinery and equipment	359,323	489,040
Vehicles	311,589	396,351
Totals	\$13,494,682	\$13,831,229

Debt

At year end, the Town had \$18.27 million in notes, bonds, capital leases, other post-employment benefits (OPEB), CalPERS side fund, and compensative absences. This is an increase compared to the prior year of 3.2 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	
	2013	2012
Bonds payable & accreted interest	\$11,809,914	11,972,653
Capital leases	637,140	783,922
OPEB	4,471,556	4,274,192
CalPERS side fund	928,140	0
Compensated absences	419,033	675,001
Total Liabilities	\$18,265,783	\$17,705,768

No additional bonds or notes were issued in 2012/13. As indicated in the capital assets section, only minimal purchases were made during 2012/13 and one lease was paid off. By implementing a vesting schedule for new hires, starting an irrevocable trust to begin funding the future obligation, and by capping benefits for all employee groups, the Town made considerable progress in reducing the OPEB obligation reported for 2012/13 as required by GASB 45. For the first year, the Town recorded the liability associated with CalPERS retirement benefits side fund as required by the Governmental Standards Accounting Board. Compensated absences are reduced because of fewer employees on the Town's books.

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

THE TOWN AS TRUSTEE

The Town is the trustee, or fiduciary, for a number of donation and found money type funds. As of January 2012, it also elected to become the successor agency of the former Paradise Redevelopment Agency. The Town's role is now to manage the receipt and disbursement of monies related to debt service of enforceable obligations. All of this related activity is now being accounted for in a private-purpose trust fund. The Town is responsible for the assets in these funds and must only use these funds as indicated in the trust arrangements. All of the Town's fiduciary activities are reported in separate fiduciary funds financial statements, including a Statements of Net Position and Changes in Net Position. 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 \$100,580 and the private-purpose trust fund net position is negative \$6.9 million as of June 30, 2013.

NEXT YEAR'S BUDGET AND ASSUMPTIONS

At the issuance of these financial statements, eight of the twelve months of the 2013/14 fiscal year have been completed. With the local economy slowly recovering, the Town is starting to see some revenue growth. Property taxes and motor vehicle in lieu is projected to grow 2.21 percent. Also, continuing improvement is being seen in consumer spending areas like sales taxes and franchise fees which are projected to grow 4.3 and 2 percent respectively. To date, building activities show robust growth with a 16 percent increase projected through the end of the year. General fund service fees are the category of revenues still declining. There is a correlation between the reduced staffing levels and the amount of service fees that can be generated. The amended general fund budget for 2013/14 currently has \$9.4 million available for appropriations before considering transfers in, and \$9.8 million with transfers. This is about a 1 percent increase and a 1 percent decrease in revenues respectively compared to the year being reported. It is currently expected that 2014/15 will have an improved revenue outlook with modest growth projected.

Additional cutbacks and employee concessions have been implemented for the 2013/14 fiscal year. Some of the cutbacks, like employee concessions, deferred maintenance and equipment replacement, cannot be sustained forever, but it is providing the needed savings for 2013/14. A summary of employee concessions and reorganization is indicated below. Current general fund budgeted expenditures amount to \$9.7 million, a 2.3% reduction from the prior year. The amended budget projects a balanced budget with \$176,312 being added to the general fund ending fund balance.

- ✓ All employees are paying 100% of the CalPERS employee contribution which is 7% of salary for Miscellaneous Employees and 9% for Public Safety Employees.
- ✓ All employee units have agreed to cap the amount the Town contributes toward health insurance premiums as away to reduce the OPEB obligation. According to the most recent actuary study received for the OPEB obligation, this reduced the present value of future benefits to \$13.6 million which is a 70.3 percent reduction compared to the original \$45.8 million.
- ✓ A 5% salary reduction or equivalent has been negotiated and implemented for all employee groups through the end of 2013/14.

- ✓ New hires are now entering second and third tiers of retirement plans which are providing some immediate expenditure savings.
- ✓ By cutting back and restructuring in non general fund activities, the Town has eliminated the need for the general fund to transfer funds into any other fund in order to eliminate structural deficits.

The general fund budget five year projection shows revenue growth of about 1.8 percent for the next five years. Expenditures for that same period are projected to grow about 2.1 percent. Town Council and Management are committed to maintaining a balanced budget and will make additional cutbacks as necessary. Management and elected officials are also evaluating cost recovery and other ways to diversify the revenues of the Town. Finally, of high importance will be establishing policy that minimizes unfunded liability and reduces the future obligations of the Town to a level that the Town can sustain.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

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

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TOWN OF PARADISE
STATEMENT OF NET POSITION
June 30, 2013

	Governmental Activities
<hr/>	
ASSETS	
Cash and investments	\$ 2,790,120
Restricted cash and investments with fiscal agents	51,760
Accounts receivable	1,968,867
Interest receivable	1,639
Prepaid items	123
Advances to the Successor Agency Trust Funds	1,898,321
Loans receivable	8,445,253
Deferred charges - net of accumulated amortization	210,055
Capital assets:	
Nondepreciable:	
Land and construction in progress	2,217,315
Depreciable:	
Infrastructure, buildings, vehicles, and equipment	20,489,159
Accumulated depreciation	(9,211,792)
	<hr/>
Total assets	28,860,820
	<hr/>
LIABILITIES	
Accounts payable	1,147,837
Accrued wages	169,057
Noncurrent liabilities:	
Due within one year	1,358,812
Due in more than one year	16,906,971
	<hr/>
Total liabilities	19,582,677
	<hr/>
NET POSITION	
Net investment in capital assets	4,667,059
Restricted for:	
Public safety	210,804
Streets and roads	2,192,316
Community development	9,365,011
Wastewater and drainage	652,087
Unrestricted	(7,809,134)
	<hr/>
Total net position	\$ 9,278,143
	<hr/>

The notes to the financial statements are an integral part of this statement.

TOWN OF PARADISE
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2013

		Program Revenues		
		Charges for	Operating	Capital
	Expenses	Services	Contributions	Contributions
			and Grants	and Grants
Governmental activities:				
General government	\$ 1,477,307	\$ 69,625	\$ 449,730	\$ -
Community development	709,564	757,353	3,168,172	
Public safety	7,276,665	192,234	584,698	12,083
Public works	562,190	76,375	1,903	
Parks and recreation	24,773	14,654		
Streets	1,875,940		1,663,238	153,616
Unallocated depreciation	975,481			
Interest on long-term debt	788,161			
Total governmental activities	<u>13,690,081</u>	<u>1,110,241</u>	<u>5,867,741</u>	<u>165,699</u>
Total government	<u>\$ 13,690,081</u>	<u>\$ 1,110,241</u>	<u>\$ 5,867,741</u>	<u>\$ 165,699</u>

General Revenues:

Taxes:

Secured and unsecured property taxes

Sales and use taxes

Transient lodging tax

Franchise taxes

Real property transfer taxes

Other taxes

Motor vehicle in-lieu, unrestricted

Homeowners property tax relief, unrestricted

Investment income

Other

Total general revenues

Change in net position

Net position at beginning of fiscal year

Prior period adjustments

Net position at beginning of fiscal year, restated

Net position at end of fiscal year

The notes to the financial statements are an integral part of this statement.

Net
Governmental
Activities

\$ (957,952)
3,215,961
(6,487,650)
(483,912)
(10,119)
(59,086)
(975,481)
(788,161)

(6,546,400)

(6,546,400)

4,159,976
1,688,197
190,085
847,186
48,900
3,358
1,913,039
69,436
4,551
84,541

9,009,269

2,462,869

7,389,682

(574,408)

6,815,274

\$ 9,278,143

TOWN OF PARADISE
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2013

	General Fund	Home Grant Fund	Cal Home Rehabilitation Fund
ASSETS			
Cash and investments	\$ -	\$ 84,608	\$ 53,470
Restricted cash and investments with fiscal agents	70		
Accounts receivable	727,319		
Interest receivable	279		23
Prepaid items	123		
Due from other funds			
Advances receivable			
Advances receivable from the Successor Agency Trust Funds	1,898,321		
Loans receivable	1,129	6,391,767	1,463,562
	<u>2,627,241</u>	<u>6,476,375</u>	<u>1,517,055</u>
Total assets	<u>\$ 2,627,241</u>	<u>\$ 6,476,375</u>	<u>\$ 1,517,055</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 586,535	\$ 385	\$ -
Accrued wages	125,315		
Due to other funds	459,242		
Advances payable	73,992		
Unearned revenue		6,391,767	1,463,562
	<u>1,245,084</u>	<u>6,392,152</u>	<u>1,463,562</u>
Total liabilities	<u>1,245,084</u>	<u>6,392,152</u>	<u>1,463,562</u>
Fund Balances:			
Nonspendable			
Loans receivable	1,129		
Prepaid items	123		
Advances	1,898,321		
Restricted		84,223	53,493
Unassigned	(517,416)		
	<u>1,382,157</u>	<u>84,223</u>	<u>53,493</u>
Total fund balances	<u>1,382,157</u>	<u>84,223</u>	<u>53,493</u>
Total liabilities and fund balances	<u>\$ 2,627,241</u>	<u>\$ 6,476,375</u>	<u>\$ 1,517,055</u>

The notes to the financial statements are an integral part of this statement.

First Time Home Buyer Fund	Other Governmental Funds	Totals
\$ -	\$ 2,610,889	\$ 2,748,967
	51,690	51,760
223,739	1,017,809	1,968,867
	1,337	1,639
		123
	981,718	981,718
	73,992	73,992
		1,898,321
	588,795	8,445,253
<u>\$ 223,739</u>	<u>\$ 5,326,230</u>	<u>\$ 16,170,640</u>
\$ 222,163	\$ 338,754	\$ 1,147,837
	43,742	169,057
1,576	520,900	981,718
		73,992
	588,795	8,444,124
<u>223,739</u>	<u>1,492,191</u>	<u>10,816,728</u>
		1,129
		123
		1,898,321
	3,838,378	3,976,094
	(4,339)	(521,755)
	3,834,039	5,353,912
<u>\$ 223,739</u>	<u>\$ 5,326,230</u>	<u>\$ 16,170,640</u>

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TOWN OF PARADISE
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
June 30, 2013

Fund Balances - Governmental Funds \$ 5,353,912

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 have not been included as financial resources in the governmental funds. 13,494,682

Deferred charges represent costs associated with the issuance of long-term debt, which are deferred and amortized over the period during which the debt is outstanding. The costs are reported as expenditures of current financial resources in the governmental funds.

Deferred charges 210,055

The liabilities below are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Bonds payable, net of original issue discount	\$	(8,400,538)	
Accreted interest payable		(3,409,376)	
Capital leases payable		(637,140)	
Other post-employment benefits		(4,471,556)	
PERS side fund		(928,140)	
Compensated absences		(419,033)	
		(18,265,783)	(18,265,783)

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

41,153

Under the modified accrual basis of accounting used in the governmental funds, revenues are not recognized for transactions that do not represent available financial resources. In the statement of net position and statement of activities, however, revenues and assets are reported regardless of when financial resources are available.

8,444,124

NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ 9,278,143

The notes to the financial statements are an integral part of this statement.

TOWN OF PARADISE
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2013

	General Fund	Home Grant Fund	Cal Home Rehabilitation Fund
Revenues:			
Taxes and assessments	\$ 6,934,344	\$ -	\$ -
Licenses, permits, and impact fees	3,358		
Fines and forfeitures	67,936		
Use of money and property	4,505		91
Intergovernmental revenues	2,175,438		
Charges for services	189,743		
Program income		89,144	
Other revenues	21,986		
Total revenues	<u>9,397,310</u>	<u>89,144</u>	<u>91</u>
Expenditures:			
Current:			
General government	1,490,437		
Community development	193,850		
Public safety	7,098,359		
Public works	51,016		
Parks and recreation	24,117		
Streets			
Capital outlay	61,004		
Debt service:			
Principal	773,949		
Interest and fiscal charges	294,875		
Total expenditures	<u>9,987,607</u>		
Excess of revenues over (under) expenditures	<u>(590,297)</u>	<u>89,144</u>	<u>91</u>
Other Financing Sources (Uses):			
Proceeds from the issuance of debt	30,000		
Transfers in	607,102		
Transfers out	(1,535)	(8,981)	
Total other financing sources (uses)	<u>635,567</u>	<u>(8,981)</u>	
Net change in fund balances	45,270	80,163	91
Fund balances - July 1, 2012	<u>1,336,887</u>	<u>4,060</u>	<u>53,402</u>
Fund balances - June 30, 2013	<u>\$ 1,382,157</u>	<u>\$ 84,223</u>	<u>\$ 53,493</u>

The notes to the financial statements are an integral part of this statement.

First Time Home Buyer Fund	Other Governmental Funds	Totals
\$ -	\$ 131,122	\$ 7,065,466
	658,281	661,639
	38,350	106,286
	10,926	15,522
2,762,684	2,933,952	7,872,074
	115,861	305,604
	6,044	95,188
	62,963	84,949
<u>2,762,684</u>	<u>3,957,499</u>	<u>16,206,728</u>
	882	1,491,319
2,732,306	465,525	3,391,681
	417,143	7,515,502
	549,090	600,106
		24,117
	1,795,674	1,795,674
	549,011	610,015
	63,961	837,910
		294,875
<u>2,732,306</u>	<u>3,841,286</u>	<u>16,561,199</u>
<u>30,378</u>	<u>116,213</u>	<u>(354,471)</u>
	51,687	81,687
	784,661	1,391,763
<u>(30,378)</u>	<u>(1,135,364)</u>	<u>(1,176,258)</u>
<u>(30,378)</u>	<u>(299,016)</u>	<u>297,192</u>
	(182,803)	(57,279)
	4,016,842	5,411,191
<u>\$ -</u>	<u>\$ 3,834,039</u>	<u>\$ 5,353,912</u>

TOWN OF PARADISE
RECONCILIATION OF THE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2013

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances, which measure only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCES \$ (57,279)

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those capital assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation of \$975,481 exceeds capital outlays of \$638,934 in the current period. (336,547)

Unearned revenues, not recognized as revenues in the governmental fund statements because the revenues were not available within 60 days of close of fiscal year. This is the net change. 2,636,660

Bond proceeds provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Costs associated with the issuance of long-term debt are reported as expenditures in the governmental funds, but are deferred and amortized throughout the period during which the related debt is outstanding in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but in the Statement of Net Position, the repayment reduces long-term liabilities.

Repayment of debt principal is added back to fund balance		
Bonds payable	\$ 609,441	
Capital leases	228,469	
Accreted interest, net change	(446,702)	
PERS side fund, net change	5,538	
Amortization expense of costs of issuance	(6,453)	
Proceeds from capital leases	<u>(81,687)</u>	308,606

This is the amount of the change in the payable relating to other post-employment benefits payable in the current period. (197,364)

Accrued interest is interest due on long-term debt payable. This is the net change in accrued interest for the current period. 27,211

The amounts below, included in the Statement of Activities, do not provide (require) the use of current financial resources and, therefore, are not reported as revenues or expenditures in the governmental funds (net change):

Compensated absences	255,968
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Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of the internal service funds is reported with the governmental activities. (174,386)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 2,462,869</u></u>
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The notes to the financial statements are an integral part of this statement.

TOWN OF PARADISE
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
June 30, 2013

	Governmental Activities - Internal Service Fund
ASSETS	
Current Assets:	
Cash and investments	\$ 41,153
Total current assets	41,153
Total assets	41,153
NET POSITION	
Unrestricted	41,153
Total net position	\$ 41,153

The notes to the financial statements are an integral part of this statement.

TOWN OF PARADISE
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2013

	Governmental Activities- Internal Service Fund
Operating Revenues:	
Other revenue	\$ 41,119
Total operating revenues	41,119
Operating income	41,119
Income (Loss) before transfers	41,119
Transfers out	(215,505)
Change in net position	(174,386)
Net Position at July 1, 2012	215,539
Net Position at June 30, 2013	\$ 41,153

The notes to the financial statements are an integral part of this statement.

TOWN OF PARADISE
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2013

	Governmental Activities- Internal Service Fund
Cash Flows from Operating Activities:	
Cash received from users/departments	\$ 256,624
Net cash provided (used) by operating activities	256,624
Cash Flows from Non-Capital and Related Financing Activities:	
Transfers out	(215,505)
Net cash provided(used) by non-capital and related financing activities	(215,505)
Net increase(decrease) in cash and cash equivalents	41,119
Cash and cash equivalents - July 1, 2012	34
Cash and cash equivalents - June 30, 2013	\$ 41,153
Reconciliation of Cash and Cash Equivalents to Statement of Net Position:	
Cash and investments	\$ 41,153
Total Cash and Investments	\$ 41,153
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	\$ 41,119
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
(Increase) decrease in operating assets:	
Accounts receivable	215,505
Net cash provided (used) by operating activities	\$ 256,624

The notes to the financial statements are an integral part of this statement.

TOWN OF PARADISE
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
June 30, 2013

	Private-Purpose Trust Funds	Agency Funds
Assets		
Cash and investments	\$ 23,381	\$ 99,421
Restricted cash and investments with fiscal agents	372,975	
Accounts receivable		1,121
Interest receivable		38
Loans receivable	506	
Deferred charges, net of accumulated amortization	149,049	
Land	294,246	
	<hr/>	<hr/>
Total assets	<u>\$ 840,157</u>	<u>\$ 100,580</u>
Liabilities		
Accounts payable	\$ -	\$ 2,557
Interest payable	27,211	
Due to others		98,023
Long-term debt, due within one year	7,802	
Long-term debt, due in more than one year	7,654,785	
	<hr/>	<hr/>
Total liabilities	<u>7,689,798</u>	<u>\$ 100,580</u>
Net Position		
Unrestricted	(6,849,641)	
Total net position (deficit)	<u>\$ (6,849,641)</u>	

The notes to the financial statements are an integral part of this statement.

TOWN OF PARADISE
STATEMENT OF CHANGES IN NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
For the Fiscal Year Ended June 30, 2013

	Private-Purpose Trust Funds
	<u> </u>
Additions:	
Taxes and assessments	\$ 376,245
Investment revenue	<u> 74</u>
Total additions	<u> 376,319</u>
Deductions:	
Community development	99,225
Interest expense	<u> 380,639</u>
Total deductions	<u> 479,864</u>
Change in net position	(103,545)
Net Position (deficit) - July 1, 2012	<u> (6,746,096)</u>
Net Position (deficit) - June 30, 2013	<u><u> \$ (6,849,641)</u></u>

The notes to the financial statements are an integral part of this statement.

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The accompanying basic financial statements present the financial activity of the Town of Paradise (Town), which is the primary government, along with the financial activities of its component units, which are entities for which the Town is financially accountable. Although they are separate legal entities, blended component units are, in substance, part of the Town's operations and are reported as an integral part of the Town's basic financial statements. The Town's component units, which are described below, are blended component units of the Town.

The Town Council serves in a separate session as the governing body of the Town of Paradise Housing Authority, which was established in February 2012 to serve as the Housing Successor Agency for the dissolved Redevelopment Agency. The Town of Paradise Housing Authority is reported as a special revenue fund.

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 Governmental Accounting Standards Board (GASB) is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

These Statements require that the financial statements described below be presented:

Government-wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the primary government (Town) and its component units. These statements include the financial activities of the overall Town government, except for fiduciary activities. Eliminations have been made to minimize double counting or internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. The Statement of Activities presents a comparison between direct expenses and program revenues for each segment 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 of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program, and (c) fees, grants, and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the Town's funds, including fiduciary funds and blended component units. Separate statements for each fund category—*governmental* and *fiduciary*—are presented. The emphasis of fund financial statements is on major individual funds, each of which is displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

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

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

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements (Continued)

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

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

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

C. Major Funds

GASB Statement No. 34 defines major funds and requires that the Town's major governmental and proprietary funds are identified and presented separately in the fund financial statements. All other funds, called non-major funds, are combined and reported in a single column, regardless of their fund-type.

Major funds are defined as funds that have either assets, liabilities, revenues, or expenditures/expenses equal to ten percent of their fund-type total or five percent of the overall total (including governmental and business type funds). The General Fund is always a major fund. The Town may also select other funds it believes should be presented as major funds.

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

General Fund

This fund accounts for all financial resources except those to be accounted for in another fund. It is the general operating fund of 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.

First Time Home Buyer Fund

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

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basis of Accounting

The government-wide, proprietary, and fiduciary funds financial statements are reported using the *economic resources measurement* focus and use the full *accrual basis* of accounting. Revenues are recorded when *earned* and expenses are recorded at the time liabilities are *incurred*, regardless of when the related cash flows take place.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both government-wide and proprietary funds financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

Governmental funds are reported using the *current financial resources* measurement focus and the *modified accrual* basis of accounting. Under this method, revenues are recognized when *measurable and available*. The Town considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after the fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent that they have matured. Capital asset acquisitions are reported as *expenditures* in governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as *other financing sources*.

Non-exchange transactions, in which the Town gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenues from property taxes are recognized in the fiscal year for which the taxes are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Other revenues susceptible to accrual include other taxes, intergovernmental revenues, interest, and charges for services.

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 may be available to finance program expenditures/expenses. The Town's policy is to first apply restricted grant resources to such programs, followed by general revenues, if necessary.

E. Compensated Absences

In compliance with Governmental Accounting Standards Board Statement No. 16, the Town has established a liability for accrued sick leave and vacation in relevant funds. All vacation is accrued when incurred in the government-wide and trust funds financial statements. This liability is set up for the current employees at the current rates of pay. If sick leave and vacation are not used by the employee during the term of employment, compensation is payable to the employee at the time of retirement. Such compensation is calculated at the employee's prevailing rate at the time of retirement or termination. Each fiscal year, an adjustment to the liability is made based on pay rate changes and adjustments for the current portion. The General Fund is primarily responsible for the repayment of the governmental portion of compensated absences.

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Property Taxes

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

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

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

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

G. Capital Assets

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

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

H. Use of Estimates

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

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. New Accounting Pronouncements

For the fiscal year ending June 30, 2013, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 60 “*Accounting and Financial Reporting for Service Concession Arrangements.*” This Statement is effective for periods beginning after December 15, 2011. The objective of this Statement is to improve financial reporting by addressing issues related to Service Concession Arrangements. This Statement improves consistency in reporting and enhances the comparability of the accounting and financial reporting of Service Concession Arrangements among state and local governments. Implementation of the GASB Statement No. 60 did not have an impact on the Town’s financial statements for the fiscal year ended June 30, 2013.

Governmental Accounting Standards Board Statement No. 61

For the fiscal year ending June 30, 2013, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 61 “*The Financial Reporting Entity: Omnibus.*” This Statement is effective for periods beginning after June 15, 2012. The objective of this Statement is to improve financial reporting for component units. This Statement modifies certain requirements for inclusion of component units in financial reporting entity and clarifies the reporting of equity interests in legally separate organizations. Implementation of the GASB Statement No. 61 did not have an impact on the Town’s financial statements for the fiscal year ended June 30, 2013.

Governmental Accounting Standards Board Statement No. 62

For the fiscal year ending June 30, 2013, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 62 “*Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.*” This Statement is effective for periods after December 15, 2011. The objective of this Statement is to incorporate into the GASB’s authoritative literature certain accounting and financial reporting guidance that is included in the FASB and AICPA pronouncements issued on or before November 30, 1989. This Statement specifically identifies and consolidates the accounting and financial reporting provisions that apply to state and local governments. Implementation of the GASB Statement No. 62 did not have an impact on the Town’s financial statements for the fiscal year ended June 30, 2013.

Governmental Accounting Standards Board Statement No. 63

For the fiscal year ending June 30, 2013, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 63 “*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.*” This Statement is effective for periods beginning after December 15, 2011. The objective of this Statement is to establish guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position. The Statement sets forth framework that specifies where deferred outflows of resources and deferred inflows of resources, as well as assets and liabilities should be displayed. This Statement also specifies how net position, no longer referred to as net assets, should be displayed. Implementation of the Statement and the impact of the Town’s financial statements are explained in Note 10.A.

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for governmental funds. The Town's budget ordinance requires that, in June of each year, the Town Manager must submit a preliminary budget that includes projected expenditures and the means of financing them to the Town Council for the fiscal year commencing the following July 1. As modified during public study sessions, the preliminary budget becomes the proposed budget. Following public hearings on the proposed budget, the final annual budget is adopted by the Town Council in June (of the current fiscal year). After adoption of the final budget, transfers of appropriations within a general fund department, or within other funds, can be made by the Town Manager. Budget modifications between funds; increases or decreases to a fund's overall budget; or transfers that affect capital projects, must be approved by the Town Council or Agency Board. Authorized amendments are normally made during the fiscal year.

Budgetary control is enhanced by integrating the budget into the general ledger accounts. Encumbrance accounting is employed by the Town.

There were no budgets prepared for the Cluster Septic Special Revenue Fund, Highway Safety Improvement Special Revenue Fund, Town of Paradise Housing Authority Fund, and the Wastewater Design Assessment District Debt Service Fund.

B. Deficit Fund Balance

Non-major Fund

A deficit fund balance of \$4,339 exists in the Cluster Septic Fund. The fund balance deficit is primarily due to the Town incurring costs in excess of revenues. The Town will alleviate this deficit as revenues are received.

C. Excess of Expenditures Over Appropriations

The following are funds in which certain expenditures exceeded appropriations for the fiscal year ended June 30, 2013:

<u>Funds</u>	<u>Final Appropriation</u>	<u>Expenditures</u>	<u>Excess</u>
Major Fund:			
First Time Home Buyer Fund	\$ 204,311	\$ 2,732,306	\$ 2,527,995
Non-major Funds:			
EDBG Repayment Fund	52,516	89,315	36,799
HUD Fund	3,500	6,683	3,183
Citizen Police Fund	1,400	7,560	6,160
Alcoholic Beverage Control Fund	20,657	20,794	137
CalGRIP Fund	103,800	104,539	739
Abandoned Vehicle Fund	105	244	139
Traffic Safety - DUI Impound Fees Fund	11,900	17,777	5,877

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 3 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2013 are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	\$ 2,790,120
Restricted cash and investments with fiscal agents	51,760
Fiduciary funds:	
Cash and investments	122,802
Restricted cash and investments with fiscal agents	372,975
Total cash and investments	<u>\$ 3,337,657</u>

Cash and investments as of June 30, 2013 consist of the following:

Petty cash	\$ 1,950
Deposits with financial institutions	285,273
Investments	3,050,434
Total cash and investments	<u>\$ 3,337,657</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 (LAIF)	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	3 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 THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

Investments Authorized by Debt Agreements

Investments of debt proceeds held by bond trustees 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 for investments held by bond trustees. 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

Disclosures 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 manages its exposure to interest rate risk 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 flows and liquidity needed for operations.

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 manages its exposure to interest rate risk 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 flows and liquidity needed for operations.

Information about the sensitivity of the fair values of the Town's investments and those held by bond trustees to market interest rate fluctuations is provided by the following table that shows the distribution of the Town's investments by maturity:

Investment Type	Totals	Remaining Maturity (in Months)					
		12 Months Or Less	13 to 24 Months	25-36 Months	37-48 Months	49-60 Months	More Than 60 Months
State Investment Pool (LAIF)	\$ 2,625,699	\$ 2,625,699	\$ -	\$ -	\$ -	\$ -	\$ -
Held by Bond Trustees:							
Money Market Funds	424,735	424,735					
Totals	<u>\$ 3,050,434</u>	<u>\$ 3,050,434</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The Town has no investments (including investments held by bond trustees) that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above).

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, the Town's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End			
				AAA	AA	A	Not Rated
State Investment Pool (LAIF)	\$ 2,625,699	N/A	\$ -	\$ -	\$ -	\$ -	\$ 2,625,699
Held by Bond Trustees:							
Money Market Funds	424,735	N/A		424,735			
Totals	<u>\$ 3,050,434</u>		<u>\$ -</u>	<u>\$ 424,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,625,699</u>

Concentration of Credit Risk

The investment policy of the Town contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The Town has no investments in any one issuer (other than mutual funds, money market funds, and external investment pools) that represent 5% or more of the total Town investments.

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 and the Town's investment policy do 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 governmental unit). The fair 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 deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2013, all of the Town's deposits with financial institutions in excess of federal depository insurance limits were held in collateralized accounts as required by the California Government Code as stated above.

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 3 - CASH AND INVESTMENTS (CONTINUED)

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 LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

NOTE 4 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund Balances

The composition of interfund balances at June 30, 2013, is as follows:

Current Interfund Balances

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

Receivable Fund	Payable Fund	Amount
<u>Non-major Fund - Special Revenue Fund:</u>	<u>Major Funds:</u>	
Local Transportation fund	General Fund	\$ 459,242
Local Transportation fund	First Time Home Buyer Special Revenue Fund	1,576
<u>Non-major Fund - Special Revenue Fund:</u>	<u>Non-major Funds - Special Revenue Funds:</u>	
Local Transportation fund	Cluster Septic Fund	4,339
Local Transportation fund	SLESF Fund	28,586
Local Transportation fund	Alcoholic Beverage Control Fund	5,410
Local Transportation fund	CMAQ Fund	334,459
Local Transportation fund	Highway Safety Improvement Fund	5,118
Local Transportation fund	CalGRIP Fund	36,339
Local Transportation fund	School Resources Officer Fund	6,250
Local Transportation fund	Safe Route to School Fund	9,940
Local Transportation fund	CDBG Fund	13,476
Local Transportation fund	Building Safety and Waste Water Services Fund	66,840
Local Transportation fund	AVOID Fund	10,143
	Total	<u>\$ 981,718</u>

Long-term Advances

Receivable Fund	Payable Fund	Amount
<u>Non-major Funds - Special Revenue Fund:</u>	<u>Major Fund:</u>	
Building Safety and Waste Water Services	General Fund	\$ 73,992

In the fiscal year 2003/2004, the 10-year advance of \$248,000 from the Building Safety and Waste Water Services Fund was to assist the General Fund's deficit. The interest rate on this advance rate is 3.75%. As of June 30, 2013, the balance of the advance was \$43,062. In addition, in the fiscal year 2005/2006, the 10-year advance of \$100,000 was to assist General Fund due to its lower revenue and high benefit costs related to CalPERS. The interest rate on this advance rate is 4.97%. As of June 30, 2013, the balance of the advance was \$30,930.

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 4 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (Continued)

Interfund Transfers

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

Interfund transfers were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Fund	\$ 607,102	\$ 1,535
Home Grant Fund		8,981
First Time Home Buyer Fund		30,378
Internal Service Fund:		
Self Insurance Fund		215,505
Non-major Governmental Funds:		
Special Revenue Funds:		
Animal Control Shelter Fund		24,605
Gas Tax Fund	164,067	128,366
Traffic Safety Fund		30,000
EDBG Repayment Fund	39,359	24,027
SLESF Fund		50,000
CMAQ Fund		416,288
Highway Safety Improvement Fund		5,118
95 Impact Road Fund		205,106
Building Safety and Waste Water Services Fund		110,950
Local Transportation		3,976
Abandoned Vehicle Fund		3,001
95 Impact Drainage Fund	36,513	
Capital Projects Fund:		
Capital Improvement Fund	544,722	
Transportation Capital Projects Fund		133,927
Totals	<u>\$ 1,391,763</u>	<u>\$ 1,391,763</u>

Advances To/Advances From Other Funds

Advances to/from other funds are non-current interfund loans and are offset by a nonspendable fund balance indication in applicable governmental funds to indicate they are not in spendable form. The following are advances to/from other funds as of June 30, 2013:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
<u>Major Fund:</u>	<u>Private-Purpose Trust Fund:</u>	
General Fund	Successor Redevelopment Agency Fund	\$ 1,898,321

The advance of \$1,060,321 from the General fund of the Town was to assist the Successor Agency with administrative, operation, and program costs. The interest rate on this advance rate is 4.50%. In addition, the advance of \$838,000 was due to the cash shortage of the Successor Agency. Both of the advances in total were \$1,898,321 as of June 30, 2013.

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 5 – 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. Although these loans are expected to be repaid in full, their balance has been offset by deferred revenue, as they are not expected to be repaid during the current fiscal year. The balance of the loans receivable arising from these programs at June 30, 2013, was \$8,444,124, which included loans to homeowners totaling \$5,444,124, and loans to the developer (Paradise Community Village) totaling \$3,000,000.

The general fund has loans receivable at June 30, 2013, of \$1,129 for employee computer loans. Under the agreements with the employees, the employees pay back these loans through payroll deductions.

NOTE 6 - CAPITAL ASSETS

Governmental Activities

Capital asset governmental activity for the fiscal year ended June 30, 2013 was as follows:

	Balance at June 30, 2012	Additions	Deletions	Transfers	Balance at June 30, 2013
Capital Assets, not being depreciated:					
Land	\$ 1,246,001	\$ -	\$ -	\$ -	\$ 1,246,001
Construction in progress	626,224	597,991		(252,901)	971,314
Total	<u>1,872,225</u>	<u>597,991</u>		<u>(252,901)</u>	<u>2,217,315</u>
Capital Assets, being depreciated:					
Buildings and improvements	1,730,837				1,730,837
Infrastructure	13,808,209			252,901	14,061,110
Machinery and equipment	1,617,411	10,943			1,628,354
Vehicles	3,278,811	30,000	(239,953)		3,068,858
Total	<u>20,435,268</u>	<u>40,943</u>	<u>(239,953)</u>	<u>252,901</u>	<u>20,489,159</u>
Less accumulated depreciation for:					
Buildings and improvements	(1,422,012)	(21,293)			(1,443,305)
Infrastructure	(3,043,421)	(698,766)			(3,742,187)
Machinery and equipment	(1,128,371)	(140,660)			(1,269,031)
Vehicles	<u>(2,882,460)</u>	<u>(114,762)</u>	<u>239,953</u>		<u>(2,757,269)</u>
Total	<u>(8,476,264)</u>	<u>(975,481)</u>	<u>239,953</u>		<u>(9,211,792)</u>
Capital Assets being depreciated, net	<u>11,959,004</u>	<u>(934,538)</u>		<u>252,901</u>	<u>11,277,367</u>
Capital Assets, net	<u>\$ 13,831,229</u>	<u>\$ (336,547)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,494,682</u>

Depreciation expense of \$975,481 is shown in the statement of activities as unallocated depreciation.

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 7 –LONG-TERM DEBT

A. Compensated Absences

Town employees accumulate earned but unused vacation and sick leave benefits, which can be converted to cash at termination of employment. The Town has estimated that the due within one year balance of compensated absences is \$222,812. 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, 2013, total \$196,221 for governmental activities.

B. Bonds Payable

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

Interest on Series A-2 capital appreciation bonds is payable on June 1 and December 1. The rate of interest varies from 5.160% to 5.694% per annum. Principal is payable in annual installments ranging from \$238,761 to \$648,234 commencing on June 1, 2010 and ending on June 1, 2031. The balance outstanding as of June 30, 2013 was \$8,400,538. The accreted interest on the capital appreciation bonds balance as of June 30, 2013 was \$3,409,376.

Fiscal Year Ending June 30,	Bonds Payable		
	Principal	Interest*	Total
2014	\$ 597,611	\$ 267,389	\$ 865,000
2015	580,547	309,453	890,000
2016	570,929	354,071	925,000
2017	553,594	401,406	955,000
2018	536,963	448,037	985,000
2019-2023	2,479,528	2,955,472	5,435,000
2024-2028	2,191,631	4,198,369	6,390,000
2029-2031	889,735	2,335,265	3,225,000
	<u>\$ 8,400,538</u>	<u>\$ 11,269,462</u>	<u>\$ 19,670,000</u>

*The amount includes accreted interest.

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 7 –LONG-TERM DEBT (CONTINUED)

C. Capital Lease Obligations

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

Leasource Financial Services, Inc. #1

During the fiscal year 2008-2009, the Town entered into an agreement to lease various equipment and vehicles. The lease requires 5 annual installments of \$45,947 until February 2013. The total amount of the lease was for \$209,651. The lease obligations were paid off during the fiscal year 2012-2013 with the final principal payment of \$43,936.

West America Bank Lease #1

During the fiscal year 2003-2004, the Town entered into an agreement to lease a Wildland Pumper fire truck and one police command vehicle. The lease requires quarterly installments of \$6,690 until April 2009 and quarterly installments of \$4,888 thereafter until April 2014. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2013 were as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Payment</u>
2014	\$ 19,621
Total minimum lease payments	19,621
Less: amount representing interest	<u>(555)</u>
Present value of minimum lease payments	<u>\$ 19,066</u>

West America Bank Lease #3

During the fiscal year 2007-2008, the Town entered into an agreement to lease a fire engine. The lease requires 10 annual installments of \$45,527 until September 2016. The total amount of the lease was for \$373,523. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2013 were as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Payment</u>
2014	\$ 45,527
2015	45,527
2016	45,527
2017	<u>45,527</u>
Total minimum lease payments	182,108
Less: amount representing interest	<u>(19,655)</u>
Present value of minimum lease payments	<u>\$ 162,453</u>

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 7 –LONG-TERM DEBT (CONTINUED)

C. Capital Lease Obligations (Continued)

Inland Leasing Inc. #1

During the fiscal year 2008-2009, the Town entered into an agreement to lease a Bizhub C 451F Copier with a zero percent interest rate. The lease requires monthly installments of \$364 until October 2013. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2013 were as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Payment</u>
2014	\$ 1,447
Total minimum lease payments	<u>1,447</u>
Present value of minimum lease payments	<u>\$ 1,447</u>

Leasource Financial Services, Inc. #2

During the fiscal year 2010-2011, the Town entered into an agreement to lease CAD/RMS Software and Hardware. The lease requires 14 semi-annual installments of \$29,584 until February 2017. The total amount of the lease was for \$358,803. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2013 were as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Payment</u>
2014	\$ 59,167
2015	59,167
2016	59,167
2017	<u>59,166</u>
Total minimum lease payments	236,667
Less: amount representing interest	<u>(22,670)</u>
Present value of minimum lease payments	<u>\$ 213,997</u>

Leasource Financial Services, Inc. #3

During the fiscal year 2010-2011, the Town entered into an agreement to lease a Ford Ranger Truck. The lease requires 10 semi-annual installments of \$2,086 until February 2015. The total amount of the lease was for \$19,000. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2013 were as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Payment</u>
2014	\$ 4,172
2015	<u>4,172</u>
Total minimum lease payments	8,344
Less: amount representing interest	<u>(425)</u>
Present value of minimum lease payments	<u>\$ 7,919</u>

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 7 –LONG-TERM DEBT (CONTINUED)

C. Capital Lease Obligations (Continued)

Leasource Financial Services, Inc. #4

During the fiscal year 2010-2011, the Town entered into an agreement to lease Desktop computers, monitors, exchange server hardware and software, and HP StorageWorks network storage system and software. The lease requires 8 semi-annual installments of \$7,050 until February 2014. The total amount of the lease was for \$52,513. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2013 were as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Payment</u>
2014	\$ 14,100
Total minimum lease payments	14,100
Less: amount representing interest	<u>(430)</u>
Present value of minimum lease payments	<u>\$ 13,670</u>

Leasource Financial Services, Inc. #5

During the fiscal year 2010-2011, the Town entered into an agreement to lease a Ford F750 dump truck and equipment. The lease requires 7 annual installments of \$14,497 until November 2016. The total amount of the lease was for \$88,714. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2013 were as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Payment</u>
2014	\$ 14,497
2015	14,497
2016	14,497
2017	<u>14,497</u>
Total minimum lease payments	57,988
Less: amount representing interest	<u>(6,883)</u>
Present value of minimum lease payments	<u>\$ 51,105</u>

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 7 –LONG-TERM DEBT (CONTINUED)

C. Capital Lease Obligations (Continued)

Leasource Financial Services, Inc. #6

During the fiscal year 2010-2011, the Town entered into an agreement to lease two Ford F350 trucks and Equipment, and two Ford Crown Victoria cars and equipment. The lease requires 5 annual installments of \$27,921 until November 2014. The total amount of the lease was for \$127,954. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2013 were as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Payment</u>
2014	\$ 27,921
2015	<u>27,921</u>
Total minimum lease payments	55,842
Less: amount representing interest	<u>(4,403)</u>
Present value of minimum lease payments	<u>\$ 51,439</u>

Inland Leasing Inc. #2

During the fiscal year 2010-2011, the Town entered into an agreement to lease a Bizhub C552DS and Bizhub 601 Copiers with a zero percent interest rate. The lease requires monthly installments of \$431 until June 2016. The total amount of the lease was for \$25,850. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2013 were as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Payment</u>
2014	\$ 5,170
2015	5,170
2016	<u>5,288</u>
Total minimum lease payments	<u>15,628</u>
Present value of minimum lease payments	<u>\$ 15,628</u>

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 7 –LONG-TERM DEBT (CONTINUED)

C. Capital Lease Obligations (Continued)

Leasource Financial Services, Inc. #7

During the fiscal year 2011-2012, the Town entered into an agreement to lease dispatch workstation upgrade and two voice recorder. The lease requires 60 monthly installments of \$771. The total lease payment of the lease was for \$46,242. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2013 were as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Payment</u>
2014	\$ 9,249
2015	9,249
2016	9,249
2017	<u>6,934</u>
Total minimum lease payments	34,681
Less: amount representing interest	<u>(3,126)</u>
Present value of minimum lease payments	<u>\$ 31,555</u>

Leasource Financial Services, Inc. #8

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

<u>Fiscal Year Ending June 30,</u>	<u>Payment</u>
2014	\$ 11,307
2015	11,307
2016	11,307
2017	11,307
2018	<u>8,480</u>
Total minimum lease payments	53,708
Less: amount representing interest	<u>(4,847)</u>
Present value of minimum lease payments	<u>\$ 48,861</u>

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 7 –LONG-TERM DEBT (CONTINUED)

C. Capital Lease Obligations (Continued)

City of Maryville. #1

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

<u>Fiscal Year Ending June 30,</u>	<u>Payment</u>
2014	\$ 10,000
2015	<u>10,000</u>
Total minimum payments	<u>20,000</u>
Present value of minimum lease payments	<u>\$ 20,000</u>

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

During the 2004-2005 fiscal year, the Town was required to participate in the Public Employees Retirement System (PERS) risk pool. As a result, a side fund was created to account for the difference between the funded status of the pool and the funded status of the City's plan, in addition to the existing unfunded liability. The net outstanding liability at June 30, 2013 was \$928,140 which included miscellaneous plan liability totaling \$271,998, and safety plan liability totaling \$656,142. See Note 8 for further detail.

E. Changes in Long-term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2013 was as follows:

	<u>July 1, 2012</u>	<u>Prior Period</u>			<u>June 30, 2013</u>	<u>Due Within</u>
	<u>Balance</u>	<u>Adjustment</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>One Year</u>
Government activities:						
Bonds payable	\$ 9,009,979	\$ -	\$ -	\$ (609,441)	\$ 8,400,538	\$ 597,611
Accreted interest payable	2,962,674		672,261	(225,559)	3,409,376	267,389
Capital leases	783,922		81,687	(228,469)	637,140	195,964
Other post-employment benefits	4,274,192		862,647	(665,283)	4,471,556	
PERS side fund		933,678	67,342	(72,880)	928,140	75,036
Compensated absences	<u>675,001</u>		<u>66,508</u>	<u>(322,476)</u>	<u>419,033</u>	<u>222,812</u>
Governmental activities						
long-term liabilities	<u>\$ 17,705,768</u>	<u>\$ 933,678</u>	<u>\$ 1,750,445</u>	<u>\$ (2,124,108)</u>	<u>\$ 18,265,783</u>	<u>\$ 1,358,812</u>

F. Deferred Charges

Issuance costs are capitalized and amortized over the terms of the respective debt issuance using the straight line method.

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 8 - TOWN EMPLOYEES' RETIREMENT PLAN

Plan Description

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

Funding Policy

Active Plan members are required to contribute 7% (9% for safety employees) of their annual covered salary. The Town makes a percentage (depending on the employee group that the employee belongs to) of the contributions required of Town employees on their behalf and for their account. The Town is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The Town has a tier system in regards to Town Employees' Retirement Plan. The required employer contribution rates for the fiscal year 2012-2013 were as follows: Miscellaneous first tier employer contribution rate is 11.007%, Miscellaneous second tier employer contribution rate is 7.846%, Miscellaneous third tier employer contribution rate is 6.250%, Safety first tier employer contribution rate is 26.212%, Safety second tier employer contribution rate is 20.057%, and Safety third tier employer contribution rate is 11.50%. The contribution requirements of the plan members are established by State statute and the employer contribution rate is established and may be amended by CalPERS.

Funding Policy

The Town's contributions to CalPERS for the fiscal years ending June 30, 2013, 2012, and 2011, for the Miscellaneous Plan were \$170,646, \$219,863, and \$238,805, respectively, and equal 100% of the required contributions for each fiscal year. The Town's contributions to CalPERS for the fiscal years ending June 30, 2013, 2012, and 2011, for the Safety Plan were \$611,362, \$705,171, and \$601,553, respectively, and equal 100% of the required contributions for each fiscal year.

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS

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

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS (Continued)

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

	<u>Safety</u>	<u>Non-Safety</u>
Employee only	\$ 504.15	\$ 433.73
Employee plus spouse	1,008.29	867.45
Employee plus two person	1,310.79	1,127.69

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

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

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

Funding Policy

The Town contributes an amount sufficient to pay the current fiscal year's premium. For fiscal year 2012/2013, the Town contributed \$665,283, which consisted of current premiums. As of July 1, 2013, the trust was funded in the amount of \$56,110. The Town intends to continue funding on a pay-as-you-go basis for the near future, and also intends to contribute approximately \$50,000 each year to the trust.

Annual OPEB and Net Obligation

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

Annual required contribution	\$ 949,478
Interest on net OPEB obligation	183,790
Adjustment to annual required contribution	<u>(270,621)</u>
Annual OPEB cost (expense)	862,647
Contributions made	<u>(665,283)</u>
Increase in net OPEB obligation	197,364
Net OPEB obligation-beginning of fiscal year	<u>4,274,192</u>
Net OPEB obligation-end of fiscal year	<u><u>\$ 4,471,556</u></u>

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS (Continued)

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

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contribution	Net OPEB Obligation
6/30/2011	\$ 2,156,863	24.0%	\$ 3,247,374
6/30/2012	1,603,952	36.0%	4,247,192
6/30/2013	862,647	77.1%	4,471,556

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

Funded Status and Funding Progress

As of July 1, 2013 the most recent actuarial valuation date, the plan was 0.44% percent funded. The actuarial accrued liability for benefits was \$12,879,056, and the actuarial value of assets was \$56,110, resulting in an unfunded actuarial accrued liability (UAAL) of \$12,822,946. The covered payroll (annual payroll of active employees covered by the plan) was \$4,848,063 and the ratio of the UAAL to the covered payroll was 264.5%

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

Actuarial Methods and Assumptions

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

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

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

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

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

NOTE 10 – NET POSITION AND FUND BALANCES

A. Net Position

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

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

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

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

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

B. Fund Balance

In the fund financial statements, fund balances represent the net current assets of each fund. Net current assets generally represent a fund's cash and receivables, less its liabilities. With the implementation of GASB Statement No. 54, the fund balances of the governmental funds are classified as follows:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Committed – amounts that can be used only for specific purposes determined by a formal action of the governing body in the highest level of decision-making authority for the Town. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the governing body.

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 10 – NET POSITION AND FUND BALANCES (CONTINUED)

B. Fund Balance (Continued)

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Assignments can be made by either the governing body or a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

Unassigned – all other spendable amounts.

When expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing body has provided otherwise in its commitment or assignment actions.

A detailed schedule of fund balances as of June 30, 2013 is presented below:

	General Fund	Home Grant Fund	Cal Home Rehabilitation Fund	First Time Home Buyer Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Loans receivable	\$ 1,129	\$ -	\$ -	\$ -	\$ -	\$ 1,129
Prepaid	123					123
Advances	1,898,321					1,898,321
Total nonspendable fund balances	1,899,573					1,899,573
Restricted for:						
Special projects					255,409	255,409
Debt service					6,298	6,298
Community development		84,223	53,493		208,617	346,333
General plan					127,180	127,180
Public safety					210,804	210,804
Streets and roads					2,065,136	2,065,136
Wastewater and drainage					652,087	652,087
Capital projects					312,847	312,847
Total restricted fund balances		84,223	53,493		3,838,378	3,976,094
Unassigned	(517,416)				(4,339)	(521,755)
Total unassigned fund balances	(517,416)				(4,339)	(521,755)
Total fund balances	\$ 1,382,157	\$ 84,223	\$ 53,493	\$ -	\$ 3,834,039	\$ 5,353,912

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.

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 12 – CONTINGENCIES AND COMMITMENTS

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

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

NOTE 13 – RISK MANAGEMENT

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

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

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

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

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

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

The participants as of June 30, 2013 were as follows:

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

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 13 – RISK MANAGEMENT (Continued)

The following is summary financial information of the NCCSIF for the liability and workers' compensation programs for the fiscal year ended June 30, 2013:

	<u>Workers'</u> <u>Compensation</u>	<u>General</u> <u>Liability</u>
Total assets	\$ 34,543,947	\$10,074,529
Total liabilities	<u>28,823,790</u>	<u>8,401,178</u>
Net position	<u>\$ 5,720,157</u>	<u>\$ 1,673,351</u>
Operating income	\$ 7,152,874	\$ 5,946,802
Operating expenses	<u>12,666,823</u>	<u>6,133,169</u>
Net Operating income (loss)	(5,513,949)	(186,367)
Non-Operating Income (loss)	<u>(79,144)</u>	<u>9,026</u>
Net income (loss)	(5,593,093)	(177,341)
Net position, beginning of fiscal year	<u>11,313,250</u>	<u>1,850,692</u>
Net position, end of fiscal year	<u>\$ 5,720,157</u>	<u>\$ 1,673,351</u>

NOTE 14 – SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY

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

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

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

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

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

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

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

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

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

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

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

- A. Loans receivable of the Successor Agency as of June 30, 2013 consisted of business loans from Knit Wits of \$506.
- B. Deferred charges of the Successor Agency as of June 30, 2013 consisted of issuance costs that are capitalized and amortized over the terms of the respective debt issuance using the straight line method. As of June 30, 2013, the balance of deferred charges, net of accumulated depreciation, was \$149,049.
- C. Capital asset activity for the fiscal year ended June 30, 2013 was as follows:

	Balance at June 30, 2012	Additions	Deletions	Balance at June 30, 2013
Capital Assets, not being depreciated:				
Land	\$ 294,246	\$ -	\$ -	\$ 294,246
Successor Agency capital assets	\$ 294,246	\$ -	\$ -	\$ 294,246

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

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

- D. The long-term liabilities consisted of the following components for the fiscal year ended June 30, 2013:

Advance payable consisted of the advance of \$1,060,321 from the General fund of the Town was to assist the Successor Agency with administrative, operation, and program costs. The interest rate on this advance rate is 4.50%. In addition, the advance of \$838,000 was due to the cash shortage of the Successor Agency. Both of the advances in total were \$1,898,321 as of June 30, 2013.

Notes payable consisted of the following as of June 30, 2013:

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.

\$ 81,756

2006 Subordinate Tax allocation notes - the notes bear interest at 4.85% and 5.10% and are payable on December 1 and June 1, and the principal matures in full on December 1, 2016.

1,300,000

\$ 1,381,756

The future principal and interest payments for the notes payable of June 30, 2013 were as follows:

Fiscal Year Ending June 30,	Jefford's Notes Payable		2006 Tax Allocation Notes		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 11,061	\$ 6,141	\$ -	\$ 63,675	\$ 11,061	\$ 69,816
2015	11,979	5,223		63,675	11,979	68,898
2016	12,974	4,228		63,675	12,974	67,903
2017	14,050	3,152	1,300,000	63,675	1,314,050	66,827
2018	15,216	1,985			15,216	1,985
2019	16,476	723			16,476	723
	<u>\$ 81,756</u>	<u>\$ 21,452</u>	<u>\$ 1,300,000</u>	<u>\$ 254,700</u>	<u>\$ 1,381,756</u>	<u>\$ 276,152</u>

Bonds payable consisted of the following as of June 30, 2013:

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.

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

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

- D. The long-term liabilities consisted of the following components for the fiscal year ended June 30, 2013 (continued):

Bonds payable consisted of the following as of June 30, 2013: (Continued)

On February 1, 2012, the total principal balance of \$4,377,893, which was net of the \$102,107 of unamortized original issue bond discount, was transferred from the Town. The principal balance outstanding, net of \$97,490 of unamortized original bond discount, as of June 30, 2013 was \$4,382,150.

The future principal and interest payments for the bonds payable as of June 30, 2013 were as follows:

Fiscal Year Ended June 30,	Bonds Payable		
	Principal	Interest	Total
2014	\$ -	\$ 262,855	\$ 262,855
2015		262,855	262,855
2016		262,855	262,855
2017	75,000	262,855	337,855
2018	75,000	259,255	334,255
2019-2023	455,000	1,231,535	1,686,535
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>\$ 4,480,000</u>	<u>\$ 5,406,973</u>	<u>\$ 9,886,973</u>

E. Changes in Long-term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2013 was as follows:

	Balance at July 1, 2012	Additions	Reductions	Balance at June 30, 2013	Due Within One Year
Advance payable	\$ 1,898,321	\$ -	\$ -	\$ 1,898,321	\$ -
Notes payable	1,391,969		(10,213)	1,381,756	11,061
Bonds payable	4,480,000			4,480,000	
Original issue discount	(100,749)		3,259	(97,490)	(3,259)
Total	<u>\$ 5,771,220</u>	<u>\$ -</u>	<u>\$ (6,954)</u>	<u>\$ 7,662,587</u>	<u>\$ 7,802</u>

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 15 – FINANCIAL STABILITY AND GOING CONCERN

The United States entered into a financial credit crisis and although the United States Federal Government has taken actions that, at least in part, are intended to relieve and correct this financial credit crisis, future revenue and services have been and could be severely impacted. In addition, the State of California is facing a budget deficit and a financial crisis of their own, and as a result, the Town could be impacted by the decrease in revenue received from the State of California.

As of June 30, 2013, the Town's general fund cash balance is \$0 and there was no unassigned fund balance amount remaining to fund the ongoing activities of the Town (with a majority of the fund balance being categorized as nonspendable for advances due from the RDA Successor Agency Trust Fund). Additionally, the Town had an annual OPEB cost for the fiscal year ended June 30, 2013 of \$862,647, and a UAAL amount of \$12,879,056 (per information provided in the GASB 45 Actuarial Valuation Report). The annual OPEB cost for the fiscal year ended June 30, 2014 is expected to be \$875,420 (per information provided in the GASB 45 Actuarial Valuation Report). Based on this information, the Town may not be able to continue as a going concern. Management's plans regarding these matters are noted below.

Management's Response:

The management of the Town will continue to take actions to protect the remaining resources of the Town. At the time these financial statements are issued, the Town has completed eight months of the 2013/14 fiscal year without any cash flow shortages and has been able to meet all of its financial obligations on a timely basis. There is no doubt from management perspective that the Town will successfully complete the remaining four months of the fiscal year with adequate cash flows and reserves proving its ability to continue as a going concern.

Management has taken a number of steps to protect the financial solvency of the Town. Related to the Other Post Employment Benefit Obligations (OPEB), the Town has implemented every strategy possible to reduce the obligation as quickly as possible. During 2012/13 the Town negotiated medical premium contribution caps with all of its employee units. It implemented a retiree health vesting schedule for new hires that went into effect in December 2010. Under this vesting schedule, new hires will have to work at least 5 years for the Town and at least 10 years for a CalPERS agency before receiving 50% of the retiree health benefits. A new hire will have to have 20 years of CalPERS service to be eligible for 100% retiree health benefits. Through March 2013, it has reduced its full time equivalent (FTE) workforce by 41.8% from when the OPEB obligation was first measured. Further, it has opened an irrevocable trust to begin funding the future obligation. The dollars contributed to the trust can only be used for OPEB obligations. As reflected in the most recent OPEB actuarial study, all of these actions reduced the present value of future benefits from \$45.8 million to \$13.6 million as of July 1, 2013, a 70% reduction in three fiscal years.

The Town has an ending general fund balance of \$1,382,157, and cash in its governmental funds of \$2,748,967 as of June 30, 2013, even after the cash advances and loans made to the Paradise Redevelopment Agency (RDA). Related to the amounts set aside for RDA advances and loans, the Town believes this was a fiscally responsible investment for the Town given that prior loans had been repaid without incident. The Town received a letter in April 2013, from California Department of Finance officially recognizing the loans between the Town and RDA as enforceable obligations. The Town will receive principal and interest payments toward these loans over the next several years which will be used to rebuild undesignated reserves. As successor agency to the RDA, the Town will be responsible for ensuring payment of all obligations. All loans and advances will eventually be repaid to the Town.

TOWN OF PARADISE
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE 15 – FINANCIAL STABILITY AND GOING CONCERN (CONTINUED)

As indicated before, the Town has made drastic reductions in workforce in order to reduce expenses. Since the start of the recession, the Town has reduced its FTE equivalents from 110.06 to 61.95. That equates to a 44% reduction as of February 2014, which includes outsourcing fire personnel services. In this current budget year, 2012/13, the Town has done sufficient cutbacks to ensure that all non-general funds are self-sustaining and will not require transfers in from the general fund to balance. Property taxes are expected to grow 2.21% in 2013/14 and additional growth is expected the next five years. Both management and elected officials are committed to maintaining a balanced general fund budget for 2013/14 and beyond. For short and long term stability, management and elected officials are evaluating various cost recovery and revenue diversification options for the Town. The March 2014 Town Council agenda includes further discussions of a sales tax initiative for the November 2014 ballot.

NOTE 16 – PRIOR PERIOD ADJUSTMENT

Prior period adjustment of \$574,408 was made to the Government-wide statements was due to an understatement of the PERS Side Fund obligation in the amount of \$933,678, and an understatement of loan receivable in the amount of \$359,270.

NOTE 17 – MANAGEMENT'S REVIEW OF SUBSEQUENT EVENTS

On September 10, 2013, the Town Council approved issuing a \$3,000,000 tax and revenue anticipation note with US Bank at 1.30% with a maturity of June 30, 2014.

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

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF PARADISE
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Taxes and assessments:				
Secured and unsecured property taxes	\$ 4,174,669	\$ 4,173,239	\$ 4,159,976	\$ (13,263)
Sales and use taxes	1,687,446	1,707,999	1,688,197	(19,802)
Transient lodging taxes	168,341	174,714	190,085	15,371
Franchise taxes	836,257	842,349	847,186	4,837
Real property transfer taxes	37,351	43,478	48,900	5,422
Total taxes and assessments	6,904,064	6,941,779	6,934,344	(7,435)
Licenses, permits, and impact fees	3,066	2,883	3,358	475
Fines and forfeitures	92,000	74,600	67,936	(6,664)
Use of money and property:				
Interest earned	13,162	8,000	4,505	(3,495)
Intergovernmental revenues:				
Motor vehicle in-lieu tax	1,929,937	1,901,701	1,913,039	11,338
Homeowners property tax relief	70,643	69,436	69,436	
Federal-other	500	500	31,876	31,376
State-other	105,500	183,390	161,087	(22,303)
Total intergovernmental revenues	2,106,580	2,155,027	2,175,438	20,411
Charges for services:				
Police	26,533	21,188	19,578	(1,610)
Fire	12,125	16,693	17,389	696
Community development	29,304	30,063	28,781	(1,282)
Parks and recreation	2,500	4,300	6,102	1,802
Public works	45,148	52,930	49,327	(3,603)
Administration	51,000	50,665	68,566	17,901
Total charges for services	166,610	175,839	189,743	13,904
Other revenues	7,440	6,387	21,986	15,599
Total revenues	9,292,922	9,364,515	9,397,310	32,795

(Continued)

TOWN OF PARADISE
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013
(CONTINUED)

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
Current:				
General government:				
Town council	\$ 36,552	\$ 36,881	\$ 35,714	\$ 1,167
Town manager	173,004	177,910	165,927	11,983
Town attorney	163,810	165,805	192,510	(26,705)
Central service	489,516	492,494	500,182	(7,688)
Financial services	216,869	209,736	208,801	935
Town clerk	288,169	267,354	264,392	2,962
Risk management	56,005	60,492	59,957	535
Non-departmental	62,000	62,750	62,954	(204)
Total general government	1,485,925	1,473,422	1,490,437	(17,015)
Community development:				
Planning	165,852	155,211	161,617	(6,406)
Solid waste	31,320	31,874	32,233	(359)
Total community development	197,172	187,085	193,850	(6,765)
Public safety:				
Police:				
Administration	747,443	738,898	707,412	31,486
Operations	2,176,633	2,098,740	2,074,458	24,282
Communications	778,162	757,825	772,323	(14,498)
Motor pool operations	168,632	170,061	169,920	141
Fire:				
Administration	189,635	186,447	169,084	17,363
Emergency operations center	16,653	16,653	16,277	376
Suppression	3,055,070	3,388,481	3,166,347	222,134
Volunteers	24,402	26,902	22,538	4,364
Total public safety	7,156,630	7,384,007	7,098,359	285,648
Public works:				
Engineering	64,505	62,519	46,467	16,052
Public facilities	6,400	6,400	4,549	1,851
Total public works	70,905	68,919	51,016	17,903
Parks and Recreation	20,597	21,367	24,117	(2,750)
Capital outlay	74,670	75,893	61,004	14,889
Debt service:				
Principal	798,202	798,202	808,015	(9,813)
Interest and fiscal charges	269,806	269,056	260,809	8,247
Total debt service	1,068,008	1,067,258	1,068,824	(1,566)
Total expenditures	10,073,907	10,277,951	9,987,607	290,344
Excess of revenues over (under) expenditures	(780,985)	(913,436)	(590,297)	323,139

(Continued)

TOWN OF PARADISE
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013
(CONTINUED)

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other Financing Sources (Uses):				
Proceeds from the issuance of debt	\$ -	\$ -	\$ 30,000	\$ 30,000
Transfers in	603,209	601,209	607,102	5,893
Transfers out			(1,535)	(1,535)
	<u>603,209</u>	<u>601,209</u>	<u>635,567</u>	<u>34,358</u>
Total other financing sources (uses)				
	<u>603,209</u>	<u>601,209</u>	<u>635,567</u>	<u>34,358</u>
Net change in fund balance	(177,776)	(312,227)	45,270	357,497
Fund balance - July 1, 2012	<u>1,336,887</u>	<u>1,336,887</u>	<u>1,336,887</u>	
Fund balance - June 30, 2013	<u>\$ 1,159,111</u>	<u>\$ 1,024,660</u>	<u>\$ 1,382,157</u>	<u>\$ 357,497</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
HOME GRANT FUND
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
Revenues:				
Program income	\$ 3,840	\$ 3,840	\$ 89,144	\$ 85,304
Total revenues	3,840	3,840	89,144	85,304
Expenditures:				
Current:				
Community development	3,840	3,840		3,840
Total expenditures	3,840	3,840		3,840
Excess of revenues over (under) expenditures			89,144	89,144
Other Financing Sources (Uses):				
Transfers out	(8,981)	(8,981)	(8,981)	
Total other financing sources (uses)	(8,981)	(8,981)	(8,981)	
Net change in fund balance	(8,981)	(8,981)	80,163	89,144
Fund balance, July 1, 2012	4,060	4,060	4,060	
Fund balance, June 30, 2013	<u>\$ (4,921)</u>	<u>\$ (4,921)</u>	<u>\$ 84,223</u>	<u>\$ 89,144</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CAL HOME REHABILITATION FUND
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Use of money and property	\$ 100	\$ 100	\$ 91	\$ (9)
Total revenues	100	100	91	(9)
Net change in fund balance	100	100	91	(9)
Fund balance, July 1, 2012	53,402	53,402	53,402	
Fund balance, June 30, 2013	\$ 53,502	\$ 53,502	\$ 53,493	\$ (9)

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FIRST TIME HOME BUYER FUND
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
				Positive (Negative)
Revenues:				
Intergovernmental revenues	\$ 204,311	\$ 204,311	\$ 2,762,684	\$ 2,558,373
Total revenues	204,311	204,311	2,762,684	2,558,373
Expenditures:				
Current:				
Community development	204,311	204,311	2,732,306	(2,527,995)
Total expenditures	204,311	204,311	2,732,306	(2,527,995)
Excess of revenues over (under) expenditures			30,378	30,378
Other Financing Sources (Uses):				
Transfers out			(30,378)	(30,378)
Total other financing sources (uses)			(30,378)	(30,378)
Net change in fund balance				
Fund balance, July 1, 2012				
Fund balance, June 30, 2013	\$ -	\$ -	\$ -	\$ -

TOWN OF PARADISE
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2013

Schedule of Funding Progress – Other Post-employment Benefits

Actuarial Valuation Date	EntryAge Normal Cost Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Liability (Excess Assets)	Funded Ratio	Annual Covered Payroll	UAAL as a % of Payroll
7/1/2011	\$ 21,286,815	\$ 50,059	\$ 21,236,756	0.24%	\$ 5,903,592	359.7%
7/1/2012	18,381,682	49,486	18,332,196	0.27%	5,645,261	324.7%
7/1/2013	12,879,056	56,110	12,822,946	0.44%	4,848,063	264.5%

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OTHER SUPPLEMENTAL INFORMATION

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TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2013

	Special Revenue Funds			
	Cluster Septic Fund	Animal Control Shelter Fund	Gas Tax Fund	Traffic Safety Fund
ASSETS				
Cash and investments	\$ -	\$ 164	\$ 35,786	\$ 27,491
Restricted cash and investments with fiscal agent				
Accounts receivable		8,342	395,822	4,060
Interest receivable			15	12
Due from other funds				
Advances receivable				
Loans receivable				
Total assets	<u>\$ -</u>	<u>\$ 8,506</u>	<u>\$ 431,623</u>	<u>\$ 31,563</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 1,887	\$ 19,433	\$ -
Accrued wages		3,781	18,607	
Due to other funds	4,339			
Unearned revenue				
Total liabilities	<u>4,339</u>	<u>5,668</u>	<u>38,040</u>	
Fund balances:				
Restricted		2,838	393,583	31,563
Unassigned	(4,339)			
Total fund balances (deficits)	<u>(4,339)</u>	<u>2,838</u>	<u>393,583</u>	<u>31,563</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 8,506</u>	<u>\$ 431,623</u>	<u>\$ 31,563</u>

Special Revenue Funds

Special Projects Fund	EDBG Repayment Fund	HUD Revolving Loan Fund	SLESF Fund	Citizen Police Fund
\$ 255,976	\$ 62,021	\$ 153,139	\$ -	\$ 13,476
	61	66	43,520	6
		176,199		
<u>\$ 255,976</u>	<u>\$ 62,082</u>	<u>\$ 329,404</u>	<u>\$ 43,520</u>	<u>\$ 13,482</u>
\$ 567	\$ - 6,670	\$ -	\$ -	\$ -
		176,199	28,586	
<u>567</u>	<u>6,670</u>	<u>176,199</u>	<u>28,586</u>	
255,409	55,412	153,205	14,934	13,482
<u>255,409</u>	<u>55,412</u>	<u>153,205</u>	<u>14,934</u>	<u>13,482</u>
<u>\$ 255,976</u>	<u>\$ 62,082</u>	<u>\$ 329,404</u>	<u>\$ 43,520</u>	<u>\$ 13,482</u>

(Continued)

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2013
(CONTINUED)

	Special Revenue Funds			
	Alcohol Beverage Control Fund	CMAQ Fund	Asset Seizure Fund	Highway Safety Improvement Fund
ASSETS				
Cash and investments	\$ -	\$ -	\$ 5,576	\$ -
Restricted cash and investments with fiscal agent				
Accounts receivable	5,410	334,459		5,118
Interest receivable			2	
Due from other funds				
Advances receivable				
Loans receivable				
Total assets	<u>\$ 5,410</u>	<u>\$ 334,459</u>	<u>\$ 5,578</u>	<u>\$ 5,118</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages				
Due to other funds	5,410	334,459		5,118
Unearned revenue				
Total liabilities	<u>5,410</u>	<u>334,459</u>		<u>5,118</u>
Fund balances:				
Restricted			5,578	
Unassigned				
Total fund balances (deficits)			<u>5,578</u>	
Total liabilities and fund balances	<u>\$ 5,410</u>	<u>\$ 334,459</u>	<u>\$ 5,578</u>	<u>\$ 5,118</u>

Special Revenue Funds

CalGRIP Fund	School Resource Officer Fund	Safe Route to School Fund	95 Impact Signalization Fund	95 Impact PDFC Fund
\$ -	\$ -	\$ -	\$ 66,983	\$ 36,196
55,109	6,250	9,940	29	16
<u>\$ 55,109</u>	<u>\$ 6,250</u>	<u>\$ 9,940</u>	<u>\$ 67,012</u>	<u>\$ 36,212</u>
\$ 18,770	\$ -	\$ -	\$ -	\$ -
36,339	6,250	9,940		
<u>55,109</u>	<u>6,250</u>	<u>9,940</u>		
			67,012	36,212
			67,012	36,212
<u>\$ 55,109</u>	<u>\$ 6,250</u>	<u>\$ 9,940</u>	<u>\$ 67,012</u>	<u>\$ 36,212</u>

(Continued)

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2013
(Continued)

	Special Revenue Funds			Building Safety and Waste Water Services Fund
	95 Impact FDFC Fund	95 Impact Road Fund	CDBG Fund	
ASSETS				
Cash and investments	\$ 12,041	\$ 439,605	\$ -	\$ -
Restricted cash and investments with fiscal agent				
Accounts receivable			18,074	38,906
Interest receivable	5	188		
Due from other funds				
Advances receivable				73,992
Loans receivable				
Total assets	<u>\$ 12,046</u>	<u>\$ 439,793</u>	<u>\$ 18,074</u>	<u>\$ 112,898</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 4,598	\$ -
Accrued wages				14,110
Due to other funds			13,476	66,840
Unearned revenue				
Total liabilities			<u>18,074</u>	<u>80,950</u>
Fund balances:				
Restricted	12,046	439,793		31,948
Unassigned				
Total fund balances (deficits)	<u>12,046</u>	<u>439,793</u>		<u>31,948</u>
Total liabilities and fund balances	<u>\$ 12,046</u>	<u>\$ 439,793</u>	<u>\$ 18,074</u>	<u>\$ 112,898</u>

Special Revenue Funds					
Local Transportation Fund	Town of Paradise Housing Authority Fund	Abandoned Vehicle Fund	95 Impact Drainage Fund	AVOID Fund	General Plan Fee Fund
\$ 120,613	\$ -	\$ 47,677	\$ 619,874	\$ -	\$ 127,126
66,658		15,504		10,637	
472		21	265		54
981,718					
	412,596				
<u>\$ 1,169,461</u>	<u>\$ 412,596</u>	<u>\$ 63,202</u>	<u>\$ 620,139</u>	<u>\$ 10,637</u>	<u>\$ 127,180</u>
\$ 4,139	\$ -	\$ 2	\$ -	\$ 494	\$ -
574					
				10,143	
	412,596				
4,713	412,596	2		10,637	
1,164,748		63,200	620,139		127,180
1,164,748		63,200	620,139		127,180
<u>\$ 1,169,461</u>	<u>\$ 412,596</u>	<u>\$ 63,202</u>	<u>\$ 620,139</u>	<u>\$ 10,637</u>	<u>\$ 127,180</u>

(Continued)

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2013
(CONTINUED)

	<u>Special Revenue Funds</u>		<u>Capital Projects Funds</u>	
	<u>Traffic Safety - DUI Impound Fees Fund</u>	<u>Energy Efficiency Conservation Fund</u>	<u>Capital Improvement Fund</u>	<u>Transportation Capital Projects Fund</u>
ASSETS				
Cash and investments	\$ 30,938	\$ -	\$ 288,864	\$ 261,045
Restricted cash and investments with fiscal agent				
Accounts receivable				
Interest receivable	13			112
Due from other funds				
Advances receivable				
Loans receivable				
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 30,951</u>	<u>\$ -</u>	<u>\$ 288,864</u>	<u>\$ 261,157</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 288,864	\$ -
Accrued wages				
Due to other funds				
Unearned revenue				
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u> </u>	<u> </u>	<u>288,864</u>	<u> </u>
Fund balances:				
Restricted	30,951			261,157
Unassigned				
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances (deficits)	<u>30,951</u>	<u> </u>	<u> </u>	<u>261,157</u>
Total liabilities and fund balances	<u>\$ 30,951</u>	<u>\$ -</u>	<u>\$ 288,864</u>	<u>\$ 261,157</u>

Capital Projects Funds	Debt Service Fund	
	Wastewater Design Assessment District Fund	Totals
\$ - 51,690	\$ 6,298	\$ 2,610,889 51,690 1,017,809 1,337 981,718 73,992 588,795
\$ 51,690	\$ 6,298	\$ 5,326,230
\$ -	\$ -	\$ 338,754 43,742 520,900 588,795
		1,492,191
51,690	6,298	3,838,378 (4,339)
51,690	6,298	3,834,039
\$ 51,690	\$ 6,298	\$ 5,326,230

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2013

	Special Revenue Funds			
	Cluster Septic Fund	Animal Control Shelter Fund	Gas Tax Fund	Traffic Safety Fund
Revenues:				
Taxes and assessments	\$ -	\$ 131,122	\$ -	\$ -
Licenses, permits, and impact fees				
Fines and forfeitures		6,335		22,430
Use of money and property			58	47
Intergovernmental revenues			963,361	
Charges for services		57,518	120	
Program income				
Other revenues		15,419	8,435	
Total revenues		210,394	971,974	22,477
Expenditures:				
Current:				
General government				
Community development				
Public safety		147,315		
Public works				
Streets			932,526	
Capital outlay		1,855	2,434	
Debt service:				
Principal		194	37,963	
Total expenditures		149,364	972,923	
Excess of revenues over (under) expenditures		61,030	(949)	22,477
Other Financing Sources (Uses):				
Proceeds from the issuance of debt				
Transfers in			164,067	
Transfers out		(24,605)	(128,366)	(30,000)
Total other financing sources (uses)		(24,605)	35,701	(30,000)
Net change in fund balances		36,425	34,752	(7,523)
Fund balances (deficits) - July 1, 2012	(4,339)	(33,587)	358,831	39,086
Fund balances (deficits) - June 30, 2013	\$ (4,339)	\$ 2,838	\$ 393,583	\$ 31,563

Special Revenue Funds

Special Projects Fund	EDBG Repayment Fund	HUD Revolving Loan Fund	SLESF Fund	Citizen Police Fund
\$ -	\$ -	\$ -	\$ -	\$ -
	245	259		23
			80,366	
		6,044		
	225			6,614
	470	6,303	80,366	6,637
882	89,315	6,683		
			23,800	7,560
			15,584	
882	89,315	6,683	39,384	7,560
(882)	(88,845)	(380)	40,982	(923)
	39,359 (24,027)		(50,000)	
	15,332		(50,000)	
(882)	(73,513)	(380)	(9,018)	(923)
256,291	128,925	153,585	23,952	14,405
<u>\$ 255,409</u>	<u>\$ 55,412</u>	<u>\$ 153,205</u>	<u>\$ 14,934</u>	<u>\$ 13,482</u>

(Continued)

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2013
(Continued)

	Special Revenue Funds			
	Alcohol Beverage Control Fund	CMAQ Fund	Asset Seizure Fund	Highway Safety Improvement Fund
Revenues:				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees				
Fines and forfeitures				
Use of money and property			10	
Intergovernmental revenues	20,794	416,288		5,118
Charges for services			660	
Program income				
Other revenues				
Total revenues	20,794	416,288	670	5,118
Expenditures:				
Current:				
General government				
Community development				
Public safety	20,794			
Public works				
Streets				
Capital outlay				
Debt service:				
Principal				
Total expenditures	20,794			
Excess of revenues over (under) expenditures		416,288	670	5,118
Other Financing Sources (Uses):				
Proceeds from the issuance of debt				
Transfers in				
Transfers out		(416,288)		(5,118)
Total other financing sources (uses)		(416,288)		(5,118)
Net change in fund balances			670	
Fund balances (deficits) - July 1, 2012			4,908	
Fund balances (deficits) - June 30, 2013	\$ -	\$ -	\$ 5,578	\$ -

Special Revenue Funds

CalGRIP Fund	School Resource Officer Fund	Safe Route to School Fund	95 Impact Signalization Fund	95 Impact PDFC Fund
\$ -	\$ -	\$ -	\$ -	\$ -
			928	1,779
			113	62
104,539	25,000	12,083		
104,539	25,000	12,083	1,041	1,841
104,539	25,000	12,083		
104,539	25,000	12,083		
			1,041	1,841
			1,041	1,841
			65,971	34,371
\$ -	\$ -	\$ -	\$ 67,012	\$ 36,212

(Continued)

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2013
(CONTINUED)

	Special Revenue Funds			Building Safety and Waste Water Services Fund
	95 Impact FDFC Fund	95 Impact Road Fund	CDBG Fund	
Revenues:				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	1,935	14,920		627,518
Fines and forfeitures				9,585
Use of money and property	20	743		5,606
Intergovernmental revenues			369,527	
Charges for services				23,285
Program income				
Other revenues				10
Total revenues	1,955	15,663	369,527	666,004
Expenditures:				
Current:				
General government				
Community development			369,527	
Public safety				
Public works				549,090
Streets				
Capital outlay				
Debt service:				
Principal				10,220
Total expenditures			369,527	559,310
Excess of revenues over (under) expenditures	1,955	15,663		106,694
Other Financing Sources (Uses):				
Proceeds from the issuance of debt				
Transfers in				
Transfers out		(205,106)		(110,950)
Total other financing sources (uses)		(205,106)		(110,950)
Net change in fund balances	1,955	(189,443)		(4,256)
Fund balances (deficits) - July 1, 2012	10,091	629,236		36,204
Fund balances (deficits) - June 30, 2013	\$ 12,046	\$ 439,793	\$ -	\$ 31,948

Special Revenue Funds					
Local Transportation Fund	Town of Paradise Housing Authority Fund	Abandoned Vehicle Fund	95 Impact Drainage Fund	AVOID Fund	General Plan Fee Fund
\$ -	\$ -	\$ -	\$ - 11,201	\$ -	\$ -
1,863		117	1,046		215
849,601		29,244		58,031	22,490
30,735					
882,199		29,361	12,247	58,031	22,705
		244		58,031	
863,148					
863,148		244		58,031	
19,051		29,117	12,247		22,705
			36,513		
(3,976)		(3,001)			
(3,976)		(3,001)	36,513		
15,075		26,116	48,760		22,705
1,149,673		37,084	571,379		104,475
\$ 1,164,748	\$ -	\$ 63,200	\$ 620,139	\$ -	\$ 127,180

(Continued)

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2013
(CONTINUED)

	Special Revenue Funds		Capital Projects Funds	
	Traffic Safety - DUI Impound Fees Fund	Energy Efficiency Conservation Fund	Capital Improvement Fund	Transportation Capital Projects Fund
Revenues:				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees				
Fines and forfeitures				
Use of money and property	52			444
Intergovernmental revenues				
Charges for services	11,788			
Program income				
Other revenues				
Total revenues	11,840			444
Expenditures:				
Current:				
General government				
Community development				
Public safety	17,777			
Public works				
Streets				
Capital outlay			544,722	
Debt service:				
Principal				
Total expenditures	17,777		544,722	
Excess of revenues over (under) expenditures	(5,937)		(544,722)	444
Other Financing Sources (Uses):				
Proceeds from the issuance of debt				
Transfers in			544,722	
Transfers out				(133,927)
Total other financing sources (uses)			544,722	(133,927)
Net change in fund balances	(5,937)			(133,483)
Fund balances (deficits) - July 1, 2012	36,888			394,640
Fund balances (deficits) - June 30, 2013	\$ 30,951	\$ -	\$ -	\$ 261,157

Capital Projects Funds	Debt Service Fund	
	Wastewater Design Assessment District Fund	Totals
\$ -	\$ -	\$ 131,122
		658,281
		38,350
3		10,926
		2,933,952
		115,861
		6,044
1,525		62,963
1,528		3,957,499
		882
		465,525
		417,143
		549,090
		1,795,674
		549,011
		63,961
		3,841,286
1,528		116,213
51,687		51,687
		784,661
		(1,135,364)
51,687		(299,016)
53,215		(182,803)
(1,525)	6,298	4,016,842
\$ 51,690	\$ 6,298	\$ 3,834,039

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ANIMAL CONTROL SHELTER FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes and assessments	\$ 131,075	\$ 131,122	\$ 47
Licenses, permits, and impact fees	2,000		(2,000)
Fines and forfeitures	3,500	6,335	2,835
Charges for services	31,528	57,518	25,990
Other revenues	15,261	15,419	158
	<u>183,364</u>	<u>210,394</u>	<u>27,030</u>
Expenditures:			
Current:			
Public safety	155,724	147,315	8,409
Capital outlay	1,350	1,855	(505)
Debt service:			
Principal	194	194	
	<u>157,268</u>	<u>149,364</u>	<u>7,904</u>
	<u>26,096</u>	<u>61,030</u>	<u>34,934</u>
Other Financing Sources (Uses):			
Transfers out	(24,605)	(24,605)	
	<u>(24,605)</u>	<u>(24,605)</u>	
	1,491	36,425	34,934
Fund balance (deficit), July 1, 2012	<u>(33,587)</u>	<u>(33,587)</u>	
Fund balance (deficit), June 30, 2013	<u>\$ (32,096)</u>	<u>\$ 2,838</u>	<u>\$ 34,934</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GAS TAX FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Use of money and property	\$ -	\$ 58	\$ 58
Charges for service	731	120	(611)
Intergovernmental revenues	1,019,854	963,361	(56,493)
Other revenues	6,827	8,435	1,608
	<u>1,027,412</u>	<u>971,974</u>	<u>(55,438)</u>
Total revenues	<u>1,027,412</u>	<u>971,974</u>	<u>(55,438)</u>
Expenditures:			
Current:			
Streets	1,191,788	932,526	259,262
Capital outlay	2,434	2,434	
Debt service:			
Principal	37,963	37,963	
	<u>1,232,185</u>	<u>972,923</u>	<u>259,262</u>
Total expenditures	<u>1,232,185</u>	<u>972,923</u>	<u>259,262</u>
Excess of revenues over (under) expenditures	<u>(204,773)</u>	<u>(949)</u>	<u>203,824</u>
Other Financing Sources (Uses):			
Transfers in	152,415	164,067	11,652
Transfers out	124,067	(128,366)	(252,433)
	<u>276,482</u>	<u>35,701</u>	<u>(240,781)</u>
Total other financing sources (uses)	<u>276,482</u>	<u>35,701</u>	<u>(240,781)</u>
Net change in fund balance	<u>71,709</u>	<u>34,752</u>	<u>(36,957)</u>
Fund balance, July 1, 2012	<u>358,831</u>	<u>358,831</u>	
Fund balance, June 30, 2013	<u>\$ 430,540</u>	<u>\$ 393,583</u>	<u>\$ (36,957)</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
TRAFFIC SAFETY FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and forfeitures	\$ 31,000	\$ 22,430	\$ (8,570)
Use of money and property	75	47	(28)
	<u>31,075</u>	<u>22,477</u>	<u>(8,598)</u>
Total revenues	<u>31,075</u>	<u>22,477</u>	<u>(8,598)</u>
Other Financing Sources (Uses):			
Transfers out	(30,000)	(30,000)	
	<u>(30,000)</u>	<u>(30,000)</u>	
Total other financing sources (uses)	<u>(30,000)</u>	<u>(30,000)</u>	
Net change in fund balance	1,075	(7,523)	(8,598)
Fund balance, July 1, 2012	<u>39,086</u>	<u>39,086</u>	
Fund balance, June 30, 2013	<u><u>\$ 40,161</u></u>	<u><u>\$ 31,563</u></u>	<u><u>\$ (8,598)</u></u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SPECIAL PROJECTS FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures:			
Current:			
General government	\$ 150,000	\$ 882	\$ 149,118
Total expenditures	150,000	882	149,118
Net change in fund balance	(150,000)	(882)	149,118
Fund balance, July 1, 2012	256,291	256,291	
Fund balance, June 30, 2013	\$ 106,291	\$ 255,409	\$ 149,118

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
EDBG REPAYMENT FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Use of money and property	\$ -	\$ 245	\$ 245
Other revenue		225	225
Total revenues		470	470
Expenditures:			
Current:			
Community development	52,516	89,315	(36,799)
Total expenditures	52,516	89,315	(36,799)
Excess of revenues over (under) expenditures	(52,516)	(88,845)	(36,329)
Other Financing Sources (Uses):			
Transfers in	6,843	39,359	32,516
Transfers out	(23,274)	(24,027)	(753)
Total other financing sources (uses)	(16,431)	15,332	31,763
Net change in fund balance	(68,947)	(73,513)	(4,566)
Fund balance, July 1, 2012	128,925	128,925	
Fund balance, June 30, 2013	\$ 59,978	\$ 55,412	\$ (4,566)

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
HUD REVOLVING LOAN FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Use of money and property	\$ 100	\$ 259	\$ 159
Program income	6,000	6,044	44
Total revenues	6,100	6,303	203
Expenditures:			
Current:			
Community development	3,500	6,683	(3,183)
Total expenditures	3,500	6,683	(3,183)
Net change in fund balance	2,600	(380)	(2,980)
Fund balance, July 1, 2012	153,585	153,585	
Fund balance, June 30, 2013	\$ 156,185	\$ 153,205	\$ (2,980)

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SLESF FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental revenues	\$ 100,000	\$ 80,366	\$ (19,634)
Total revenues	100,000	80,366	(19,634)
Expenditures:			
Current			
Public safety	23,800	23,800	
Debt service:			
Principal	26,204	15,584	10,620
Total expenditures	50,004	39,384	10,620
Excess of revenues over (under) expenditures	49,996	40,982	(9,014)
Other Financing Sources (Uses):			
Transfers out	(50,000)	(50,000)	
Total other financing sources (uses)	(50,000)	(50,000)	
Net change in fund balance	(4)	(9,018)	(9,014)
Fund balance, July 1, 2012	23,952	23,952	
Fund balance, June 30, 2013	\$ 23,948	\$ 14,934	\$ (9,014)

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CITIZEN POLICE FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses, permits, and impact fees	\$ 4	\$ -	\$ (4)
Use of money and property	25	23	(2)
Other revenues	5,000	6,614	1,614
	<u>5,029</u>	<u>6,637</u>	<u>1,608</u>
Expenditures:			
Current:			
Public safety	1,400	7,560	(6,160)
	<u>1,400</u>	<u>7,560</u>	<u>(6,160)</u>
Total expenditures	3,629	(923)	(4,552)
	<u>14,405</u>	<u>14,405</u>	<u>14,405</u>
Net change in fund balance	14,405	14,405	14,405
Fund balance, July 1, 2012	14,405	14,405	14,405
Fund balance, June 30, 2013	<u>\$ 18,034</u>	<u>\$ 13,482</u>	<u>\$ (4,552)</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ALCOHOL BEVERAGE CONTROL FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental revenues	\$ 35,000	\$ 20,794	\$ (14,206)
Total revenues	35,000	20,794	(14,206)
Expenditures:			
Current:			
Public Safety	20,657	20,794	(137)
Total expenditures	20,657	20,794	(137)
Net change in fund balance	14,343		(14,343)
Fund balance, July 1, 2012			
Fund balance, June 30, 2013	\$ 14,343	\$ -	\$ (14,343)

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CMAQ FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental revenues	\$ 1,624,332	\$ 416,288	\$ (1,208,044)
Total revenues	<u>1,624,332</u>	<u>416,288</u>	<u>(1,208,044)</u>
Other Financing Sources (Uses):			
Transfers out	<u>(1,624,332)</u>	<u>(416,288)</u>	<u>1,208,044</u>
Total other financing sources (uses)	<u>(1,624,332)</u>	<u>(416,288)</u>	<u>1,208,044</u>
Net change in fund balance			
Fund balance, July 1, 2012	<u> </u>	<u> </u>	<u> </u>
Fund balance, June 30, 2013	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ASSET SEIZURE FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Use of money and property	\$ 6	\$ 10	\$ 4
Charges for services	500	660	160
 Total revenues	 506	 670	 164
 Net change in fund balance	 506	 670	 164
 Fund balance, July 1, 2012	 4,908	 4,908	
 Fund balance, June 30, 2013	 \$ 5,414	 \$ 5,578	 \$ 164

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CALGRIP FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental revenues	\$ 103,800	\$ 104,539	\$ 739
Total revenues	103,800	104,539	739
Expenditures:			
Current			
Public safety	103,800	104,539	(739)
Total expenditures	103,800	104,539	(739)
Net change in fund balance			
Fund balance, July 1, 2012			
Fund balance, June 30, 2013	\$ -	\$ -	\$ -

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SCHOOL RESOURCE OFFICER FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental revenues	\$ 25,000	\$ 25,000	\$ -
Total revenues	25,000	25,000	
Expenditures:			
Current:			
Public safety	25,000	25,000	
Total expenditures	25,000	25,000	
Net change in fund balance			
Fund balance, July 1, 2012			
Fund balance, June 30, 2013	\$ -	\$ -	\$ -

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SAFE ROUTE TO SCHOOL FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental revenues	\$ 25,000	\$ 12,083	\$ (12,917)
Total revenues	<u>25,000</u>	<u>12,083</u>	<u>(12,917)</u>
Expenditures:			
Current			
Public safety	<u>23,000</u>	<u>12,083</u>	<u>10,917</u>
Total expenditures	<u>23,000</u>	<u>12,083</u>	<u>10,917</u>
Net change in fund balance	2,000		(2,000)
Fund balance, July 1, 2012			
Fund balance, June 30, 2013	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ (2,000)</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
95 IMPACT SIGNALIZATION FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses, permits, and impact fees	\$ 900	\$ 928	\$ 28
Use of money and property	150	113	(37)
 Total revenues	 1,050	 1,041	 (9)
 Net change in fund balance	 1,050	 1,041	 (9)
 Fund balance, July 1, 2012	 65,971	 65,971	
 Fund balance, June 30, 2013	 \$ 67,021	 \$ 67,012	 \$ (9)

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
95 IMPACT PDFC FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses, permits, and impact fees	\$ 1,779	\$ 1,779	\$ -
Use of money and property	75	62	(13)
Total revenues	1,854	1,841	(13)
Net change in fund balance	1,854	1,841	(13)
Fund balance, July 1, 2012	34,371	34,371	
Fund balance, June 30, 2013	\$ 36,225	\$ 36,212	\$ (13)

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
95 IMPACT FDFC FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses, permits, and impact fees	\$ 1,500	\$ 1,935	\$ 435
Use of money and property	50	20	(30)
	<u>1,550</u>	<u>1,955</u>	<u>405</u>
Total revenues	<u>1,550</u>	<u>1,955</u>	<u>405</u>
Net change in fund balance	1,550	1,955	405
Fund balance, July 1, 2012	<u>10,091</u>	<u>10,091</u>	
Fund balance, June 30, 2013	<u>\$ 11,641</u>	<u>\$ 12,046</u>	<u>\$ 405</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
95 IMPACT ROAD FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses, permits, and impact fees	\$ 10,000	\$ 14,920	\$ 4,920
Use of money and property	1,000	743	(257)
	<u>11,000</u>	<u>15,663</u>	<u>4,663</u>
Total revenues	<u>11,000</u>	<u>15,663</u>	<u>4,663</u>
Other Financing Sources (Uses):			
Transfers out	(213,297)	(205,106)	8,191
	<u>(213,297)</u>	<u>(205,106)</u>	<u>8,191</u>
Total other financing sources (uses)	<u>(213,297)</u>	<u>(205,106)</u>	<u>8,191</u>
Net change in fund balance	(202,297)	(189,443)	12,854
Fund balance, July 1, 2012	<u>629,236</u>	<u>629,236</u>	<u></u>
Fund balance, June 30, 2013	<u><u>\$ 426,939</u></u>	<u><u>\$ 439,793</u></u>	<u><u>\$ 12,854</u></u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CDBG FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental revenues	\$ 519,267	\$ 369,527	\$ (149,740)
Total revenues	519,267	369,527	(149,740)
Expenditures:			
Current:			
Community development	519,267	369,527	149,740
Total expenditures	519,267	369,527	149,740
Net change in fund balance			
Fund balance, July 1, 2012			
Fund balance, June 30, 2013	\$ -	\$ -	\$ -

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
BUILDING SAFETY & WASTE WATER SERVICES FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses, permits, and impact fees	\$ 651,218	\$ 627,518	\$ (23,700)
Fines and forfeitures	6,000	9,585	3,585
Use of money and property	5,606	5,606	
Charges for services	14,690	23,285	8,595
Other revenues	9	10	1
	<u>677,523</u>	<u>666,004</u>	<u>(11,519)</u>
Total revenues	<u>677,523</u>	<u>666,004</u>	<u>(11,519)</u>
Expenditures:			
Current:			
General government			
Public works	565,244	549,090	16,154
Debt service:			
Principal	10,107	10,220	(113)
	<u>575,351</u>	<u>559,310</u>	<u>16,041</u>
Total expenditures	<u>575,351</u>	<u>559,310</u>	<u>16,041</u>
Excess of revenues over (under) expenditures	<u>102,172</u>	<u>106,694</u>	<u>4,522</u>
Other Financing Sources (Uses):			
Transfers out	(111,415)	(110,950)	465
	<u>(111,415)</u>	<u>(110,950)</u>	<u>465</u>
Total other financing sources (uses)	<u>(111,415)</u>	<u>(110,950)</u>	<u>465</u>
Net change in fund balance	(9,243)	(4,256)	4,987
Fund balance, July 1, 2012	<u>36,204</u>	<u>36,204</u>	
Fund balance, June 30, 2013	<u>\$ 26,961</u>	<u>\$ 31,948</u>	<u>\$ 4,987</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
LOCAL TRANSPORTATION FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Use of money and property	\$ 2,500	\$ 1,863	\$ (637)
Intergovernmental revenues	849,601	849,601	
Other revenues	29,000	30,735	1,735
	<u>881,101</u>	<u>882,199</u>	<u>1,098</u>
Expenditures:			
Current:			
Streets	933,973	863,148	70,825
	<u>933,973</u>	<u>863,148</u>	<u>70,825</u>
Total expenditures	933,973	863,148	70,825
	<u>(52,872)</u>	<u>19,051</u>	<u>71,923</u>
Excess of revenues over (under) expenditures	(52,872)	19,051	71,923
Other Financing Sources (Uses):			
Transfers out	(3,172)	(3,976)	(804)
	<u>(3,172)</u>	<u>(3,976)</u>	<u>(804)</u>
Total other financing sources (uses)	(3,172)	(3,976)	(804)
	<u>(56,044)</u>	<u>15,075</u>	<u>71,119</u>
Net change in fund balance	(56,044)	15,075	71,119
Fund balance, July 1, 2012	1,149,673	1,149,673	
	<u>1,149,673</u>	<u>1,149,673</u>	
Fund balance, June 30, 2013	<u>\$ 1,093,629</u>	<u>\$ 1,164,748</u>	<u>\$ 71,119</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ABANDONED VEHICLE FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Use of money and property	\$ 58	\$ 117	\$ 59
Intergovernmental revenues	24,000	29,244	5,244
Total revenues	24,058	29,361	5,303
Expenditures:			
Current:			
Community development	105	244	(139)
Total expenditures	105	244	(139)
Excess of revenues over (under) expenditures	23,953	29,117	5,164
Other Financing Sources (Uses):			
Transfers out	(3,000)	(3,001)	(1)
Total other financing sources (uses)	(3,000)	(3,001)	(1)
Net change in fund balance	20,953	26,116	5,163
Fund balance, July 1, 2012	37,084	37,084	
Fund balance, June 30, 2013	\$ 58,037	\$ 63,200	\$ 5,163

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
95 IMPACT DRAINAGE FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses, permits, and impact fees	\$ 10,000	\$ 11,201	\$ 1,201
Use of money and property	800	1,046	246
Total revenues	10,800	12,247	1,447
Other Financing Sources (Uses):			
Transfers in		36,513	36,513
Total other financing sources (uses)		36,513	36,513
Net change in fund balance	10,800	48,760	37,960
Fund balance, July 1, 2012	571,379	571,379	
Fund balance, June 30, 2013	\$ 582,179	\$ 620,139	\$ 37,960

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
AVOID FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental revenues	\$ 70,000	\$ 58,031	\$ (11,969)
Total revenues	70,000	58,031	(11,969)
Expenditures:			
Current:			
Public safety	65,000	58,031	6,969
Total expenditures	65,000	58,031	6,969
Net change in fund balance	5,000		(5,000)
Fund balance, July 1, 2012			
Fund balance, June 30, 2013	\$ 5,000	\$ -	\$ (5,000)

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL PLAN FEE FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Use of money and property	\$ 200	\$ 215	\$ 15
Charges for services	27,000	22,490	(4,510)
	<u>27,200</u>	<u>22,705</u>	<u>(4,495)</u>
Total revenues	27,200	22,705	(4,495)
	<u>27,200</u>	<u>22,705</u>	<u>(4,495)</u>
Net change in fund balance	27,200	22,705	(4,495)
	<u>104,475</u>	<u>104,475</u>	<u></u>
Fund balance, July 1, 2012	104,475	104,475	
	<u>104,475</u>	<u>104,475</u>	<u></u>
Fund balance, June 30, 2013	\$ 131,675	\$ 127,180	\$ (4,495)
	<u>\$ 131,675</u>	<u>\$ 127,180</u>	<u>\$ (4,495)</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
TRAFFIC SAFETY - DUI IMPOUND FEES FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Use of money and property	\$ 64	\$ 52	\$ (12)
Charges for services	15,000	11,788	(3,212)
 Total revenues	 15,064	 11,840	 (3,224)
 Expenditures:			
Current:			
Public safety	11,900	17,777	(5,877)
 Total expenditures	 11,900	 17,777	 (5,877)
 Net change in fund balance	 3,164	 (5,937)	 (9,101)
 Fund balance, July 1, 2012	 36,888	 36,888	
 Fund balance, June 30, 2013	 \$ 40,052	 \$ 30,951	 \$ (9,101)

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ENERGY EFFICIENCY CONSERVATION GRANT FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental revenues	\$ 55,433	\$ -	\$ (55,433)
Total revenues	55,433		(55,433)
Expenditures:			
Current			
Community development	66,711		66,711
Total expenditures	66,711		66,711
Net change in fund balance	(11,278)		11,278
Fund balance, July 1, 2012			
Fund balance, June 30, 2013	\$ (11,278)	\$ -	\$ 11,278

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CAPITAL IMPROVEMENT FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures:			
Capital outlay	\$ 1,806,424	\$ 544,722	\$ 1,261,702
Total expenditures	<u>1,806,424</u>	<u>544,722</u>	<u>1,261,702</u>
Other Financing Sources (Uses):			
Transfers in	<u>1,806,424</u>	<u>544,722</u>	<u>(1,261,702)</u>
Total other financing sources (uses)	<u>1,806,424</u>	<u>544,722</u>	<u>(1,261,702)</u>
Net change in fund balance			
Fund balance, July 1, 2012	<u> </u>	<u> </u>	<u> </u>
Fund balance, June 30, 2013	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
TRANSPORTATION CAPITAL PROJECTS FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Use of money and property	\$ 444	\$ 444	\$ -
Total revenues	444	444	
Other Financing Sources (Uses):			
Transfers out	167,509	(133,927)	(301,436)
Total other financing sources (uses)	167,509	(133,927)	(301,436)
Net change in fund balance	167,953	(133,483)	(301,436)
Fund balance, July 1, 2012	394,640	394,640	
Fund balance, June 30, 2013	\$ 562,593	\$ 261,157	\$ (301,436)

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CAPITAL LEASES FUND
For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Use of money and property	\$ 100	\$ 3	\$ (97)
Other revenues		1,525	1,525
	<u>100</u>	<u>1,528</u>	<u>1,428</u>
Expenditures:			
Capital outlay	64,000		64,000
	<u>64,000</u>		<u>64,000</u>
Excess of revenues over (under) expenditures	(63,900)	1,528	65,428
Other Financing Sources:			
Proceeds from issuance of debt	64,000	51,687	(12,313)
	<u>64,000</u>	<u>51,687</u>	<u>(12,313)</u>
Net change in fund balance	100	53,215	53,115
Fund balance, July 1, 2012	(1,525)	(1,525)	
Fund balance, June 30, 2013	<u>\$ (1,425)</u>	<u>\$ 51,690</u>	<u>\$ 53,115</u>

TOWN OF PARADISE
PRIVATE-PURPOSE TRUST FUNDS
COMBINING STATEMENT OF NET POSITION
June 30, 2013

	Successor RDA Low/Mod Fund	Successor RDA Fund	RDA Debt Service Obligation Retirement Fund	Totals
Assets:				
Cash and investments	\$ -	\$ 23,381	\$ -	\$ 23,381
Restricted cash and investments with fiscal agents		372,975		372,975
Loans receivable		506		506
Deferred charges, net of accumulated amortization		149,049		149,049
Land		294,246		294,246
Total assets		840,157		840,157
Liabilities:				
Interest payable		27,211		27,211
Long-term debt, due within one year		7,802		7,802
Long-term debt, due in more than one year		7,654,785		7,654,785
Total liabilities		7,689,798		7,689,798
Net Position				
Unrestricted		(6,849,641)		(6,849,641)
Total net position (deficit)	\$ -	\$ (6,849,641)	\$ -	\$ (6,849,641)

TOWN OF PARADISE
PRIVATE-PURPOSE TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2013

	Successor RDA Low/Mod Fund	Successor RDA Fund	RDA Debt Service Obligation Retirement Fund	Totals
Additions:				
Taxes and assessments	\$ -	\$ -	\$ 376,245	\$ 376,245
Investment revenue		74		74
Interfund transfer in		376,245		376,245
Total additions		376,319	376,245	752,564
Deductions:				
Community development	92,640	6,585		99,225
Interest expense		380,639		380,639
Interfund transfer out			376,245	376,245
Total deductions	92,640	387,224	376,245	856,109
Change in net position	(92,640)	(10,905)		(103,545)
Net Position - July 1, 2012	92,640	(6,838,736)		(6,746,096)
Net Position (deficit) - June 30, 2013	\$ -	(6,849,641)	\$ -	\$ (6,849,641)

TOWN OF PARADISE
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
June 30, 2013

	Hydrant Maintenance Fund	Department of Justice Livescan Fees Fund	Employee Bank Fund	SMIP Fund	Police Department Seizures Fund
ASSETS					
Cash and investments	\$ 1,623	\$ 662	\$ 233	\$ 1,585	\$ 1,817
Accounts receivable	1,121				
Interest receivable				1	
Total Assets	\$ 2,744	\$ 662	\$ 233	\$ 1,586	\$ 1,817
LIABILITIES					
Accounts payable	\$ 1,623	\$ 662	\$ -	\$ 272	\$ -
Due to others	1,121		233	1,314	1,817
Total Liabilities	\$ 2,744	\$ 662	\$ 233	\$ 1,586	\$ 1,817

Police Department Trading Card Fund	Chaplains- Disaster Relief Fund	Disability Access and Education Fund	Canine Protect Fund	Animal Control Fund	Police Fund
\$ 1,754	\$ 288	\$ 15	\$ 26,335	\$ 50,600	\$ 355
1			11	22	
<u>\$ 1,755</u>	<u>\$ 288</u>	<u>\$ 15</u>	<u>\$ 26,346</u>	<u>\$ 50,622</u>	<u>\$ 355</u>
\$ - 1,755	\$ - 288	\$ - 15	\$ - 26,346	\$ - 50,622	\$ - 355
<u>\$ 1,755</u>	<u>\$ 288</u>	<u>\$ 15</u>	<u>\$ 26,346</u>	<u>\$ 50,622</u>	<u>\$ 355</u>

(Continued)

TOWN OF PARADISE
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
June 30, 2013
(Continued)

	Police Department Fund Money Fund	Fire Fund	Special Project Donations Fund	Total
ASSETS				
Cash and investments	\$ 4,425	\$ 6,195	\$ 3,534	\$ 99,421
Accounts receivable				1,121
Interest receivable		3		38
Total Assets	\$ 4,425	\$ 6,198	\$ 3,534	\$ 100,580
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 2,557
Due to others	4,425	6,198	3,534	98,023
Total Liabilities	\$ 4,425	\$ 6,198	\$ 3,534	\$ 100,580

TOWN OF PARADISE
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended June 30, 2013

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
HYDRANT MAINTENANCE FUND				
ASSETS				
Cash and investments	\$ -	\$ 1,623	\$ -	\$ 1,623
Accounts receivable		1,121		1,121
Total Assets	<u>\$ -</u>	<u>\$ 2,744</u>	<u>\$ -</u>	<u>\$ 2,744</u>
LIABILITIES				
Accounts payable	\$ -	\$ 1,623	\$ -	\$ 1,623
Due to others		1,121		1,121
Total Liabilities	<u>\$ -</u>	<u>\$ 2,744</u>	<u>\$ -</u>	<u>\$ 2,744</u>
DEPARTMENT OF JUSTICE LIVESCAN FEES FUND				
ASSETS				
Cash and investments	\$ 877	\$ -	\$ (215)	\$ 662
Total Assets	<u>\$ 877</u>	<u>\$ -</u>	<u>\$ (215)</u>	<u>\$ 662</u>
LIABILITIES				
Accounts payable	\$ 877	\$ -	\$ (215)	\$ 662
Total Liabilities	<u>\$ 877</u>	<u>\$ -</u>	<u>\$ (215)</u>	<u>\$ 662</u>
EMPLOYEE BANK FUND				
ASSETS				
Cash and investments	\$ 137	\$ 96	\$ -	\$ 233
Total Assets	<u>\$ 137</u>	<u>\$ 96</u>	<u>\$ -</u>	<u>\$ 233</u>
LIABILITIES				
Due to others	\$ 137	\$ 96	\$ -	\$ 233
Total Liabilities	<u>\$ 137</u>	<u>\$ 96</u>	<u>\$ -</u>	<u>\$ 233</u>
SMIP FUND				
ASSETS				
Cash and investments	\$ 2,361	\$ -	\$ (776)	\$ 1,585
Interest receivable		1		1
Total Assets	<u>\$ 2,361</u>	<u>\$ 1</u>	<u>\$ (776)</u>	<u>\$ 1,586</u>
LIABILITIES				
Accounts payable	\$ 1,117	\$ -	\$ (845)	\$ 272
Due to others	1,244	70		1,314
Total Liabilities	<u>\$ 2,361</u>	<u>\$ 70</u>	<u>\$ (845)</u>	<u>\$ 1,586</u>

(Continued)

TOWN OF PARADISE
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended June 30, 2013
(CONTINUED)

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
POLICE DEPARTMENT SEIZURES FUND				
ASSETS				
Cash and investments	\$ 2,484	\$ -	\$ (667)	\$ 1,817
Total Assets	<u>\$ 2,484</u>	<u>\$ -</u>	<u>\$ (667)</u>	<u>\$ 1,817</u>
LIABILITIES				
Due to others	\$ 2,484	\$ -	\$ (667)	\$ 1,817
Total Liabilities	<u>\$ 2,484</u>	<u>\$ -</u>	<u>\$ (667)</u>	<u>\$ 1,817</u>
 POLICE DEPARTMENT TRADING CARD FUND				
ASSETS				
Cash and investments	\$ 1,751	\$ 3	\$ -	\$ 1,754
Interest receivable		1		1
Total Assets	<u>\$ 1,751</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 1,755</u>
LIABILITIES				
Due to others	\$ 1,751	\$ 4	\$ -	\$ 1,755
Total Liabilities	<u>\$ 1,751</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 1,755</u>
 CHAPLAINS-DISASTER RELIEF FUND				
ASSETS				
Cash and investments	\$ 287	\$ 1	\$ -	\$ 288
Total Assets	<u>\$ 287</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 288</u>
LIABILITIES				
Due to others	\$ 287	\$ 1	\$ -	\$ 288
Total Liabilities	<u>\$ 287</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 288</u>

(Continued)

TOWN OF PARADISE
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended June 30, 2013
(ContinUED)

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
DISABILITY ACCESS AND EDUCATION FUND				
ASSETS				
Cash and investments	\$ -	\$ 15	\$ -	\$ 15
Total Assets	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ 15</u>
LIABILITIES				
Due to others	\$ -	\$ 15	\$ -	\$ 15
Total Liabilities	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ 15</u>
CANINE PROTECT FUND				
ASSETS				
Cash and investments	\$ 23,013	\$ 3,322	\$ -	\$ 26,335
Interest receivable		11		11
Total Assets	<u>\$ 23,013</u>	<u>\$ 3,333</u>	<u>\$ -</u>	<u>\$ 26,346</u>
LIABILITIES				
Accounts payable	\$ 7,304	\$ -	\$ (7,304)	\$ -
Due to others	15,709		10,637	26,346
Total Liabilities	<u>\$ 23,013</u>	<u>\$ -</u>	<u>\$ 3,333</u>	<u>\$ 26,346</u>
ANIMAL CONTROL FUND				
ASSETS				
Cash and investments	\$ 63,214	\$ -	\$ (12,614)	\$ 50,600
Interest receivable		22		22
Total Assets	<u>\$ 63,214</u>	<u>\$ 22</u>	<u>\$ (12,614)</u>	<u>\$ 50,622</u>
LIABILITIES				
Due to others	\$ 63,214	\$ -	\$ (12,592)	\$ 50,622
Total Liabilities	<u>\$ 63,214</u>	<u>\$ -</u>	<u>\$ (12,592)</u>	<u>\$ 50,622</u>

(Continued)

TOWN OF PARADISE
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended June 30, 2013
(Continued)

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
POLICE FUND				
ASSETS				
Cash and investments	\$ 409	\$ -	\$ (54)	\$ 355
Total Assets	<u>\$ 409</u>	<u>\$ -</u>	<u>\$ (54)</u>	<u>\$ 355</u>
LIABILITIES				
Due to others	\$ 409	\$ -	\$ (54)	\$ 355
Total Liabilities	<u>\$ 409</u>	<u>\$ -</u>	<u>\$ (54)</u>	<u>\$ 355</u>
POLICE DEPARTMENT FOUND MONEY FUND				
ASSETS				
Cash and investments	\$ 8,366	\$ -	\$ (3,941)	\$ 4,425
Total Assets	<u>\$ 8,366</u>	<u>\$ -</u>	<u>\$ (3,941)</u>	<u>\$ 4,425</u>
LIABILITIES				
Accounts payable	\$ 120	\$ -	\$ (120)	\$ -
Due to others	8,246		(3,821)	4,425
Total Liabilities	<u>\$ 8,366</u>	<u>\$ -</u>	<u>\$ (3,941)</u>	<u>\$ 4,425</u>
FIRE FUND				
ASSETS				
Cash and investments	\$ 6,187	\$ 8	\$ -	\$ 6,195
Interest receivable		3		3
Total Assets	<u>\$ 6,187</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ 6,198</u>
LIABILITIES				
Due to others	\$ 6,187	\$ 11	\$ -	\$ 6,198
Total Liabilities	<u>\$ 6,187</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ 6,198</u>

(Continued)

TOWN OF PARADISE
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended June 30, 2013
(Continued)

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
SPECIAL PROJECTS DONATIONS FUND				
ASSETS				
Cash and investments	\$ 314	\$ 3,220	\$ -	\$ 3,534
Total Assets	<u>\$ 314</u>	<u>\$ 3,220</u>	<u>\$ -</u>	<u>\$ 3,534</u>
LIABILITIES				
Accounts payable	\$ 280	\$ -	\$ (280)	\$ -
Due to others	34	3,500		3,534
Total Liabilities	<u>\$ 314</u>	<u>\$ 3,500</u>	<u>\$ (280)</u>	<u>\$ 3,534</u>
TOTAL AGENCY FUNDS				
ASSETS				
Cash and investments	\$ 109,400	\$ 8,288	\$ (18,267)	\$ 99,421
Accounts receivable		1,121		1,121
Interest receivable		38		38
Total Assets	<u>\$ 109,400</u>	<u>\$ 9,447</u>	<u>\$ (18,267)</u>	<u>\$ 100,580</u>
LIABILITIES				
Accounts payable	\$ 9,698	\$ 1,623	\$ (8,764)	\$ 2,557
Due to others	99,702	4,818	(6,497)	98,023
Total Liabilities	<u>\$ 109,400</u>	<u>\$ 6,441</u>	<u>\$ (15,261)</u>	<u>\$ 100,580</u>



TOWN OF PARADISE
Council Agenda Summary
Date: March 11, 2014

AGENDA ITEM: 3(f)

ORIGINATED BY: Susan Hartman, Assistant Planner

REVIEWED BY: Craig Baker, Community Development Director
Lauren M. Gill, Town Manager

SUBJECT: Acceptance of the 2013 Annual Report of the Paradise Planning Commission Regarding Progress Toward Implementation of the 1994 Paradise General Plan Housing Element

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

1. Acknowledge receipt of the Planning Commission's Annual 1994 Paradise General Plan Housing Element Progress Report for the 2013 calendar year.

BACKGROUND: Government Code Section 65400 requires each local jurisdiction to prepare an annual report on the status and progress in implementing its General Plan Housing Element using forms and definitions adopted by the California State Department of Housing and Community Development (HCD). The annual progress report should be submitted to HCD and the Governor's Office of Planning and Research (OPR) each year for the prior calendar year.

Section 65400 further states that the annual Housing Element progress report "shall be at an annual public meeting before the legislative body where members of the public shall be allowed to provide oral testimony and written comments." In order to provide an opportunity for members of the public to provide this input, staff desires to provide the progress report for Town Council consideration during their regularly-scheduled March 11, 2014 meeting, thereby facilitating its submittal to HCD and OPR as required.

The attached annual Housing Element progress report reveals that, of a total of eleven new dwelling units, the majority of permits issued were for above-moderate income dwelling units. The remaining units needed for the 2009-2014 planning period, by income level are: 401 affordable to very low income households; 159 affordable to low income households; 163 affordable to moderate income households and 352 affordable to above moderate income households.

Since the adoption of the Housing Element on December 8, 2009 (Resolution 09-67), staff continues to pursue opportunities to further the implementation of housing program objectives in addition to those programs where implementation involves ongoing directives to promote affordable housing through various means. The report contains a detailed enumeration of each

program and its implementation status as of December 31, 2013

FINANCIAL IMPACT: Acceptance of this annual Housing Element Progress report and its submittal to OPR and HCD shall have no financial impact upon the Town of Paradise.

Attachment

ANNUAL ELEMENT PROGRESS REPORT

Housing Element Implementation

(CCR Title 25 §6202)

Jurisdiction Town of Paradise

Reporting Period 1/1/2013 - 12/31/2013

Table A

Annual Building Activity Report Summary - New Construction Very Low-, Low-, and Mixed-Income Multifamily Projects

Housing Development Information						Housing with Financial Assistance and/or Deed Restrictions		Housing without Financial Assistance or Deed Restrictions			
1	2	3	4				5	5a	6	7	8
Project Identifier (may be APN No., project name or address)	Unit Category	Tenure R=Renter O=Owner	Affordability by Household Incomes				Total Units per Project	Est. # Infill Units*	Assistance Programs for Each Development	Deed Restricted Units	Note below the number of units determined to be affordable without financial or deed restrictions and attach an explanation how the jurisdiction determined the units were affordable. Refer to instructions.
			Very Low- Income	Low- Income	Moderate- Income	Above Moderate- Income			See Instructions	See Instructions	
051-110-013	SF	O		1			1				
055-050-095	SF	O		1			1				
051-162-038	SF	O		1			1				
051-144-040	MH	R	1								
050-110-005	MH	O	1								
(9) Total of Moderate and Above Moderate from Table A3 ▶▶			1	5	6						
(10) Total by income Table A/A3 ▶▶			2	3	1	5	11				
(11) Total Extremely Low-Income Units*											

* Note: These fields are voluntary

ANNUAL ELEMENT PROGRESS REPORT

Housing Element Implementation

(CCR Title 25 §6202)

Jurisdiction Town of Paradise
Reporting Period 1/1/2013 - 12/31/2013

Table A2

Annual Building Activity Report Summary - Units Rehabilitated, Preserved and Acquired pursuant to GC Section 65583.1(c)(1)

Please note: Units may only be credited to the table below when a jurisdiction has included a program in its housing element to rehabilitate, preserve or acquire units to accommodate a portion of its RHNA which meet the specific criteria as outlined in GC Section 65583.1(c)(1)

Activity Type	Affordability by Household Incomes				(4) The Description should adequately document how each unit complies with subsection (c)(7) of Government Code Section 65583.1
	Extremely Low-Income*	Very Low-Income	Low-Income	TOTAL UNITS	
(1) Rehabilitation Activity	0	0	0	0	
(2) Preservation of Units At-Risk	0	0	0	0	
(3) Acquisition of Units	0	0	0	0	
(5) Total Units by Income	0	0	0	0	

* Note: This field is voluntary

Table A3

Annual building Activity Report Summary for Above Moderate-Income Units (not including those units reported on Table A)

	1. Single Family	2. 2 - 4 Units	3. 5+ Units	4. Second Unit	5. Mobile Homes	6. Total	7. Number of infill units*
No. of Units Permitted for Moderate	1					1	
No. of Units Permitted for Above Moderate	5					5	

* Note: This field is voluntary

ANNUAL ELEMENT PROGRESS REPORT

Housing Element Implementation

(CCR Title 25 §6202)

Jurisdiction Town of Paradise

Reporting Period 1/1/2013 - 12/31/2013

Table B

Regional Housing Needs Allocation Progress

Permitted Units Issued by Affordability

Enter Calendar Year starting with the first year of the RHNA allocation period. See Example.		2007	2008	2009	2010	2011	2012	2013			Total Units to Date (all years)	Total Remaining RHNA by Income Level
Income Level		RHNA Allocation by Income Level	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	
Very Low	Deed Restricted	412										401
	Non-deed restricted							9	2		11	
Low	Deed Restricted	189										159
	Non-deed restricted					1		26	3		30	
Moderate	Deed Restricted	174										163
	Non-deed restricted					3	3	4	1		11	
Above Moderate		465	51	27	23	3	1	3	5		113	352
Total RHNA by COG. Enter allocation number:		1,240										1,075
Total Units ► ► ►			51	27	23	7	4	42	11		165	
Remaining Need for RHNA Period ► ► ► ► ►												

Note: units serving extremely low-income households are included in the very low-income permitted units totals.

ANNUAL ELEMENT PROGRESS REPORT

Housing Element Implementation

(CCR Title 25 §6202)

Jurisdiction Town of Paradise

Reporting Period 1/1/2013 - 12/31/2013

Table C

Program Implementation Status

Program Description (By Housing Element Program Names)		Housing Programs Progress Report - Government Code Section 65583. Describe progress of all programs including local efforts to remove governmental constraints to the maintenance, improvement, and development of housing as identified in the housing element.	
Name of Program	Objective	Timeframe in H.E.	Status of Program Implementation
HI-1: Reduce infrastructure constraints to development	Reduce constraints associated with wastewater disposal.	Dec. 2012	On-going discussion with the City of Chico for the conveyance of wastewater from commercial areas in Paradise to the Chico City sewer system and treatment plan. Town staff to apply for planning grant in early 2014 to fund feasibility study.
HI-2: Affordable housing resources	Promote affordable housing through work with developers.	2008-2014	Development Impact Fee deferral program has been implemented for development applications, including those building affordable and/or multifamily housing.
HI-3: Affordable housing incentives	Reduction in development standards to promote affordable housing.	Mar. 2010	Affordable housing incentives regulations are in place, promoting density bonuses for housing projects that include affordable housing units.
HI-4: Density bonus	Compliance with Government Code Sections 65915 & 65917.	Feb. 2010	Zoning ordinance amendment consistent with GC Sections 65915 & 65917 is tentatively scheduled for calendar year 2014. Density bonuses currently in-place for multi-family projects utilizing clustered wastewater treatment.
HI-5: Publicly owned lands inventory	Develop and maintain inventory of land within Town limits and its sphere of influence for potential housing sites.	Nov. 2009	No new public lands acquired resulting in new housing opportunities since an inventory was compiled in 2009. Phase I of Paradise Community Village, a partnership with CHIP affordable housing, completed construction of 36 affordable housing units in 2013.
HI-6: Housing authority	Support the Housing Authority's role in Public Housing Rental Program and Section 8 housing.	2008-2014	On-going directive; on-going implementation.
HI-7: Small lot consolidation and development	Encourage consolidation of small parcels for residential use.	May. 2010	On-going directive. Opportunities for small lot consolidation did not present themselves during 2013.
HI-8: Promote second units	Encourage development of affordable second units.	Dec. 2010	Second units are promoted through the use of administrative permits acted upon by staff as opposed to site plan review permits which previously required a public hearing. Reduction of 200' stream setbacks to 100' for sewage disposal promotes second unit density previously unavailable.
HI-9: Address discrimination	Provide filing information for discrimination complaints.	168 ¹⁴	On-going directive. Fair housing/non-discrimination requirements are posted at Paradise Town Hall. No fair housing complaints were filed with the Town during 2013.

ANNUAL ELEMENT PROGRESS REPORT

Housing Element Implementation

(CCR Title 25 §6202)

Jurisdiction Town of Paradise

Reporting Period 1/1/2013 - 12/31/2013

HI-10: Annual report	Provide annual report to Town Council and Planning Commission.	Annually	Implemented and on-going. Report for 2013 presented to Planning Commission during Feb 2014, Town Council during March 2014.
HI-11: Housing rehabilitation and improvement	Provide rehab and repair opportunities.	2008-2014	Continuing to aggressively promote and provide housing rehabilitation through CalHOME and HOME funds.
HI-12: Condominium and mobile home conversions	Revise Chapter 16.10 of the Paradise Municipal Code to address conversions.	June. 2011	Not yet implemented, but work effort is underway.
HI-13: Down payment assistance	Pursue housing program grants to fund down payment assistance.	2008-2014	On-going program administered by Business & Housing for payment assistance to lower income first time home buyers.
HI-14: Enforce housing codes	Provide a safe and decent living environment.	2008-2014	Procedure in place through building division for the thorough investigation of housing complaints and the prompt abatement of resulting violations.
HI-15: Conversion of at-risk units	Reduce potential conversion of affordable housing to market-rate.	2008-2014	The Town is notified as a party on title to assisted affordable housing units. Coordination with Butte County Housing Authority is on-going.
HI-16: Removal of constraints	Update town codes to reduce/remove constraints.	2008-2014	Town allows for the application of planned developments to accommodate smaller lot sizes while providing open space for constrained areas, also clustered wastewater treatment facilities for the development. Reductions in sewage disposal setbacks assist development. Deferral of frontage improvements (through covenants) for projects to help encourage the development of special needs housing.
HI-17: Reduce standards for seniors and disabled housing	Revise Zoning Ordinance to provide reduced standards	Dec. 2009	Paradise Municipal Code revised April 2010 to allow for handicapped and/or disabled parking space facilities to be located within a yard setback area subject to the issuance of an administrative permit or Town Engineer review.
HI-18: Emergency shelters and transitional/supportive housing	Revise zoning code to be consistent with requirements of state law.	Aug. 2010	PMC revised October 2010 to include emergency shelters as a land use allowed by right in the Community Services zoning district.
HI-19: Housing for persons with disabilities	Ensure projects for disabled accessibility are reasonably accommodated.	May. 2010	Housing Rehabilitation Program administered through Business & Housing includes projects involving improvements necessary to ensure accessibility for disabled persons.
HI-20: Special needs housing	Provide incentives for development of housing for persons with special needs.	Feb. 2010	Deferral of Development Impact Fees and increased density through the use of a clustered wastewater treatment system are available for interested developers.
HI-21: Energy conservation and efficiency	Promote energy conservation and efficiency in residential development.	July. 2011	Adopted 2013 CA Building Codes which incorporate mandatory green building standards. Inspecting first building project to use SIPS Panels as an alternative building design for energy efficiency. Building Dept open to alternative design submittals.

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation
(CCR Title 25 §6202)

Jurisdiction	Town of Paradise
Reporting Period	1/1/2013 - 12/31/2013

General Comments:

The Town of Paradise saw a modest rise in new construction submittals during this last year due in large part to the 2013 California Building Codes changes. A long standing Tentative Subdivision Map was finally recorded in 2013 resulting in 9 new single family building lots, 4 of which have already been submitted for construction on helping to meeting our RHNA allocation for above-moderate housing. The Town remains committed to providing housing at all income levels and works diligently within the limited budget resources that remain to assist owners with rehabilitation and renovation of existing homes.



**TOWN OF PARADISE
Council Agenda Summary
Date: March 11, 2014**

AGENDA ITEM: 5(a)

ORIGINATED BY: Craig Baker, Community Development Director

REVIEWED BY: Lauren Gill, Town Manager

SUBJECT: Appeal to the Town Council of a Planning Commission Interpretation Finding that a Proposed Gate Across a Private Road Access Easement Does not Constitute a Violation of Town Zoning Ordinance Regulations Prohibiting the Establishment of Fences in Access Easements (Paradise Municipal Code Section 17.06.600)

COUNCIL ACTIONS REQUESTED:

1. Conduct the duly noticed public hearing and accept any testimony from the attending public; and
2. Upon conclusion of the public hearing, move to adopt the following Zoning Code interpretation:

Based upon a review of the substantial evidence presented to the Town Council and the definitions for a fence and a gate contained within the current Merriam-Webster dictionary as required by Paradise Municipal Code (PMC) section 17.04.500(A), the Town Council finds that the prohibition against the establishing a fence in an access easement within PMC section 17.06.600(E)(4) includes a gate for purposes of the written request filed by Mr. Jon Remalia on February 10, 2014 for a Planning Commission interpretation of zoning regulations and particularly PMC section 17.06.600(E)(4).

OR

2. Adopt an alternative interpretation or directive to town staff.

BACKGROUND: On February 10, 2014, Mr. Jon Remalia submitted a written request to the Town Development Services Department for a Planning Commission interpretation of zoning regulations as they apply to the proposed establishment of a gate across an existing road easement. In particular, Mr. Remalia wishes to establish a new gate across a private road access easement to his property located at 6501 Gregory Lane in Paradise. Mr. Remalia's written request for Planning Commission consideration is attached for your review.

On February 18, 2014, the Planning Commission considered Mr. Remalia's request and, after soliciting verbal testimony from the attending public, adopted the following interpretation:

A proposed locked gate across a private road access easement does not constitute a violation of town zoning ordinance regulations prohibiting the establishment of fences in access easements (Paradise Municipal Code Section 17.06.600).

On February 20, 2014, Dana and Denise Bettis, owners of property upon which the gate is proposed to be established, filed a written appeal to the Town Council of the Planning Commission's decision. Pursuant to Paradise Municipal Code Section 17.45.800, any appeal of a Planning Commission decision must be considered at a noticed public hearing before the Town Council. The appeal filed by Mr. and Ms. Bettis essentially asks the Town Council to find that a closed gate across an access easement is functionally equivalent to a fence and should therefore be prohibited by the Town in this case.

Mr. Remalia is currently engaged in developing a residentially-zoned property, located at the western terminus of the easement in question, with a dwelling unit. The proposed location of the gate is off-site from the property Mr. Remalia is developing and is located upon lands owned by neighboring property owners, Dana and Denise Bettis. Dana and Denise Bettis have indicated their strong opposition to the placement of the gate and are currently engaged in a civil lawsuit with Mr. Remalia over this and other issues. Mr. Remalia has indicated that a gate has existed on the road in the past. Mr. Bettis has indicated to staff that he at one time installed a gate in the same easement on his property and subsequently removed it himself after a fairly short period. There is currently no gate across or within the road easement.

Mr. Remalia has stated that he has security concerns and has indicated that the road has no turnaround except upon his property, so he would prefer to install the gate within the easement on the Bettis property approximately 500 feet from Mr. Remalia's property, at or near where Mr. Bettis previously removed his own gate. Mr. Remalia has constructed post structures on either side of the easement in this location, evidently designed to support an electric gate.

DISCUSSION: Paradise Municipal Code (PMC) section 17.06.600(E)(4) states the following, in part: "*No fences shall be installed within public or private rights of way or access easements.*" No other portion of the section addresses this issue. With regard to Mr. Remalia's inquiries made of the Town, on June 12, 2013, Town Attorney Dwight Moore provided the following legal opinion:

"Based on PMC section 17.06.600(E)(4), it is my opinion that a gate could be considered to be the equivalent of a fence, which cannot be installed within a private right-of-way or access easement. However, such a gate would be permitted on the entrance to a parcel if it would not be in the easement."

There is no definition of either “fence” or “gate” in the PMC. However PMC section 17.04.500(A) directs that any words not defined in the definitions section shall be defined as set forth in current dictionaries. The current Merriam-Webster dictionary defines a fence as “a structure like a wall built outdoors usually of wood or metal that separates two areas or prevents people or animals from entering or leaving” and defines a gate as “an opening in a wall or fence.” Using these definitions, it is reasonable to regard the proposed gate as functionally equivalent to a fence, or portion thereof, when it is closed. In other words, a gate serves the same purpose as a fence – it prevents access from one side to the other side. The only difference is that a gate is a portion of a fence that can be opened.

The primary reason fences are not permitted within access easements is to keep such easements unobstructed and to protect the access rights of all parties having legal interest in such easements. It continues to be Town staff’s position that Mr. Remalia’s other options should include the installation of a gate upon his own property at the end of the easement and perhaps a sign advising others that there is no public turnaround on the driveway. And although it is clear that Mr. Remalia has an easement to access his property over the property of others, his rights do not impliedly allow the establishment of a gate within the easement on the property of others without their express consent.

Please be prepared to publicly discuss Mr. Remalia’s request for the Planning Commission’s zoning interpretation and the appeal filed by Mr. and Ms. Bettis, including accepting written and or verbal input provided by attending parties. Town staff has provided several attachments to assist Town Council members in preparing for the public hearing, including an excerpt of the draft minutes from the February 18, 2014 Planning Commission meeting and a legal opinion provided to the Town Attorney by private attorney Doug Thorn supporting the finding that a closed gate constitutes a fence for purposes of PMC section 17.06.600(4)(A).

FINANCIAL IMPACT: Town Council adoption of a motion interpreting Paradise Municipal Code section 17.06.600(A) will have no direct or immediate impact upon the Town’s funds.

Attachments

ATTACHMENTS FOR BETTIS APPEAL HEARING

1. Public notice for the March 11, 2014 Town Council appeal hearing
2. Written request for Planning Commission interpretation of PMC section 17.06.600(E)(4) submitted to the Town by Jon Remalia on February 10, 2014
3. Excerpt of draft Planning Commission minutes from the February 18, 2014 Planning Commission meeting
4. Written appeal to the Town Council of the Planning Commission's finding and decision rendered during the February 18, 2014 Planning Commission meeting, filed by Dana and Denise Bettis with the Town Clerk on February 20, 2014
5. Written legal opinion provided to Town Attorney Dwight Moore by trial attorney Douglas R. Thorn, dated February 20, 2014

**TOWN OF PARADISE
NOTICE OF PUBLIC HEARING - PARADISE TOWN
COUNCIL**

NOTICE IS HEREBY GIVEN by the Town Council that a public hearing will be held on Tuesday, March 11, 2014 at 6:00 p.m., or as soon thereafter as possible, in the Town Hall Council Chambers, 5555 Skyway, Paradise, California, regarding the following matter:

PURSUANT TO PARADISE MUNICIPAL CODE SECTION 17.45.800, BETTIS APPEAL OF PLANNING COMMISSION INTERPRETATION OF ZONING REGULATIONS ON FEBRUARY 18, 2014: Appeal to the Town Council of a Planning Commission interpretation finding that a proposed gate across a private road access easement does not constitute a violation of town zoning ordinance regulations prohibiting the establishment of fences in access easements (Paradise Municipal Code Section 17.06.600). Item determined to be exempt from environmental review.

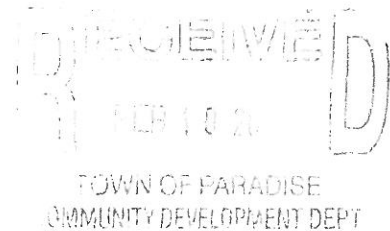
The project file is available for public inspection at the Community Development Department, Town Hall. If you challenge this matter in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to the Town Clerk at, or prior to, the public hearing. For further information, please contact the Development Services Department (planning division), 5555 Skyway, Paradise, CA (530) 872-6291, extension 111.

Joanna Gutierrez, Town Clerk
Publish: 3/1/14

Honorable Daniel Wentland,
Acting Chairman, Paradise Planning Commission
5555 Skyway
Paradise, California
95969

February 06, 2014

Jon Remalia,
Project Manager, Ailamer Investments LLC
6501 Gregory Lane
Paradise, California
95969



Dear Chairman Wentland,

As we have previously discussed Ailamer is experiencing a severe hardship regarding the interpretation of section 17.06.600 and whether a standalone gate solely to limit vehicular access without any linier features is a fence.

Specifically, the first decision involves Section 17.06.600 Yard and Building/structure setback regulations Paragraph E.4 which states:

A non-open or solid fence up to six (6) feet in height above grade may be installed along property lines which do not abut a road or street, or beyond setback lines as required by the zone when the property line abuts a road or street. A non-open or solid fence not exceeding four (4) feet in height above grade may extend into the front yard setback area; and wrought iron and/or chain link fences up to six (6) feet in height above grade may extend into the front yard setback area. **No fences shall be installed within public or private rights-of-way or access easements.** Exclusive of the front yard setback area, fences to a maximum height of eight (8) feet above grade subject to procurement of town building permit issuance may be installed around recycling processing facilities, a wastewater treatment/disposal utility facility, and/or legally established facilities that provide either scrap and salvage services or general vehicle/equipment storage or vehicle impoundment service.

It is Ailamer's and Ailamer's council's opinion that this Zoning Ordinance does not apply in Ailamer's case for numerous reasons.

First and foremost a gate is not a fence. It lacks the elements of a fence and cannot be a "fence" unless other features are associated. We agree that a gate as part of a linier assembly or attached to a structure with linier features that a gate could be part of a fence.

An equal similar instance might be having a tire. A tire is not a automobile. However, when assembled with axles, a frame, motor, and other components it is a part of a car.

Secondly, the instant use is a Vehicular Access Gate on a 500 foot +/- driveway with steep up slopes to the south and 100% drop-offs to the north with no areas for turning around a vehicle. Furthermore, the width and configuration of the easement does not provide enough room for a turnaround at the end of the driveway thereby requiring anyone passing down the road to back out the long driveway. Backing out this curvy 500 foot driveway is unsafe for most drivers.

In addition, the driveway without proper limited access creates a liability nightmare for the underlying property owner, easement owner and the town for prohibiting the installation of safety structures to protect someone who makes a "wrong turn".

Third, the Plan Review for the project which was reviewed by both the Building and Planning Departments on March 27, 2013 not only failed to prohibit the gate but specifically identified the installation of a Knox Box as required by the Town of Paradise Fire Code. As the gate required no building permit the foundation had been built in October 2011 and the reinforcing placed in May 2013 and stone façade partially constructed in June 2013. The plans approved later that year and permits issued identified the gate as "not a part of this project". A fore coming lawsuit filed by Dana and Denise Bettis has halted financing of the project and forced Ailamer to be subjected to interest rates at least 2.5% higher than the locked in rate in May 2013.

Fourth, The current gate is in the location of the pipe gate installed by Dana and Denise Bettis in 2008 or 2009. Prior to that the access had been equipped with 2 thin wall metal posts and a cable gate with rocks in the roadway during some periods. This has been confirmed by former owner Vesta McCart and her family (1985 to 2007). Yourself whom built the McCart home and a Declaration signed by Pete Lindstrom whom has lived in the neighborhood for over 30 years. The materials which this cable gate was constructed of are consistent with the materials used by the Paradise Irrigation District in the early part of the century which is supported by the fact that the road location is one in the same with the "Moody Ditch" which provided water to the Southwest portion of Paradise (Moody Ditch recorded book 1017 page 156). Therefore, even if prohibited by Current Zoning Regulations the function of a vehicle limiting device in this location must be "Grandfathered" as an **Existing Legal Non-conforming Use**.

Lastly, Ailamer believes that the current ordinance prohibiting gates and fences on **any private property** is a violation of the landowner and/or easement owner's California Constitutional and Statutory Rights. The California Civil Code specifically authorizes the gating to prohibit access as a way to protect ones property rights against adverse possession and title or an easement by prescription.

Section 1009 of the California Civil Code states in part:

1009. (a) The Legislature finds that:

- (1) It is in the best interests of the state to encourage owners of private real property to continue to make their lands available for public recreational use to supplement opportunities available on tax-supported publicly owned facilities.
- (2) Owners of private real property are confronted with the threat of loss of rights in their property if they allow or continue to allow members of the public to use, enjoy or pass over their property for recreational purposes.
- (3) The stability and marketability of record titles is clouded by such public use, thereby compelling the owner to exclude the public from his property.

Coupled with the liability identified in the second reason above the installation of a mechanically operated gate protects the owner of both the easement and the fee owner of the lands from loss of right and liability of those using the lands for other than recreational uses.

Article 11 Section 7 of the California Constitution states that:

A county or city may make and enforce within its limits all local, police, sanitary, and other ordinances and regulations not in conflict with general laws.

The General Laws provide provisions whereby a property owner can gate his drive or roadway to protect himself from others using the drive or road and then later (5 years) claiming some right to continued use.

The current Town of Paradise Ordinance as written applying to "private right-of-ways or access easements" denies the fee owner and/or easement owner the right to protect themselves from losing certain rights as established by the California Civil Code.

Ailamer does not want to restrict the Servant tenement or anyone else that has a legal right to use the roadway. However, Ailamer must protect its roadway from unnecessary wear and tear, of unauthorized use (some summer months generate four instances per day) protect itself and others from any liability related to the roadway and protect the general public from injury on the roadway.

Ailamer in this instance respectfully requests the Planning Commission to solve the issue in the easiest and simplest way. That being making the firm determination that a gate is not a fence and that each is a structure which can be separate and distinct.

In the event that the Planning Commission does not make the "separate and distinct" determination Ailamer requests some action whereby Gates may be permitted on Easements in a manner that limits access to those whom have no legal right to use the lands behind the gate.

Furthermore, Butte Superior Court on February 05, 2013 set a trial date of March 03, 2014 for this matter to be heard so it is very important to have this matter resolved immediately. We would like to have this matter resolved at 6:00 February 21, 2014. Ailamer's portion of the presentation will be made by Jon Remalia and/or Attorney Bill Apger.

Jon Remalia,
Ailamer investments LLC

cc: Craig Baker, Mike Zuccolillo, Jim Clarkson, Stephnie Newman, Bill Apger

EXCERPT OF DRAFT PLANNING COMMISSION MINUTES
MEETING DATE: February 18, 2014

- 6b. Consideration of a Request for Planning Commission Interpretation of Town Zoning Regulations to Determine if a Proposed Locked Gate Across a Private Road Access Easement Would Constitute a Violation of Town Zoning Ordinance Regulations Prohibiting the Establishment of Fences in Access Easements.

Community Development Department Director Baker informed the Planning Commission that on February 10, 2014, Jon Remalia submitted a written request for a Planning Commission interpretation of Town zoning regulations as they apply to his proposed establishment of a gate across an existing road easement. Community Development Director Baker stated that the issue is within Paradise Municipal Code Section 17.06.600 which states that no fences are allowed in public rights of way or access easements and that the Planning Commission is being asked to publicly discuss whether the gate is functionally equivalent to a fence and to make a finding.

Commissioner Clarkson stated that he would like to know how a Planning Commission finding might affect existing gates and is concerned that if this gate is determined to be a fence, then will all other such gates become fences and have to come down. Director Baker stated that the Town generally does not involve itself with private road matters. In this case, Mr. Remalia is asking for a determination or permission from the Town to establish a gate or fence, and the fundamental difference herein is that the proposed gate is intended to be established upon the property of another who opposes the placement of the gate. Assistant Planner Hartman stated that one of the gate or fence is proposed to be electrical and, as such, the Town would be asked to issue an electrical permit.

Town Attorney Dwight Moore stated that the Town deals with issues case-by-case, and that he doesn't believe a decision on this matter will have far reaching impacts as the Commission is dealing with a specific set of facts, the Town has no authority over the easement itself, or to determine if there is an easement, and the Planning Commission scope is limited to determining if this gate is a fence. Mr. Moore stated that the issue is not what it is called, it is about what it will do, and that titles don't have meaning in law; it is about what a thing actually does. This gate looked like a fence because it was not accepted by other owners and they would not have access based on the fact that it would be locked.

Chair Zuccolillo stated for the record that he is a real estate broker, was involved in the sale of the property to Ailamer in 2011 and received commission in an amount less than \$500, that he consulted with the Town Attorney and because the transaction took place more than one year ago, he has no conflict of interest relating to this matter.

Chair Zuccolillo opened the matter to public comment.

1. Jon Remalia asked if he could give his presentation first and then allow the other people to comment. He stated the presentation would outline what was there and what is proposed. Planning Commission agreed to allow Mr. Remalia to provide his presentation first.

Mr. Remalia stated that when he purchased the property there was a gate and there was never any intent to lock anybody out that has the legal right to use the road, stated that there has been misrepresentation of that fact and that he would like everyone who is going to give testimony to be sworn.

After brief discussion, the Planning Commissioners concurred that sworn testimony was not necessary.

1. Jon Remalia displayed a power point presentation of the property and easement. He stated that he does not think that the proposed freestanding gate on pillars is a fence. The gate is proposed to restrict unauthorized vehicular access and that persons who live along the road would be provided access.

Chair Zuccolillo reminded Mr. Remalia that the easement dispute is not the issue before the commission. Chair Zuccolillo called for the comment from citizens who turned in speaker cards.

2. William Apger stated that he represents Mr. Remalia in the civil litigation relating to this matter and would like to reserve his comments to the end, as rebuttal, to which the commission concurred.
3. Claudia Benike, stated that she is one of the parties having interest in the easement and the fence/gate, that her concern is also one of aesthetics and she is opposed to letting Mr. Remalia build something like this in their backyard, doesn't think their property should provide security for Remalia's property and that it would be an inconvenience for them to have to use a gate.
4. Dana Bettis stated that he doesn't want a gate on his property and stated his position that Mr. Remalia has no right to put a gate on his property.
5. Denise Bettis stated that she agrees with the statements made by her husband.
6. Lea Roy Johnson stated that he doesn't want any gate or anything built on his property. Jon hasn't asked any other property owner for compensation and thinks Jon needs to put the gate on his own property and put a sign at the end of Gregory Lane. He uses the easement to access their backyard and basement. Doesn't want a gate on the property.
7. Gene Mapa stated that he would like to discuss the Fillerup-Butler easement information as he thinks what Mr. Remalia stated was incorrect.

Chair Zuccolillo stated that the Planning Commission is not addressing the easement issue.

8. David Murray stated that he representing the Bettises, that Ailamer is a real-estate investment company which he thinks is requesting this determination to gain an advantage in a pending civil litigation. Mr. Murray stated that the court has granted a restraining order on the construction of the gate, that he thinks the investment

company wants to change building code to maximize his profit and the CA Fire Code requires that a turn-around be provided, and that his clients will lose free access to their easement.

Commission Clarkson asked Mr. Murray to stay focused on the issue, that the Planning Commission must take the facts as they are, and the question is, is this a fence or is this a gate, and would appreciate information that supports that this is a fence.

- 8a. Mr. Murray stated that the gate makes a non-exclusive easement. It becomes an exclusive easement if the power goes out, then it becomes a fence.
9. Alan White asked that the agenda item be read. Commissioner Zuccolillo read the agenda item again.

Mr. White stated that is not the discussion he is hearing, that the only item for discussion is whether a gate is a fence, and according to the Merriam Webster dictionary a gate is an opening in a wall or fence. He mentioned specific private gated easements, including Puddle Duck Court, Paradise Community Village access off of Paloma, the end of Valley View, but the discussion tonight is only to help determine whether or not a gate is a fence.

10. Susan Butler Mapa suggested that the commissioners look the state code to see what it says about an easement across someone's property, there is a right to go in and to go out, and that there is no right to do anything else to someone's property.

Chair Zuccolillo stated that the commissioners are not here to litigate that, but are being asked to decide what is the definition of a gate.

11. Jerod Holiday stated that he contracted to work for Jon Remalia and that there is indication that there was a cable across the road at one time and as that is a component of this discussion, asked if the existing, non-compliance rule would apply.

Community Development Director Baker stated that there is no gate there; and, that non-conforming uses are lost when abandoned.

12. William Apger stated that the discussion is whether a gate is a fence, that a gate is a closure for a hole in a fence, there are many reasons to have a gate on an easement, security and liability are issues, a non-exclusive easement is not a passage to private property, security gates must be approved by the Fire Chief, and to state that all gates are fences would be in conflict with the Town code. There are many reasons why a gate would be reasonable, there is no statute that prohibits gates on easements, and discussed the provision in the Paradise Municipal Code that allows for fire access gates. Mr. Apger stated that he has been to the Remalia property before it was purchased by Mr. Remalia and that he remembers a previous gate on the road easement.

Chair Zuccolillo closed the public comment. Mr. Zuccolillo stated that the Planning Commission is not discussing the merits of whether or not a gate is allowed on a easement but to strictly define what they believe is a gate and a fence.

Commissioner Clarkson questioned how our code addresses or defines the requirements for gates and for fences. Community Development Director Baker explained the code mentioned herein is the only section in the zoning code that addresses fences in easements. There are other sections in the site development chapter that discuss fence height and location in setbacks.

Commissioner Clarkson stated, for example, when building a house, you have a wall and you have a door that you go through, and there are different code requirements for each, the requirements are separate, and asked if we are dealing with the similar type of thing. Mr. Clarkson stated he has a hard time understanding how somebody could say that you can't put a wall up to prevent somebody having access – they have to have access to go outside – and isn't that what a door is for. And if the door does not have a lock on it, is it therefore able to comply with the heart of what code requires.

Community Development Director stated that our zoning code does not independently define what is a gate and refers to current dictionaries for terms not defined.

The Town Attorney stated that when interpreting law, one looks at intent of the law – why is there a prohibition of fences across an easement. Mr. Baker has a statement in the staff report that deals with the primary reason that fences are not permitted in an access easement is to keep the easement unobstructed and protect the access rights of all parties having legal interest in such easements. The intent is to allow unobstructed access through that area and a closed gate obstructs an easement as a fence does.

Commissioner Clarkson asked if, using that argument, if the gate is locked there is a fence – because there is no access - and if the gate is unlocked there is no fence. Attorney Moore stated that anything across the road can constitute a fence if it prevents free access, and the subject of this agenda item is a proposed locked gate.

Commissioner Clarkson stated that he would like to make a motion to determine that if it is deemed that if this a gate is to be locked, then it is a fence, and if the gate is unlocked it is not a fence, and that he would like input from the commissioners.

Commissioner Neumann stated that she is having a very difficult time with this because if the Planning Commission renders a decision on this, then she believes the Town will have to go back to other properties with gated easements, that she is very clear about what she believes to be a fence and what is a gate, she doesn't want to make a decision about defining or revising code for the sake of litigation or settling a neighborhood dispute, and since the whole property is not fenced, does the term gate even apply.

Commissioner Wentland stated that he thinks this matter is a private property issue that cannot be resolved by the commission and that a gate is a gate and fence is a fence.

Chair Zuccolillo stated that the Planning Commission is not here to resolve a neighborhood dispute, that he thinks there are different definitions for a gate and for a

fence and that our code is not clear relating to this matter, that fences and a gates each have a different purpose, and that there are many gates in Town across easements that seem to be ok.

The **MOTION by Clarkson** to make a determination that a gate is not a fence as long as the gate is unlocked and has free access, that it could be considered a fence if it is locked and therefore does not offer free access, died for lack of a second.

Commissioner Neumann asked if the Town has a count on the number of properties in Town where upon a gate was established on an easement on an easement not owned by the individual, but who had legal right to use. Mr. Baker stated that the Town does not have such records and that he believes the vast majority of easements to be unobstructed.

Mr. Baker stated that his determination was made based on: (a) The fact that the fence is not located on the property that it's protecting, (b) The property owner of the property upon which the gate would be located opposes the installation of the gate, and (c) the manner in which it opens makes it subject to being inaccessible to other property owners having an interest in the easement. So that's why the Town said, for the benefit of the doubt, if everyone agreed in writing that they could open the fence for each other and it would always be unobstructed, then the Town would not be concerned.

There was a **MOTION by Clarkson**, to accept the definition that a gate is a gate, a different function than a fence, and a fence is a fence, died for lack of a second.

There was a **MOTION by Clarkson, seconded by Wentland**, that a gate is a gate and a fence is a fence and the two are not the same.

Attorney Moore stated that the subject matter of the action item on the agenda only deals with a request for a Planning Commission interpretation as to whether or not a proposed locked gate across a private road access easement would constitute a violation of Town zoning ordinance regulations prohibiting the establishment of fences in access easements, and not try to define what a gate is.

Commissioner Clarkson stated that his concern is if they make the recommended finding, then that could be used to determine that any gate could be a fence.

Community Development Director Baker stated that the commission could adopt a motion to not make the finding.

The motion and second were withdrawn.

The **MOTION by Clarkson** to make a finding that a locked gate constitutes a violation of the code and that an unlocked gate is not, died for lack of a second.

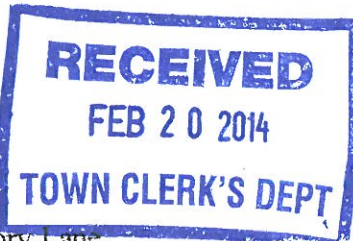
The Planning Commission concurred to take comment.

1. Mr. Remalia stated that the gate would only be locked to the public, not to those who have a legal right to access.
2. Loren Harvey stated that he used to hold nine building code certificates and if there is a term is not defined in the code, then the dictionary definition must be used.

Chair Zuccolillo stated that the commission is being asked to make the determination based on their belief as to what is a fence and what is a gate and suggested that a motion be made to either make a finding or to not make a finding.

Community Development Director Baker pointed out that staff's recommended finding could simply be changed to indicate that the gate would *not* constitute a code violation.

MOTION by Wentland, seconded by Clarkson, after considering the request for a Planning Commission interpretation of Town zoning regulations, made the determination that a proposed locked gate across a private road access easement would not constitute a violation of Town zoning ordinance regulations prohibiting the establishment of fences in access easements. Roll call vote was unanimous.



To the Town of Paradise City Council and to the Town Clerk:



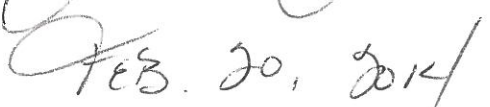
We, Dana Bettis and Denise Bettis, owners of a residence located at 6479 Gregory Lane in Paradise, California, hereby appeal the Town of Paradise Planning Commission's Decision on February 18, 2014, of Published Agenda Item 6b. We are appealing this matter to the Town of Paradise City Council. We ask that the City Council reverse the decision of the Town of Paradise Planning Commission to allow a locked electric gate to be placed across a non-exclusive easement road without the permission of the underlying land owner.

Paradise Municipal Code § 17.06.600E4 states, "[n]o fences shall be installed within public or private rights-of-way or access easements." Previously, both the Town of Paradise Community Development Director, Craig Baker, and the Town of Paradise attorney, Dwight Moore, interpreted Paradise Municipal Code § 17.06.600E4 as prospectively prohibiting construction of a locked electric gate across a non-exclusive easement road without the prior written permission of the underlying land owner. It is our position that a locked electric gate across a non-exclusive easement road is effectively a "fence" structure, even if it opens and closes.

The current Town of Paradise Municipal Code does not define what constitutes a "fence" or a "gate." Black's Law Dictionary defines a "fence" as, [a] hedge, **structure, or partition, erected** for the purpose of enclosing a piece of land, or to **divide a piece of land into distinct portions, or** to separate two contiguous estates...**intended to prevent intrusion from without...** The current Merriam-Webster Dictionary defines a fence as, "**a structure like a wall built outdoors usually of wood or metal that separates two areas or prevents people or animals from entering or leaving.**" The vast majority of non-exclusive easements in the Town of Paradise are open for free ingress and egress. Those that do have a locked gate are because the CC&R's allow for a locked gate or they are by permission of the underlying land owner. We are not trying to outlaw locked gates or cause locked gates that are already built to be removed. We are merely asking the City Council to clarify the Municipal code so that all future installations of locked electric gates that are not located on the land of the person wanting to install the gate, be by written permission of the underlying land owner. This is certainly reasonable request.

Therefore, we respectfully ask that the City Council interpret Paradise Municipal Code § 17.06.600E4 prospectively (from the date of the City Council hearing on this matter on forward) as prohibiting construction of a locked electric gate across a non-exclusive easement road, without the prior written permission of the underlying land owner.

Sincerely,



Dana & Denise Bettis


Douglas R. Thorn

Trial Attorney

February 20, 2014

VIA EMAIL

Dwight L. Moore
Town Attorney
Town of Paradise
5555 Skyway
Paradise, California 95969

Re: Zoning Question

Dear Mr. Moore:

The Paradise Municipal Code states that, "No fences shall be installed within public or private rights of way or access easements." You asked me whether a locked gate across a private access easement would be the equivalent of a fence. The answer is yes, a gate is a barrier and a fence is a barrier and the two are one in the same thing.

My Webster's dictionary defines a fence as "a barrier." A gate is by definition a barrier and thus by definition a fence because when the gate is closed it is a barrier; it is a fence that can be swung shut to create a barrier to ingress or egress, and therefore meets the very definition of a fence. Said another way, when a gate is closed, it fences off access; when a gate is closed it is a barrier to access, or a fence. So to put a gate across a private access easement is putting a fence across the private access easement when the gate is closed, and could raise a number of other zoning health and safety concerns that I cannot address without more information. To argue that a gate is not a fence is a word game that ignores function and utility. It would set a very dangerous and onerous precedent to ignore the fact that a gate, when closed, is a fence.

Sincerely Yours,



MEMO

To: TOWN COUNCIL

From: Joanna Gutierrez, Town Clerk 

Subject: Additional Agenda Material Relating to Item 5(a): Bettis Appeal of Planning Commission Decision

Date: March 5, 2014

Attached for the record are items received from Jon Remalia regarding Agenda Item 5(a):

1. Email dated 03/04/14 regarding the Council Appeal Hearing; and,
2. Notice of Entry of Order, Dana Bettis and Denise Bettis vs. Ailamer Investments, LLC; Jon Remalia, Butte County Superior Court Case No. : 159895

Gutierrez, Joanna

From: Jon Remalia [jon@ailamer.com]
Sent: Tuesday, March 04, 2014 1:00 PM
To: Baker, Craig; Moore, Dwight; Gill, Lauren; Gutierrez, Joanna; Lindsey, Anthony; Susan Oliver; Stephanie Neumann; Michael Zuccolillo; Daniel Wentland; James Clarkson
Subject: Council Appeal Hearing

Friends,

Again, after reviewing the letter requesting the Planning Commission to review the "Gate/Fence" issue located at 6501 Gregory Lane I must challenge the wording which was used in the Notices.

First and foremost, Director Baker on his own inserted "LOCKED" into my request. Such is not the case. Selective Access or Restricted Access is a more appropriate term. I challenged this before without success with Mr. Baker and the Planning Commission. However, after winning the matter Ailamer saw no reason to Appeal the matter.

Now, Bettis has Appealed the matter and again "LOCKED" remains inserted in the Notice. Yes, an action is required to gain access. The simple pushing of a button or entering a code. Is a Disabled person locked out of a store if he or she must push a button to open the door? Are you locked out of an elevator because you must push a button for the door to open? What about turning a knob?

The inclusion of "LOCKED" raises a serious prejudice against Ailamer and myself. Locked was not in my request. Nor was the "solely to limit vehicular access" (paragraph 1 of my letter dated February 01 2014). This is just one more example of the Prejudice I must deal with which was originally outlined in My July 25 2013 Claim for Damages of which I did not receive notice of denial until September.

I was hoping that the filing of the Claim might stimulate equal treatment for Ailamer and myself. Obviously, it has not.

We are under the hardship created by Susan Butler-Mapes when she chose to challenge Ailamer's attorney representing it as he handled her mother's estate close to 4 years ago.

We have met with other attorneys and hopefully will be retaining Mr. Larry Baumbeck (of whom I believe the Town is familiar with). However, Mr. Baumbeck needs to receive the file from Mr. Apger and review the same to be informed enough to represent Ailamer.

In a similar situation the superior Court set the trial over to May to allow Mr. Baumbeck time to prepare. I would only believe that in the interest of justice the town should allow the matter to be set out an additional 30 days for council to prepare for the hearing.

We continue To see and hear the prejudice.

Specifically, I and Susan Oliver prior to the Planning Commission meeting were informed that an interpretation could not be appealed and was final after being heard by the Planning Commission. Mr. Moore told me that same thing. Yet, Bettis was granted an Appeal?? Equal protection???? Prejudice????

Where will it end. Hopefully this does not need to end up in yet more litigation. But, that is obviously where this is leading. Bettis' attorney claimed he never would have filed the suit except for Director Baker's solid statement that a gate is a fence backed up by Mr. Moo

In sum,

On the first note Ailamer would like a continuance of the hearing to allow Attorney Larry Baumbeck to review the matter.

Secondly, Ailamer would like direction in how the prejudice of "Locked" being inserted into its request should be addressed.

And lastly, how Ailamer and most likely Bettis also can be compensated for the associated cost of litigation, costs of construction delays and the current \$60,000 loss in available construction funding due to the doubling of interest rates since June when Mr. Baker's wrongful interpretation instigated this entire mess.

As I see it Mr. Baker's retaliation and fraudulent inclusion of a "Vehicular Access Gate" as a "Fence" has subjected the town to potential liability from both Ailamer and Bettis et al. In addition, it seems to me that Mr. Moore is not helping the matter. The best thing that could have ever happened would have been the town settling the matter in August by issuing the permits and Baker admitting his wrong.

Please distribute this email to all the Planning Commissioners and Councilmen and the record for the March Town Council Meeting. And thank you Planning Commission for standing up to the Director and keeping the definition of Fence as it has been for hundreds of years and specifically since the adoption of 17.06-600.

Thank You,

Jon Remalia
for Ailamer Investments LLC.

RECEIVED
MAR 05 2014
TOWN CLERK'S DEPT

Notice of E 192 Order - 1

1 PROOF OF SERVICE

2 STATE OF CALIFORNIA, COUNTY OF BUTTE

3 I, June M. McLaughlin, am employed in the aforesaid County; I am over the age of 18
4 years and not a party to the within action; my business address is 426 Broadway, Suite 205,
5 Chico, Butte County, California 95928. On February 28, 2014, I served:

6 NOTICE OF ENTRY OF ORDER

7 on the interested parties in this action as follows:

8 David Murray
9 Law Offices of David J. Murray
10 354 E 5th Street
11 Chico, CA 95928

12 Jon Remalia
13 6501 Gregory Lane
14 Paradise, CA 95969

15 in the following manner:

- 16 (x) U.S. Postal Service: By placing the document(s) listed above in a sealed envelope with
17 postage fully prepaid, addressed as indicated above, and deposited in regularly
18 maintained office mail at Law Offices of William G. Apger, 426 Broadway, Suite 205,
19 Chico, Butte County, California, 95928 for collection and same-day delivery to the
20 United States Postal Service.
- 21 () Federal Express
- 22 () Via Facsimile
- 23 () Personal Service - by causing to be delivered such document by hand to the offices of the
24 addressee(s).

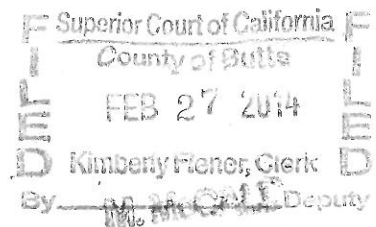
25 (x) State: I declare under penalty of perjury under the laws of the State of California
that the foregoing is true and correct.

() Federal: I declare that I am employed in the office of a member of the bar of this
court, at whose direction the service was made.

Dated: 2/28/14


June M. McLaughlin

1 LAW OFFICE OF WILLIAM G. APGER
William G. Apger (SBN 142992)
2 Attorney at Law
426 Broadway Ste 205
3 Chico, CA 95928
Phone: (530) 899-9575
4 Fax: (530) 899-9577
Attorney for Defendants and Cross-Complainants



8 SUPERIOR COURT FOR THE STATE OF CALIFORNIA
9 COUNTY OF BUTTE

11 DANA BETTIS and DENISE BETTIS,
12 husband and wife,

13 Plaintiffs,

14 vs.

15 AILAMER INVESTMENTS, LLC; JON
REMALIA aka JOHN REMALIA and DOES
1 through 20, inclusive,

16 Defendants.
17

18 AND RELATED CROSS-ACTION.
19

) Case No.: 159895
)
)

) **ORDER GRANTING EX PARTE**
) **MOTION TO VACATE AND CONTINUE**
) **TRIAL; MEMORANDUM OF POINTS &**
) **AUTHORITIES IN SUPPORT THEREOF;**
) **DECLARATION OF WILLIAM G.**
) **APGER IN SUPPORT THEREOF**

20 GOOD CAUSE SHOWING, IT IS HEREBY ORDERED that the current trial date of
21 March 3, 2014 be vacated and reset to May 12, 2014 at 8:30 a.m., in
22 Department C13 at 655 Oleander Avenue, Chico, California. The Trial Readiness
23 Conference scheduled for February 28, 2014 at 8:30 a.m. shall be vacated and continued to
24 May 9, 2014, 2014 at 8:30 a.m., in Department C13 at 655 Oleander Avenue,
25

1 Chico, California. Trial briefs currently scheduled to be filed on February 26, 2014 shall now be
2 due to be filed and served by per local rules, 2014.

3 IT IS SO ORDERED.

4 DATED: 2-27-14

SANDRA L. McLEAN

JUDGE OF THE SUPERIOR COURT

1 LAW OFFICE OF WILLIAM G. APGER
William G. Apger (SBN 142992)
2 Attorney at Law
426 Broadway Ste 205
3 Chico, CA 95928
Phone: (530) 899-9575
4 Fax: (530) 899-9577
Attorney for Defendants and Cross-Complainants



8 SUPERIOR COURT FOR THE STATE OF CALIFORNIA
9 COUNTY OF BUTTE

11 DANA BETTIS and DENISE BETTIS,
12 husband and wife,

13 Plaintiffs,

14 vs.

15 AILAMER INVESTMENTS, LLC; JON
16 REMALIA aka JOHN REMALIA and DOES
1 through 20, inclusive,

17 Defendants.

) Case No.: 159895

) **EX PARTE MOTION TO VACATE AND**
) **CONTINUE TRIAL; MEMORANDUM OF**
) **POINTS & AUTHORITIES IN SUPPORT**
) **THEREOF; DECLARATION OF**
) **WILLIAM G. APGER IN SUPPORT**
) **THEREOF**

18 AND RELATED CROSS-ACTION.
19

20 NOTICE IS HEREBY GIVEN through Ex Parte Application that on
21 2/27, 2014 at 4:00 p.m., or as soon thereafter as the matter may be
22 heard, in Department _____ of this court, located at 655 Oleander Avenue, Chico, California,
23 Defendants/Cross-Complainants AILAMER INVESTMENTS, LLC and JON REMALIA, will,
24 and hereby do, move for an order vacating the March 3, 2014 trial date and continuing said trial
25

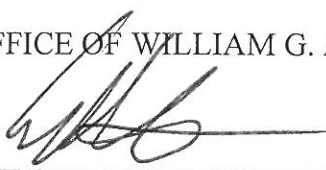
1 date to a date and time convenient for the court and to allow sufficient time for
2 Defendants/Cross-Complainants to find new counsel of record.

3 The motion will be made on the grounds that the Defendants/Cross-Complainants'
4 attorney is seeking, through Ex Parte Application, to be relieved as counsel of record due to a
5 conflict of interest that has now arisen.

6 The motion will be based on this notice of motion on the declaration of William G. Apger
7 and the supporting memorandum of points and authorities served and filed herewith, on the
8 records and file herein, and on such evidence as may be presented at the hearing of the motion.

9
10 DATED: *February 26, 2014*

LAW OFFICE OF WILLIAM G. APGER

11 By 
12 William G. Apger
13 Attorney for Defendants and Cross-Complainants

14 **MEMORANDUM OF POINTS & AUTHORITES IN SUPPORT**

15 **I.**

16 **BACKGROUND**

17 This lawsuit arises from a dispute over a private roadway easement. The Plaintiffs are
18 suing Defendants/Cross-Complainants for permanent injunction barring installation of a gate
19 across the easement, trespass, and declaratory relief.

20
21 Defendants/Cross-Complaints have been represented by counsel throughout the duration
22 of this matter. Discovery has been served but as yet has not been responded to. A motion to
23 bifurcate the trial was heard and a trial date of March 3, 2014 was scheduled for a half day court
24 trial regarding the gate portion of the matter.

1 A conflict of interest has arisen for Defendants/Cross-Complainants counsel and a
2 separate Ex Parte Motion to be Relieved as Counsel has been submitted with this Motion to
3 Vacate and Continue Trial. In addition, Defendants/Cross-Complainants have not been able to
4 access the Plaintiffs' property for the site inspection.

5 II.

6 LEGAL ARGUMENT

7 A. Good Cause Exists for the March 3, 2014 Trial to Be Vacated and Reset

8 Good cause exists for the March 3, 2014 trial to be vacated and reset due to the
9 affirmative showing that Defendants/Cross-Complainants' counsel has requested to be relieved
10 as counsel. Should counsel's Ex Parte Motion to be Relieved as Counsel be granted, the
11 Defendants/Cross-Complainants will need to hire new counsel and bring them current on the
12 status of this matter. (Cal. Rules of Ct., Rule 3.1332(c)).

14 B. Significant, Unanticipated Change in Case Status Constitutes Good Cause for 15 Continuance.

16 The circumstances that may indicate good cause for a continuance include a significant,
17 unanticipated change in the status of the case as a result of which the case is not ready for trial.
18 (Cal. Rules of Ct., Rule 3.1332(c)(7)). Counsel for Defendants/Cross-Complainants has filed
19 concurrently herewith an Ex Parte Motion to be Relieved as Counsel due to a conflict of interest
20 that has recently arisen.

21 In addition, as set forth in Defendants' Trial Brief, Defendants have not been allowed
22 access to Plaintiffs' property pursuant to a Demand for Inspection, before trial, in order for
23 Defendants to develop evidence refuting the numerous claims of Plaintiffs concerning
24 Defendants' gate. March 10, 2014 is the last date to allow inspection pursuant to the demand.
25

1 Without the photographic evidence Defendants were seeking, they will be hindered in presenting
2 their case to rebut Plaintiffs' claims.

3 **C. Continuance Sought as Soon as Reasonably Practical.**

4 A party seeking a continuance of the date set for trial, whether contested or uncontested
5 or stipulated to by the parties, must make the motion or application as soon as reasonably
6 practical once the necessity for the continuance is discovery. (Cal. Rules of Ct., Rule 3.1332(b)).

7
8 As stated in counsel's Ex Parte Motion to be Relieved as Counsel filed concurrently with
9 this Motion to Vacate and Continue Trial, a conflict of interest was discovered on February 20,
10 2014 when Mr. Remalia informed Mr. Apger that one of Mr. Apger's current clients, Susan
11 Mapa-Butler, was helping to fund the Plaintiffs' portion of this litigation. Mr. Remalia requested
12 Mr. Apger to name Does which will include Susan Mapa-Butler. Due to Mr. Remalia's request,
13 a conflict of interest has arisen and Mr. Apger immediately began the process of investigating
14 withdrawing from this matter. Mr. Apger then had to be in Eugene, Oregon for Wednesday,
15 February 19 through Saturday, February 21. Upon returning to his office, Monday, February 24,
16 2014, Mr. Apger received a letter from his client Susan Butler-Mapa objecting to his
17 representation of Mr. Remalia and claiming Mr. Apger had a conflict of interest. In a subsequent
18 telephone conversation with Ms. Butler-Mapa she refused to waive the conflict.

19
20 Mr. Apger has investigated the issue with two other experienced trial attorneys in the
21 Butte County area, and has discussed the situation with the California State Bar, Ethics Hotline.
22 The unanimous conclusion is that Mr. Apger has a direct conflict of interest and must stand
23 down.

24 The State Bar informed Mr. Apger that he may be heading towards a violation of Rule of
25 Professional Conduct 3-310(e), but that he needs to protect his client from prejudice pursuant to

1 Rule 3-700a (seeking court approval to withdraw, continuance of proceedings to allow time for
2 client to obtain other counsel). This motion is in response to that recommendation.

3 **D. Opportunity for Full Presentation.**

4 A continuance should be granted if failure to allow the continuance would probably or
5 possibly prejudice the party seeking the continuance by depriving that party of the opportunity to
6 fully and fairly present his/her/its case. (*Cadle Co. v. WorldWide Hospitality Furniture* (2006) 144
7 Cal. App. 4th 504, 513–515, 50 Cal. Rptr. 3d 480; *In re Dolly A.* (1986) 177 Cal. App. 3d 195, 199,
8 201, 222 Cal. Rptr. 741; *Cohen v. Herbert* (1960) 186 Cal. App. 2d 488, 494, 8 Cal. Rptr. 922).

10
11 **DECLARATION OF WILLIAM G. APGER**

12 I, WILLIAM G. APGER, declare as follows:

13 1. I am an attorney at law licensed to practice law in the State of California.

14 2. I am the attorney of record for Defendants/Cross-Complainants AILAMER
15 INVESTMENTS, LLC and JON REMALIA.

16 3. On February 20, 2014 I became aware of a conflict of interest in this matter when
17 Mr. Remalia informed me that one of my current clients, Susan Mapa-Butler, was helping to
18 fund the prosecution of this matter. As such, Mr. Remalia has asked me to name Does in this
19 matter which will include Susan Mapa-Butler.

20 4. On February 19-21, I was in Eugene, Oregon on a matter. As soon as I became
21 aware of this conflict of interest issue, I requested my staff begin the process of preparing an Ex
22 Parte Motion to be Relieved as Counsel and Ex Parte Motion to Vacate and Continue Trial.

23 5. Upon my return to my office on Monday, February 24, 2014, I received a letter
24 from my client who is adverse to Defendants herein, stating they are gravely concerned about my
25 conflict of interest between themselves and Defendants herein. They refuse to waive any
conflicts.

1 6. On Tuesday, February 25, 2014 I discussed this issue with two trial attorneys in
2 Butte County, and also discussed the issue with the State Bar of California, attorney's ethics
3 hotline. The unanimous conclusion of all was that I must withdraw, but need to make sure
4 Defendants herein are not abandoned. In order to withdraw at this time, it is important for the
5 Court to vacate the current trial date and set the matter over for new trial setting in order to allow
6 Defendants herein time to obtain legal counsel.

7 7. I have propounded written discovery and have prepared a Trial Brief setting forth
8 the issues pertinent to Defendants and legal issues supporting their position. With a change of
9 trial date, Defendants will be protected from loss of their rights, and will have time to obtain
10 other legal counsel.

11 I have personal knowledge of the foregoing facts, except as to those matters which are
12 therein stated on information and belief, and concerning those matters, I believe it to be true. If
13 called upon to testify as to these facts, I could competently do so.

14 I declare under penalty of perjury under the laws of the State of California that the
15 foregoing is true and correct. Executed at Chico, California this 26 day of February, 2014.

16
17 
18 WILLIAM G. APGER

MEMO

To: TOWN COUNCIL

From: Joanna Gutierrez, CMC, Town Clerk



Subject: Additional Agenda Material Relating to Item 5(a):
Bettis Appeal of Planning Commission Decision

Date: March 10, 2014

Attached for Town Council consideration relating to the public hearing scheduled for an appeal of a planning commission decision, is a letter from Susan K. Butler-Mapa and Gene S. Mapa received prior to the deadline on March 10, 2014.

According to the Town Council's adopted meeting rules, information relating to a public hearing shall be accepted and distributed by the Town Clerk if received by 12 noon on the day preceding the Council meeting.

Information received at or immediately prior to the hearing may be accepted at the discretion of the Council.

The pertinent sections of Article VII, Sections D & E of Resolution No. 11-48 are set forth below:

D. Written Material. Written material for Public Hearings to be submitted by either proponents or opponents shall be delivered to the Town Clerk by noon on the business day preceding the hearing with copies provided for the Town Manager, Town Attorney, Town Council and one copy for Public Viewing

E. Unreviewed Written Materials. Written materials presented to the Council for the first time at or immediately prior to the public hearing, which have not been previously reviewed by staff or Council, may be accepted into evidence at the discretion of the Council. Sufficient copies should be made for each Council Member, the Town Manager, Town Attorney, Town Clerk and at least one extra copy for public viewing/the press.

TO: Joanna Gutierrez

FAX NUMBER: 877-5059

FROM: Susan K. Butler-Mapa and Gene S. Mapa

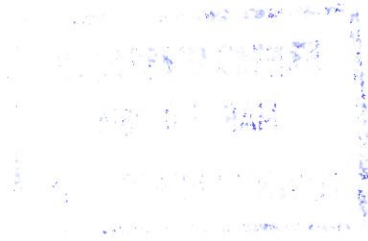
DATE: March 9, 2014

RE: The appeal of the Planning Commission's Decision of February 18, 2014



Attached you will find 5 copies of our letter regarding this issue. Please distribute to the following entities: Town Manager, Town Attorney, Town Council and one copy for public viewing and one for your records.

Thank you.



PO Box 1145
Colfax, CA 95713
885 Panorama Pt
Paradise, CA 95713

March 9, 2014

Paradise Town Council
Town Manager, Town Attorney, Town Clerk
Town of Paradise
5555 Skyway
Paradise, CA 95969

Subject: Bettis Appeal of Planning Commission Meeting, Decision of February 18, 2014, Town Council Resolution No. 11-48, Section VII(D)

To Whom It May Concern:

As owners of property in Paradise, we are very concerned with the Planning Commission interpretation/reinterpretation of Paradise Municipal Code 17.06.600E.4, determined at the February 18, 2014 Planning Commission meeting.

Old PMC Code:
Paradise Municipal Code 17.06.600E.4:

No fences shall be installed within public or private rights-of-way or access easements.

New PMC Code Interpretation by Planning Commission on February 18th:

".....gate across a private road access easement does not constitute a violation of town zoning ordinance regulations prohibiting the establishment of fences in access easements (Paradise Municipal Code Section 17.06.600)".

The Planning Commission's newly revised interpretation, and in all likelihood the initial PMC Code, does not take into consideration the need and probable requirement for the recognition of legal written agreements and CC&R's of affected property owners in regards to easements. Property owners may agree to have a fence and/or gate across a private easement and have legal documentation for substantiation. If there is no written legal agreement allowing a fence and/or gate on the easement, the owner of the easement only has rights to ingress or egress. It appears that the Planning Commission has made a poorly

written PMC (*No fences shall be installed within public or private rights-of-way or access easements.*) and made an even more confusing and ambiguous PMC code revision, “.....gate across a private road access easement does not constitute a violation of town zoning ordinance regulations prohibiting the establishment of fences in access easements (*Paradise Municipal Code Section 17.06.600*)”.

As it is written, it would appear that the Planning Commission's interpretation would allow any gate across a private road access easement, for ingress and egress only, without consideration of the property owner of the burdened land. We don't believe that was the intent of the revision as there was no mention of affected property owner's legal rights with road agreements, CC&R's, etc., as previously mentioned. For example, we have a home on the far north end of Lucky John Road. This “private road” section of Lucky John Road serves four (4) houses and some adjacent vacant property. According to the new Planning Commission interpretation, “.....gate across a private road access easement does not constitute a violation of town zoning ordinance regulations prohibiting the establishment of fences in access easements (*Paradise Municipal Code Section 17.06.600*)”, it would appear that one of the property owners can put up a gate across the private section on the far north end of Lucky John Road without the approval of the other property owners, although in reality we all know that this could not be done and the gate across this private section of Lucky John would be torn down by other disgruntled property owners as soon as it was installed. If all the property owners approved of the gate and a legal agreement would be prepared, this hypothetical gate would not be an issue. Perhaps the Planning Commission should revise their interpretation to mention legal agreements with property owners and easement owners and not just make a blanket statement.

Also, when making decisions regarding the issue with gates/fences across easements, the Town Council and Planning Commission should consider the following provisions of the Paradise Municipal Code:

Title 1. General Provisions Code Adoption

..... 1.01.090 Constitutionality.

If any section, subsection, sentence, clause or phrase of this Code is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this Code. The council declares that it would have passed this Code, and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases had been declared invalid or unconstitutional, and if for any reason this Code should be declared invalid or unconstitutional, then the original ordinance or ordinances shall be in full force and effect. (Ord. 106 §11, 1983)

1.04 General Provision

1.04.080 Construction.

The provisions of the ordinances of the town, and all proceedings under them, are to be construed with a view to effect their objects and to promote justice.

In conclusion, it is our understanding that without a legal agreement/documentation, a fence and/or gate cannot be constructed on property that one does not own. An easement conveys rights over the land of another for ingress and egress but does not automatically provide blanket approval for the installation of a fence and/or gate. A legal written agreement between property and easement owners may take precedence over the Planning Commission interpretation, where- as a , *".....gate across a private road access easement does not constitute a violation of town zoning ordinance regulations prohibiting the establishment of fences in access easements (Paradise Municipal Code Section 17.06.600)"* There may be agreement between property and easement owners for the establishment of a fence within an easement, in contradiction to the PMC code prohibiting the same. Maybe the entire item should be rewritten for further review under the guidance of Town Attorney, Dwight Moore, and Community Development Director, Craig Baker?

Thank you for taking this matter into consideration.

Sincerely,



Susan K. Butler-Mapa
Gene S. Mapa

Paradise Home Address
885 Panorama Pt.

MEMO

To: TOWN COUNCIL
From: Joanna Gutierrez, CMC, Town Clerk
Subject: Additional Agenda Material Relating to Item 5(a):
Bettis Appeal of Planning Commission Decision
Date: March 10, 2014

Attached for Town Council consideration relating to the public hearing scheduled for an appeal of a planning commission decision, is an email and attachments from Jon Remalia received at 2:22 pm on March 10, 2014.

According to the Town Council's adopted meeting rules, information relating to a public hearing shall be accepted and distributed by the Town Clerk if received by 12 noon on the day preceding the Council meeting.

As Mr. Remalia's information has been received the day prior to the meeting, I am distributing as additional agenda material for the record.

Information received at or immediately prior to the hearing may be accepted at the discretion of the Council.

The pertinent sections of Article VII, Sections D & E of Resolution No. 11-48 are set forth below:

D. Written Material. Written material for Public Hearings to be submitted by either proponents or opponents shall be delivered to the Town Clerk by noon on the business day preceding the hearing with copies provided for the Town Manager, Town Attorney, Town Council and one copy for Public Viewing

E. Unreviewed Written Materials. Written materials presented to the Council for the first time at or immediately prior to the public hearing, which have not been previously reviewed by staff or Council, may be accepted into evidence at the discretion of the Council. Sufficient copies should be made for each Council Member, the Town Manager, Town Attorney, Town Clerk and at least one extra copy for public viewing/the press.

Gutierrez, Joanna

From: Jon Remalia [jon@ailamer.com]
Sent: Monday, March 10, 2014 2:22 PM
To: Gutierrez, Joanna; David Griffith; Susan Oliver; Bill Apger; June McLaughlin
Subject: Gate
Attachments: Gate Trial Brief.pdf; Gate brief.pdf; Bettis Survey.pdf; Johnson Deed.pdf; Bettis Deed.pdf; Gregory Deed.pdf

Joanna,

Please forward this brief note and the attached legal briefs to council and enter them into the record.

Dear Council,

I understand that you are being put in a hard position by your staff, the Bettis' and lately Ailamer Investments LLC.

The issue of our easement use arose when we were correctly required to comply with the Towns Fire Code. This required a 20' wide traveled surface from the Public Road to Ailamer's new home.

Prior to that we worked on the gate and easement for 1 1/2 years with no problem. Only when the Bettis' learned that trees must be removed, his bank cut into and his stone wall/planter which is illegally on centerline of the easement and protrudes 40 feet into a 60' easement removed did problems start. In fact most of the improvements which Bettis has installed are on the property of Mrs. Anderson no on the Bettis property.

You will hear Mr. Moore state that the gate is prohibited within the easement as to not obstruct emergency operations. However, the towns code has specific standards which any gate must comply with. The biggest obstruction to access is the stone planter and flowers which Bettis constructed and maintains on Anderson's property. The proposed and partially constructed gate provides no obstruction and less inconvenience than the padlock gate that existed at the time of Ailamer purchasing the property.

You will also hear from Mr. Learoy Johnson and Claudia Beneke whom own the home between Bettis and Ailamer. I have attached the Johnson/Beneke Deed which does not include access across the Bettis property and makes no mention of the right to use this easement. However, per Mr. Johnson's statements to the Planning Commission he uses it all the time. I have attached Mr. Johnsons Deed for your review.

Mr. Bettis has the right to use the easement across Anderson to access his driveway and of course his own lands. However, he has no right to use the lands of Johnson as he has no easement over them.

Bettis and Johnson cannot grant each other easements without all parties including Ailamer consenting.

The only party which has the right to use the paved portion together with the gravel driveway to the west is Ailamer. Johnson and Beteke do not have a "dog in this fight. Yet they seem to be the most outspoken.

Enough of that.

The use of the easement is governed by the California Civil Code. Therefore, this matter should be addressed in Superior Court as is happening.

However, Mr. Bettis' case is slowly falling apart. He lost the widening of the road, removal of trees. The only thing he has to rely upon is a drastic misstatement by Planning Director Craig Baker which stated a "Gate is a Fence".

There are 41 gates across easements in the Town of Paradise. All of them would become illegal if the definition was changed to what Director Baker proposed. The ordinance is specific. It is not conditional. It is absolute. No means No !!!!!!!

Mayor Lotter's gate across his driveway on lands owned by Councilman Bolen is illegal. The gates at Valley View Estates is illegal. Apple Valley, Redbud, Every PG&E gate accessing the flume as the utility easement is gained entry by access easements.

This is an irrational move by an irrational neighbor involved in a vendetta against Ailamer due to the mandatory improvements which the Fire Code requires.

Furthermore, some of the neighbors are upset that the property is "Cluttered and Messy". I must admit. There are construction materials scattered around. I must also admit the Efficiency Dwelling Unit should have been completed by now.

However, there is a good reason that it is not completed.

That reason is the Bettis lawsuit. The lawsuit is a legal action effecting this piece of land. As such Ailamer's loan was cancelled by the lender until the legal action is completed. If the trees are not removed (the town will not issue the permit) the project cannot be signed off at completion. The road also has to be 20'. The town will not issue the permit for the retaining wall. So, despite the Order of the Court which was provided to the town the Town will not issue the permits to do the work the town is requiring.

Ailamer is over \$100,000 cash into this project. Owner/builders must borrow from Hard Money until the project is completed and the conventional lenders will then step in.

Even if Ailamer was able to borrow "Hard Money" at 12% the issue of completion without the trees removed, the retaining wall built could cause the loss of the property in foreclosure.

My suggestion is that the Town Council abide by the California Civil Code together with the Adopted Fire Code and Historical Practices of the Town and keep the same definitions and the meanings that appear to have been understood since the town was created (and also reinforced by the Planning Commission)

If the placement of the gate is improper unsafe or unreasonable the Superior Court will make that decision based upon the written law and how the courts have ruled on this law for the last century.

This is an easement rights case. It is not a zoning case. And it is not a case which a Town Council should determine. It is a case for the Superior Court after proper research, discovery, briefs, and trial. This council does not have enough time to research all the issues involved in this matter and make an educated decision.

What Town Council should do is pass an ordinance whereby all shared accesses whether by easement or tenants in common shall have a contract or agreement whereby things such as maintenance, gates, snow removal, mandated improvements, taxes insurance and other matters are spelled out.

This cannot be retroactive. However, it will keep this problem from happening in the future.

Council and Staff need to be Proactive. Yes we have a problem. But, not one person has said how do we keep it from happening again?

Please support the Planning Commission decision and allow the Superior Court to make the determinations related to this location. It is unfair to subject every gate in Paradise to a definition which makes 41 gates in Paradise illegal and will prohibit Ailamer and others from protecting their lands from Prescriptive Easements and Adverse possession.

I have attached both the Preliminary Injunction Brief and Trial Brief which spells out why a gate should be permitted. In addition I have included both Johnson's Deed and Bettis Deed which clearly do not include Johnson as one of the deeded Easement holders. In addition Bettis has no right to use the portion of the easement on the Johnson Lands.

Deeds are attached for the Ailamer Property, the Bettis Property and the Johnson Property. It is clear that Johnson has no interest in the easement and Bettis only shares the first 300 feet of the easement where Ailamer's Easement cuts West. Yes, Bettis can use his own lands subject to the easement. BUT, Johnson has no right to any portion of the Easement in question.

Lastly, it is quite interesting that in the options provided for consideration by Council that Affirming the Planning Commission is not mentioned. This is highly unusual and clearly shows prejudice as usually upon Appeal one of the options is to Affirm the Planning Commissions Decision.

Jon Remalia for
Ailamer Investments LLC

chile
RECORDING REQUESTED BY
Mid Valley Title & Escrow Company

AND WHEN RECORDED MAIL DOCUMENT
AND TAX STATEMENT TO:
Dana Bettis and Denise Bettis
6479 Gregory Lane
Paradise, CA 95969

2008-0013024

Recorded | REC FEE | 14.00
Official Records | TAX | 275.00
County of Butte
CANDACE J. GRUBBS
County Clerk-Recorder
09:00AM 10-Apr-2008 | Page 1 of 3

Space Above This Line for Recorder's Use Only

A.P.N.: 051-120-130-000

File No.: 0401-2904681 (DMP)

GRANT DEED

The Undersigned Grantor(s) Declare(s): DOCUMENTARY TRANSFER TAX ^{275.00}~~\$0.00~~; CITY TRANSFER TAX \$0.00;
SURVEY MONUMENT FEE \$

- [☒] computed on the consideration or full value of property conveyed, OR
[] computed on the consideration or full value less value of liens and/or encumbrances remaining at time of sale,
[] unincorporated area; [☒] City of Paradise, and

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, Bank of New York as Trustee
for the Certificateholders CWABS, Inc., Asset-Backed Certificates, Series 2005-AB4

hereby GRANTS to Dana Bettis and Denise Bettis, Husband and wife as Joint tenants
the following described property in the Town of Paradise, County of Butte, State of California:

PARCEL I:

PARCEL 1, AS SHOWN ON THAT CERTAIN PARCEL MAP, RECORDED IN THE OFFICE OF THE
RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, ON FEBRUARY 11, 1987, IN
BOOK 105 OF MAPS, AT PAGE(S) 74.

EXCEPTING THEREFROM ALL MINERALS AND MINERAL RIGHTS, AS EXCEPTED IN THE DEED
FROM LUCKY JOHN GOLD MINING CO., A CORPORATION, TO ALBERT J. MARTENS, DATED
JULY 9, 1959, AND RECORDED JULY 31, 1959, UNDER BUTTE COUNTY RECORDER'S SERIAL
NO. 2351; THE MINERALS AND MINERAL RIGHTS AND OIL, GAS AND OTHER
HYDROCARBONS BETWEEN 200 FEET BELOW THE SURFACE AND THE SURFACE OF THE
HEREINABOVE DESCRIBED PROPERTY WERE QUITCLAIMED IN THAT CERTAIN DEED FROM
LUCKY JOHN GOLD MINING COMPANY, A CORPORATION, TO ALBERT J. MARTENS, DATED
SEPTEMBER 1, 1959 AND RECORDED SEPTEMBER 4, 1959, IN BOOK 1017, PAGE 154,
OFFICIAL RECORDS, FROM THAT PORTION OF SAID LANDS THAT WAS LOT 3 OF PARCEL
MAP 40, AT PAGE 37.

ALSO EXCEPTING THEREFROM ALL MINERALS, AS CONTAINED IN THE DEED FROM W. P.
LYNCH TO SEARS-MASTERSON COMPANY, A CORPORATION, DATED DECEMBER 28, 1914,
AND RECORDED JANUARY 17, 1918, IN BOOK 153, PAGE 181, OFFICIAL RECORDS, FROM
LOTS 31 AND 32, AS SHOWN ON THAT CERTAIN MAP ENTITLED, "SUNSET HEIGHTS
SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE
COUNTY OF BUTTE, STATE OF CALIFORNIA, IN BOOK 15 OF MAPS, AT PAGE(S) 36 AND 37.
RIGHT OF ENTRY RELATIVE TO OIL, GAS AND OTHER HYDROCARBONS, WERE QUITCLAIMED
BY LUCKY JOHN GOLD MINING COMPANY BY DOCUMENT RECORDED AUGUST 14, 1950, IN
BOOK 550, PAGE 277, OFFICIAL RECORDS.

PARCEL II:

Mail Tax Statements To: SAME AS ABOVE

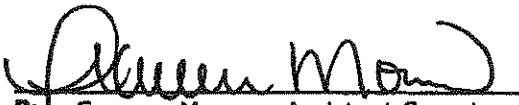
A 60 FOOT NON-EXCLUSIVE EASEMENT FOR ROADWAY AND PUBLIC UTILITIES OVER A STRIP OF LAND LYING 30 FEET ON EITHER SIDE OF THE FOLLOWING DESCRIBED CENTERLINE:

BEGINNING AT THE CENTER OF A 50 FOOT RADIUS CUL DE SAC AT THE NORTHERLY END OF GREGORY LANE AND LYING BETWEEN LOTS 31 AND 32, AS SHOWN ON THAT CERTAIN MAP ENTITLED, "SUNSET HEIGHTS SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, IN BOOK 15 OF MAPS, AT PAGE(S) 36 AND 37; THENCE NORTH 40 DEG. 42' 36" EAST FOR 50.00 FEET TO A POINT ON THE CIRCUMFERENCE OF SAID CUL DE SAC; THENCE FOLLOWING ALONG THE CENTERLINE OF A 60 FOOT NON-EXCLUSIVE EASEMENT FOR ROADWAY AND PUBLIC UTILITIES AND RECORDED SEPTEMBER 20, 1974, UNDER BUTTE COUNTY RECORDER'S SERIAL NO. 9182; THENCE NORTH 26 DEG. 24' 31" EAST ALONG SAID CENTERLINE FOR 92.58 FEET; THENCE NORTH 56 DEG. 16' 10" EAST FOR 86.43 FEET TO THE INTERSECTION WITH THE NORTHERLY BOUNDARY LINE OF SAID LOT 32; THENCE CONTINUING NORTH 56 DEG. 16' 10" EAST FOR 132.85 FEET TO A POINT IN THE AFORESAID ROAD EASEMENT; THENCE LEAVING THE AFORESAID ROAD EASEMENT AND GOING NORTH 33 DEG. 43' 50" WEST FOR 24.55 FEET; THENCE NORTH 86 DEG. 34' 32" WEST FOR 103.14 FEET; THENCE NORTH 89 DEG. 59' 30" WEST FOR 121.58 FEET; THENCE NORTH 64 DEG. 07' 00" WEST FOR 114.86 FEET; THENCE NORTH 48 DEG. 22' 30" WEST FOR 21.84 FEET TO THE INTERSECTION WITH THE NORTHERLY BOUNDARY LINE OF LOT 3, AS SHOWN ON THAT CERTAIN PARCEL MAP, RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, IN BOOK 40 OF MAPS, AT PAGE(S) 37, AND BEING THE END OF SAID DESCRIBED EASEMENT CENTERLINE. THE SIDE LINES OF SAID EASEMENT ARE TO BE LENGTHENED OR SHORTENED TO INTERSECT THE BOUNDARY LINES CONCERNED.

EXCEPTING THEREFROM ALL THAT PORTION LYING WITHIN THE BOUNDS OF PARCEL I, DESCRIBED HEREIN.

Dated: 03/17/2008

Bank of New York as Trustee for the
Certificateholders CWABS, Inc., Ass-
et-Backed Certificates, Series 2005-
AB4, by Countrywide Home Loans
Servicing LP, as Attorney in fact


By Frances Moreno, Assistant Secretary

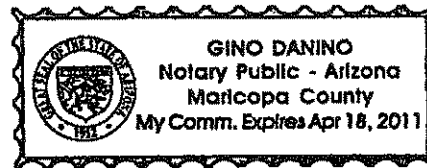
STATE OF ARIZONA)SS
COUNTY OF MARICOPA)

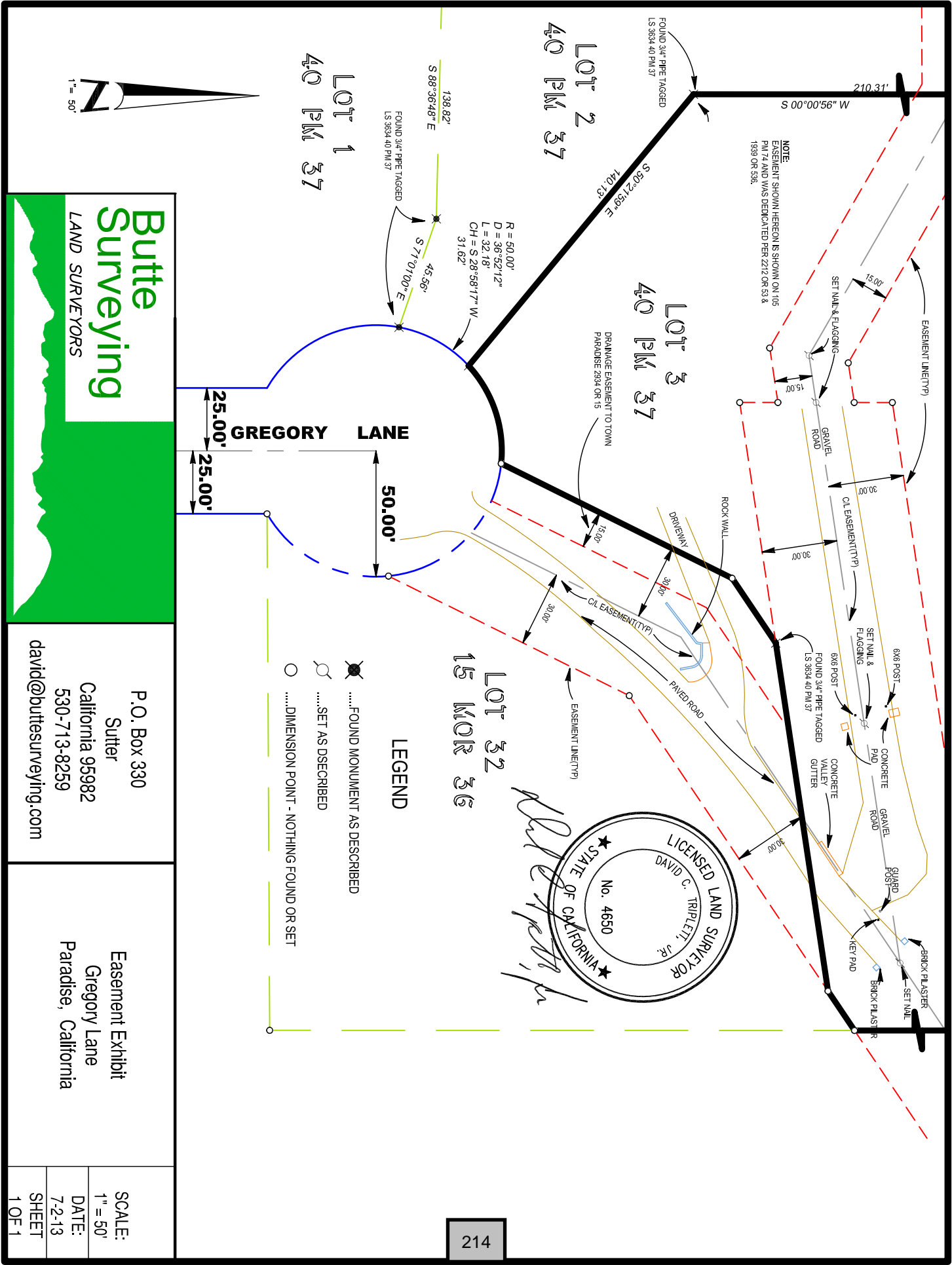
On March 17, 2008, before me, Gino Danino, Notary Public, personally appeared Frances Moreno, Assistant Secretary, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

~~I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.~~

WITNESS my hand and official seal.

Signature

My Commission Expires: April 18, 2011Notary Name: Gino DaninoNotary Registration Number: N/A*This area for official notarial seal*Notary Phone: 480 224-5249County of Principal Place of Business: Maricopa



1 LAW OFFICE OF WILLIAM G. APGER
2 William G. Apger (SBN 142992)
3 Attorney at Law
4 426 Broadway Ste 205
5 Chico, CA 95928
6 Phone: (530) 899-9575
7 Fax: (530) 899-9577
8 Attorney for Defendants

FILED Superior Court of California
County of Butte
AUG 16 2013
Kimberly Fleener, Clerk
By S. BEST Deputy

9 SUPERIOR COURT FOR THE STATE OF CALIFORNIA
10 COUNTY OF BUTTE

11 DANA BETTIS and DENISE BETTIS,
12 husband and wife,

13 Plaintiffs,

14 vs.

15 AILAMER INVESTMENTS, LLC; JON
16 REMALIA aka JOHN REMALIA and DOES
17 1 through 20, inclusive,

18 Defendants.

) Case No.: 159895

)
) BRIEF ON ISSUE OF GATES ERECTED
) WITHIN EASEMENT BY DOMINANT
) TENANT (Easement Owner)

)
)
) Hearing Date: August 23, 2013
) Time: 9:00 a.m.
) Dept: Judge McLean

19 This matter is on for argument over whether or not the law allows gates to be erected
20 within an easement by the dominant tenement, the owner of the easement.

21 **PROCEDURAL HISTORY**

22 The hearing for Preliminary Injunction sought by Plaintiffs was heard before Judge
23 Glusman on July 26, 2013. The Court issued its ruling denying the petition for Preliminary
24 Injunction for all matters except on the issue of whether or not Defendants, as the Dominant
25 Tenement could erect a gate within the easement upon the lands of Plaintiffs, the Servient
Tenement. The temporary restraining order remains in effect as to Defendants' gate only,

1 pending a hearing on that matter alone. The parties were directed to submit their briefs on the
2 issue no later than the end of business on August 16, with the hearing on the one remaining issue
3 to be heard August 23, 2013.

4 The Notice of Entry of Judgment was served by Defendants on all parties on July 26,
5 2013.

6 The issue of the surety bond may be addressed at the August 23, 2013 hearing.

7 **FACTS OF THE CASE RELATING TO THE GATE**

8 Pursuant to their construction of their residence, Defendants are required to make certain
9 improvements to their driveway access. Because of the length on the driveway, State law, as
10 well as Paradise Town ordinances, require a 20-foot wide roadway for fire safety and access.

11 Plaintiffs began work on their roadway, and in 2011 began construction of two gate
12 pillars approximately six (6) feet in height, to support their electronically controlled gate they
13 were going to install at the same location Plaintiffs and their predecessors had installed a pipe
14 gate. That pipe gate installed by Plaintiffs, or a cable gate predecessor, was present at that
15 location for years before Defendants purchased their lands. That location has had a pipe gate,
16 cable gate, large rocks or dirt mounds securing access through Plaintiffs' property along
17 Defendants' driveway for 30 years. (See Declaration of Charles P. Lindstrom, attached hereto as
18 **Exhibit A.**)

19 Commencing in June of 2013, Plaintiffs objected to Defendants widening their road,
20 putting in electrical wiring, water pipe, and erecting their gate.

21 Defendants' easement is described in their Grant Deed as follows:

22 "A non-exclusive easement for road and public utility purposes over a
23 strip of land described as follows: [Description of Centerline of Easement] The
24 exterior boundary lines of the above described easement to be lengthened or
25 shortened to meet the property lines."

1 There are no further restrictions contained in the description as to the easement's use or
2 prohibitions of use. (See legal description to Defendants' real property at issue, attached hereto
3 as Exhibit B.)

4 **LAW ON EASEMENTS**

5 The grant of an easement, such as the one Defendants possess, creates an interest in
6 Defendants' favor in the lands of the Plaintiffs. (Civil Code, Section 887.010; *Frahm v Briggs*
7 (1970) 12 Cal App 3d 441, 445; Miller & Starr, *California Real Estate*, 3d, Volume 6, Section
8 15.5.) An easement is an incorporeal interest in the land of another that gives the owner of the
9 easement (Defendants in this case) the limited right to use another's property. The owner of an
10 easement has valuable property rights that are protected by the law. The owner of the easement
11 can enjoin any interference with the easement as a nuisance, and can recover damages caused by
12 a wrongful loss of use. (*Dolske v Gormley*, 58 Cal 2d 513, 520-521 (1962); *Wing v forest Lawn*
13 *Cemetery Ass'n* 15 Cal 2d 472, 484 (1940); *Masin v La Marche*, 136 Cal App 3d 687, 695
14 (1982); *Pacific Gas & Electric Co. v Hacienda Mobile Home Park*, 45 Cal App 3d 519, 525-526
15 (1975); 6 Miller & Starr, Cal Real Estate (3rd Ed., Section 15:5))

16 The owner of the property burdened with the easement, which in this specific instance is
17 the Plaintiffs, is referred to as the owner of the Servient Tenement and the owner of the property
18 benefited by the easement (Defendants, in this case) is referred to as the owner of the Dominant
19 Tenement. (Miller & Starr, *California Real Estate*, 3d, Volume 6, Section 15.6.)

20 A grant of a deeded road easement such as in this case automatically passes with the land
21 and does not terminate by nonuse or when a new owner purchases the land, including new
22 owners of the Dominant Tenement and the Servient Tenement. This means the easement
23 attaches to the land of the grantee, the Dominant Tenement (Defendant), and whenever the
24 dominant tenement is transferred, all appurtenant easements are also transferred as a matter of
25 law to the grantee even though they may not be specifically mentioned in the deed. (Civil Code,

1 Section 1104; *Elliott v McCombs* (1941) 17 Cal 2d 23, 31; Miller & Starr, California Real Estate,
2 3d, Volume 6, Section 15.6.)

3 The rights and duties between the owner of an easement, the Dominant Tenement (i.e.
4 Defendants) and the owners of the Servient Tenement (Plaintiffs) are correlative. The word
5 “correlative” means “naturally or reciprocally related.” (Merriam-Webster’s Collegiate
6 Dictionary, 10th Ed.) “Having a mutual or reciprocal relation, in such sense that the existence of
7 one necessarily implies the existence of the other.” (Black’s Law Dictionary, Fifth Edition.)
8 “Reciprocal” and “Reciprocity” refer to “mutually corresponding privileges;” “a mutual
9 exchange of privileges.” (Merriam-Webster’s Collegiate Dictionary, 10th Ed.) The words are
10 also defined as a “relationship existing where privileges of one party are enjoyed equally by the
11 other party;” and as “owed mutually between two persons.” (Black’s Law Dictionary, Fifth
12 Edition.) In layman’s terms, “What is good for the goose is good for the gander.”

13 Each is required to respect the rights of the other. Neither party can conduct activities or
14 place obstructions on the property that *unreasonably* interfere with the other party’s use of the
15 easement or underlying property. (*Herzog v Grosso* (1953) 41 Cal 2d 219; Miller & Starr,
16 California Real Estate, 3d, Volume 6, Section 15.63.)

17 Thus, the owner of the Servient Tenement (Plaintiffs) can use their property within the
18 easement area, but only so long as that use is consistent with and does not unreasonably interfere
19 with, the use and enjoyment of the easement by the Dominant Tenement (Defendants). (Miller &
20 Starr, California Real Estate, 3d, Volume 6, Section 15.64, and cases cited.) Likewise, the
21 easement owner (the dominant tenement, Defendants herein) may use the easement in any
22 manner that does not *unreasonably* interfere with the use of the underlying land by the servient
23 tenement. The easement owner has those rights of enjoyment specified in the grant, plus such
24 additional rights as are incidental and reasonably necessary to its use. (*City of Pasadena v*
25 *California-Michigan Land and Water Co.* 17 Cal 2d 576, 578 (1941)) The owner of a dominant

1 estate may do that which is reasonably necessary to enjoy the easement and, as an incident
2 thereto, keep it in repair and fit for use. (*Scruby v Vintage Grapevine* 37 Cal App 4th 697, 707
3 (1995); *Colvin v Southern Cal. Edison Co.* 194 Cal App 3d 1306, 1312) The *Scruby* Court went
4 on to say that “Scruby has not been granted the right to exclusive use of each and every square
5 inch of the easement area. Rather, Grapevine may make continued use of the easement area
6 *although it may not do anything that unreasonably interferes with Scruby having access to their*
7 *property.* (*Scruby*, Supra, 37 Cal App 4th at Pg. 706; Emphasis added.) The *Scruby* Court did
8 not rule that Scruby could not widen or pave its road if it was reasonably necessary for Scruby’s
9 use of the easement. The ruling denied Scruby’s paving because Scruby had paved a second
10 road within the easement area that endangered the winery license of Vintage Grapevine.
11 (*Scruby*, Supra, 37 Cal App 4th at Pg. 707)

12 The easement owner can improve the easement or construct improvements on the
13 easement, such as grading, paving, installing guardrails, and the like, which are reasonably
14 required to make the use of the easement safe and convenient; so long as the easement owner
15 does not unreasonably interfere with the use of the servient tenement by the owner of the
16 underlying fee. (*Ballard v Titus*, 157 Cal 673, 681 (1910); *Robinson v Cuneo* 137 Cal App 2d
17 573, 579 (1955); *Herzog v Grosso*, 41 Cal 2d 219, 225 (1953); 6 Miller & Starr, Cal Real Estate
18 (3rd Ed., Section 15:59)

19 Concerning maintenance of the easement, generally, the Servient Tenement has no duty
20 to maintain or repair the easement if they do not use the road. In this case, the neighbors use
21 Defendants’ road to access their properties to a certain extent. The owner of an easement (the
22 Dominant Tenement, Defendants) not only has the right to maintain and repair the easement, he
23 or she also has the duty to keep the easement in a safe condition. (Civil Code, Section 8451;
24
25

¹ Civil Code Section 845: “The owner of any easement in the nature of a private right of way, or of any land to which any such easement is attached, shall maintain it in repair ...”

1 Miller & Starr, California Real Estate, 3d, Volume 6, Section 15.67, *Joseph v. Ager* (1895) 108
2 Cal. 517; *Burris v. People's Ditch Co.* (1894) 104 Cal. 248, 252.)

3 Therefore, Defendants have the right to repair the drainage ditches, grade and shape the
4 roadbed, widen the road and smooth the surface, add sub-grade or surface materials as needed to
5 maintain the road, and even remove trees and vegetation that grow in and adjacent to the
6 roadway to improve and maintain their access. In addition, relevant case law provides that where
7 the width of the easement is specified, in this instance at 60 feet for most of its reach and 30 feet
8 for a smaller portion close to Defendants' property line, the owner of the easement (Defendants)
9 may eventually use the entire width, even though they do not do so initially or consistently.

10 (*Ballard v. Titus* (1910) 157 Cal. 673, 681; *Tarr v. Watkins* (1960) 180 Cal. App. 2d 362, 366.)

11 That is, you or others that share your easement along the road may exercise their right to use the
12 full width of the easement if it becomes reasonably necessary under the circumstances. (*Scrubby*
13 *v. Vintage Grapevine, Inc.* (1995) 37 Cal. App. 4th 697, 704-705.)

14 Additionally, Penal Code Section 420.1 makes it a criminal offense to willfully and
15 knowingly prevent, hinder or obstruct a person from entering, passing over, or leaving land that
16 the person has the right to enter, use, cross, etc., pursuant to a recorded instrument that grants an
17 easement.

18 LAW ON GATES WITHIN EASEMENT

19 Regarding the question of whether a gate may be erected across an easement, "the issue
20 in each case is whether or not the gate unreasonably interferes with the use and enjoyment of the
21 easement." (6 Miller & Starr, California Real Estate, 3d, Section 15:59) Plaintiffs have the
22 burden of proving that Defendants' gate would interfere with their property rights. (*Sylva v*
23 *Kuck*, 240 Cal App 2d 127, 136 (1966))

24 Interestingly, there are no cases prohibiting a Dominant Tenement from erecting a gate in
25 the easement. All cases reviewed, as well as commentaries, involve disputes where the Servient

1 Tenement has erected a gate across the way and the easement owner, the Dominant Tenement,
2 has objected to the presence of the gate. The fact no cases prohibiting a Dominant Tenement
3 from erecting a gate makes sense, as the right of passage belongs to the Dominant Tenement, and
4 if a gate is reasonable and imparts a minimum impact upon the Servient Tenement, a gate is not
5 objectionable, and falls within the right of the Dominant Tenement to improve the easement or
6 construct improvements on the easement, such as grading, paving, installing guardrails, and the
7 like, which are reasonably required to make the use of the easement safe and convenient; so long
8 as the easement owner does not unreasonably interfere with the use of the servient tenement by
9 the owner of the underlying fee. (*Ballard v Titus*, 157 Cal 673, 681 (1910); *Robinson v Cuneo*
10 137 Cal App 2d 573, 579 (1955); *Herzog v Grosso*, 41 Cal 2d 219, 225 (1953); 6 Miller & Starr,
11 Cal Real Estate (3rd Ed., Section 15:59)

12 However, the analysis of whether a Servient Tenement can erect a gate across an
13 easement is instructive as to whether a Dominant Tenement can do so, because, as discussed
14 above under the law of easements, the rights and duties of the Dominant and Servient Tenements
15 are generally correlative and reciprocal.

16 Miller & Starr contains a statement that a non-exclusive easement may not be obstructed.
17 However, this proposition is based upon a case where the Dominant Tenement was using the
18 nonexclusive easement as a parking lot, completely defeating its purpose as a right of way and
19 preventing any passage by others. In that case, it is a proper decision, but not applicable to this
20 present case where Plaintiffs have maintained a gate or other obstruction at the same location as
21 Defendants' gate for 30 years. (See, *Keeler v Haky*, 160 Cal App 2d 471, 474; 6 Miller & Starr,
22 California Real Estate, 3d, Section 15:59)

23 Whether a gate is allowed across an easement depends on a variety of circumstances.
24 The language of the deed, the history of past use and manner the easement has been used in the
25 past, the intent of the parties, the reasonableness of the interference created by the gate.

1 “Whatever the situation, the use of a gate or any other method of regulating an easement ... must
2 be reasonable.” (25 Am Jur 2d, Easements and Licenses, Section 88.)

3 “It may be laid down as a general rule that the grant of a way without reservation
4 of the right to maintain gates does not necessarily preclude the owner of the land
5 from doing so, and unless it is expressly stipulated that the way shall be an open
6 one, or it appears from the terms of the grant or the circumstances that such was
7 the intention, the owner of the servient estate may erect gates across the way if
8 they are constructed so as not *unreasonably* to interfere with the right of passage.
... In the absence of any express language in the grant bearing upon the question
of the right to maintain gates the courts ordinarily treat it as a question of fact
whether gates will *unreasonably* interfere with the exercise of the easement.”
(*McCoy v Matich*, 128 Cal App 2d 50, 53 (1954); 77 ALR 779; Emphasis added.)

9 “The owner ... may erect gates ... across the way, provided they are necessary for
10 the use of [the easement], and they are located, constructed, and maintained so as
11 to not unreasonably interfere with the [other party’s] right of passage. What is
12 “necessary” for the use ... is merely what is appropriate to the [party’s] use, not
what is essential to that use. (Cites)” (28A C.J.S. Easements; Fences and Gates,
Section 240)

13 In determining “reasonableness” of the placement of a gate across an easement, a
14 balancing test must be applied to weigh the interests of the Dominant and Servient estates in the
15 easement. “Thus, the consideration of whether the gate is usual and proper under the
16 circumstances and the ... need for a gate must be balanced against the extent of the interference
17 with the reasonable use of the right-of-way by the [other party].” (28A C.J.S. Easements; Fences
18 and Gates, Section 240)

19 The extent of the use of an easement is established by the past use. 6 Miller & Starr,
20 California Real Estate, 3d, Section 15:56 (Pg. 15-186) provides the following:

21 “When the instrument of conveyance grants an easement in general terms, without
22 specifying or limiting the extent of its use, the permissible use is determined in
the first instance by the intention of the parties and the purpose of the grant.
(Cites) Once the easement has been used for a reasonable time, the extent of its
23 use is established by the past use. (Cites) Thereafter, its owner cannot make
24 changes in its use that would substantially modify or increase the burden of the
servient tenement. (Cites)”

1 The comment to this principle of law states: "This rule is consistent with the general rule
2 of contract construction that the Court will accept the 'practical construction placed on the
3 contract' by the acts and conduct of the parties before the controversy arose." (6 Miller & Starr,
4 Cal Real Estate, 3d, Section 15:56 (Pg. 15-186)

5 In this case, Plaintiffs and their predecessors have maintained gates and barriers upon the
6 easement at issue for at least 30 years. For Plaintiff to maintain his gate at the same location in
7 no way "substantially modifies or increases the burden of the Servient Tenement." In fact, the
8 electronic gate being installed actually reduces the burden on Plaintiffs of having a gate where
9 Plaintiffs have maintained one for so many years, because it will be automatically operated from
10 within their vehicles.

11 **THIS GATE IS A REASONABLE IMPROVEMENT TO AN EASEMENT**

12 The law is quite clear that Defendants can make any improvement to their easement to
13 make its use convenient and safe. In this case, safety calls for the installation of a gate at the
14 same location Plaintiffs have had their gate for years. Plaintiffs claim they installed their gate at
15 this location to keep folks from damaging Defendants' home building. However, this
16 misrepresents the facts to this Court. According to neighbor Charles P. Lindstrom, Plaintiffs and
17 their predecessors have had their gates at this location for decades. Plaintiffs have stated they
18 installed their latest manual pole gate at this very location to keep people from entering the land
19 below their home to party. Plaintiffs' gate installation occurred far earlier than when Defendants
20 began constructing their home on their property.

21 Defendants' gate does not impose an unreasonable burden or interference upon Plaintiffs,
22 who have maintained a gate at the same location for years, and their predecessors for decades
23 before that. In fact, Defendants' gate reduces the burden Plaintiffs placed upon themselves with
24 their old manual gate. Defendants want to install an electronic gate and provide Plaintiffs with
25 the code, keys, anything they need, to make their passage through the gate as easy and simple as

1 possible. This imposes the slightest burden upon Plaintiffs as possible. Certainly the burden is
2 far less than the Plaintiffs imposed upon themselves by installing a manual pole gate that
3 required them to get out of their vehicle, walk to the gate, unlock the lock, open the gate, get
4 back in their car, drive through the gate, stop their car and get out, close the gate, lock the gate,
5 and return to their vehicle and continue on. Even if Plaintiffs left their gate open while carrying
6 out their activities in the easement area, they still had to duplicate the process upon leaving the
7 easement area.

8 Plaintiffs argue that no Court has issued a decision *allowing* the Dominant tenement to
9 install gates in an easement, therefore no permission in the law exists to allow the Dominant
10 tenement to install a gate in their easement. However, this argument turns our legal system on its
11 head. This is not how our system of laws operates. The maxim in our legal system, even the
12 basis of freedom itself, is "Everything which is not forbidden is allowed", a constitutional
13 principle of English Law. There exists no case that *prohibits* a Dominant tenement from
14 installing a gate within their easement. The issue is to be resolved by the facts of the case and
15 the balancing of interests. In this case, Plaintiffs and their predecessors have installed and
16 maintained gates and obstructions of various sorts for decades in the very location where
17 Defendants desire to place their gate. Defendants desire to install a gate at that location since
18 that is where Plaintiffs maintained their gate. It is near the terminus of Defendants' easement, set
19 back from the public road enough to allow trucks with trailers to be off the cul-de-sac while
20 waiting for the gate to open itself.

21 Plaintiffs have argued before Judge Glusman that the gate directly interferes with their
22 view from their home and the pillars are giant obstructions jutting into their view. However, as
23 the photographs attached hereto as **Exhibit C** show, that is a complete misrepresentation of the
24 truth to this Court. Defendants' gate pillars are no more than six (6) feet in height, and are
25

1 located far away from the viewshed of Plaintiffs' home, and actually hidden from Plaintiffs'
2 home by trees on their property.

3 **NO SHOWING OF IRREPARABLE INJURY, IMMINENT DAMAGE**
4 **OR PROBABILITY OF SUCCESS AT TRIAL**

5 Plaintiffs have failed to show how construction of the gate by Defendants causes them to
6 suffer irreparable injury or that they are in imminent danger of suffering significant damage or
7 loss of rights. The gate does not create an unreasonable burden upon their land, and does not
8 unreasonably interfere with their use of their property or the easement itself. A mere order of
9 this court that the gate be removed cures all their problems. In addition, the above analysis of the
10 law on easements and gates across an easement shows Plaintiffs will likely not prevail on the
11 merits at trial.

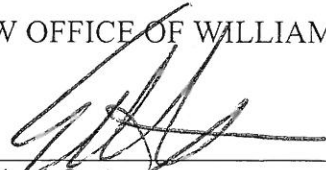
12 Therefore, Plaintiffs have failed to support their claim for injunctive relief with sufficient
13 facts or law to allow this Court to issue a preliminary injunction against Defendants to prevent
14 them from completing construction of their gate.

15 **CONCLUSION**

16 Defendants respectfully request this Court deny Plaintiffs' request for issuance of a
17 preliminary injunction in this matter, and that the Court refuse to exonerate the bond.
18 Defendants have suffered significant losses directly resulting from Plaintiffs' temporary
19 restraining order and wish to seek compensation from the bond.

20 DATED: *August 16, 2013*

LAW OFFICE OF WILLIAM G. APGER

21 By 
22 William G. Apger
23 Attorney for Defendants
24
25

LAW OFFICE OF WILLIAM G. APGER
William G. Apger
Attorney at Law
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CONSOLIDATED SUPERIOR COURT OF THE STATE OF CALIFORNIA
IN AND FOR THE COUNTY OF BUTTE

DANA BETTIS and DENISE BETTIS,
husband and wife,

Plaintiffs,

v.

AILAMER INVESTMENTS LLC, etal.

Defendants,

Case No.: 159895

Bettis v Ailamer
DECLARATION OF CHARLES P. "PETE"
LINDSTROM REGARDING LIMITED
ACCESS ON DRIVEWAY AT 6501
GREGORY LANE PARADISE
CALIFORNIA

I, Charles P' Lindstrom, state and declare:

1. I, Charles P. "Pete" Lindstrom have lived at 905 Waggoner Rd in Paradise California since 1978. During the years of raising my children I often hiked the area of the Little Butte Creek and am very familiar with the lay of the land and improvements which have taken place.

2. The northeast corner of the property upon which I have lived and raised my family meets the southwest corner of the property which is currently owned by Ailamer Investments LLC and managed by Jon Remalia.

3. In the fall of last year I overheard talking at the rear of my and my wife's property and found Learoy Johnson and one of the other neighbors whom I believe was the daughter of the late Francis Butler on the rear of my property.

4. Mr. Johnson was explaining that Jon Remalia cut down a large Black Oak tree on Mrs. Butler's property.

Bettis v Ailamer
DECLARATION OF CHARLES P. "PETE" LINDSTROM REGARDING LIMITED ACCESS ON DRIVEWAY
AT 6501 GREGORY LANE PARADISE CALIFORNIA

1 5. I explained to Mr. Johnson and Ms. Butler that the tree that Jon Remalia
2 cut down was a portion of a multiple trunk Black Oak that had broken off about
3 10 feet above the ground and landed upon my property. The 3/4" metal pipe
4 identifying my and my wife's property corner had previously been identified by a
5 licensed surveyor and clearly identified that the stump of the broken tree was on
6 my and my wife's property.

7 6. I also explained to Mr. Johnson and Ms. Butler that I was informed and
8 believed that Mr. Remalia was a California Licensed Timber Operator and the
9 work was completed by Mr. Remalia with my full knowledge and consent.

10 7. Mr. Remalia did not charge me or anyone else for cutting the damaged
11 tree, left me the firewood and even loaned and delivered his splitter for me to
12 split the wood for firewood.

13 8. Ailamer also has a utility Easement to the east of my and my wife's
14 property line. Ailamer has installed his utilities within this easement and upon
15 completion of this work left this area in better condition than it was prior to the
16 installation of the utilities.

17 9. My shop behind our home is the closest structure to the home being
18 constructed by Ailamer. I have never heard any loud construction activities
19 during the 7:00 pm to 7:00 am restricted noise period (Town of Paradise
20 Municipal Code) which originated from the Ailamer owned property.

21 10 Recently, Mr. Remalia inquired about the access to the 6501 Gregory
22 Lane property which Ailamer now owns.

23 11. I informed Mr. Remalia that prior to the construction of his gate there
24 had been a red pipe gate across the driveway near the east end.

25 12. Prior to the red pipe gate there had been large metal posts with a 1/2" or
26 5/8" metal cable strung between them.

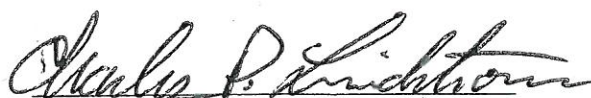
27 13. During the over 30 years which I have lived in the home at 905
28 Waggoner Rd. the access to the 6501 Gregory Lane "home site" has often been
restricted by gates, cables, placed rocks or mounds of dirt.

Bettis v Ailamer

DECLARATION OF CHARLES P. "PETE" LINDSTROM REGARDING LIMITED ACCESS ON DRIVEWAY
AT 6501 GREGORY LANE PARADISE CALIFORNIA

1 14. The limitation of travel on the Ailamer easement is and has been similar
2 to the limitations placed a short distance to the west at the end of Lucky John
3 Rd. which is very similar to the Ailamer access easement. As a 30 plus year
4 resident of this neighborhood I support the gating of the Ailamer access
5 easement near Gregory Lane as both reasonable and necessary for the
6 protection from unauthorized entry to both our and Ailamer's properties.

7 I declare under penalty of perjury under the laws of the State of
8 California that the foregoing is true and correct. Executed this 14th day of July,
9 2013

10 

11 Charles P. "Pete" Lindstrom,
12 co-owner and resident
13 905 Waggoner Rd. Paradise CA
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2011-0031858

RECORDING REQUESTED BY
Bidwell Title & Escrow Company

Recorded	REC FEE	28.00
Official Records	TAX	16.50
County of Butte	MONUMENT PRESE	10.00
CANDACE J. GRUBBS County Clerk-Recorder		

AND WHEN RECORDED MAIL TO

Name: Ailamar Investments LLC
Atte: Jon P. Remalla
Street Address: 6684-B Ishl Drive
City, State Zip: Magalla, CA 95954

09:00AM 26-Sep-2011 Page 1 of 5

Order No. 80242149-002

SPACE ABOVE THIS LINE FOR RECORDER'S USE

Parcel No. 051-110-013

GRANT DEED

THIS FORM FURNISHED BY BIDWELL TITLE & ESCROW COMPANY

The Undersigned Grantor(s) Declare(s)

☒ City/Town of PARADISE☐ Unincorporated Area

Documentary Transfer Tax is \$16.50

☒ computed on full value of interest or property conveyed, or
☐ full value less value of liens or encumbrances remaining at the time of sale

☐ Monument Fee of \$10.00

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

Home Partners Finance I, LLC, a Delaware limited liability company

hereby GRANT(s) to

Ailamar Investments LLC

the following real property in the ☒ City/Town of PARADISE ☐ Unincorporated Area

County of Butte, State of California:

SEE EXHIBIT A ATTACHED HERETO AND MADE A PART HEREOF

Home Partners Finance I, LLC, a Delaware limited liability company

Roger J. Krystopa, Vice President

Document Date: September 22, 2011

STATE OF CONNECTICUT } ss:

COUNTY OF New HavenOn September 22, 2011, before me, Heather Santi, Notary Public,personally appeared Roger J. Krystopa

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of Connecticut that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: Heather Santi
My Commission Exp: March 31, 2015

MAIL TAX STATEMENTS TO: Same as Above

BTECGRANTDEED

EXHIBIT A

THE LAND REFERRED TO HEREIN IS DESCRIBED AS FOLLOWS:

ALL THAT CERTAIN REAL PROPERTY SITUATE IN THE TOWN OF PARADISE, COUNTY OF BUTTE, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

PARCEL I:

A PORTION OF THE NORTHWEST QUARTER OF SECTION 11, TOWNSHIP 22 NORTH, RANGE 3 EAST, M.D.B.&M., MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE QUARTER SECTION CORNER BETWEEN SECTIONS 10 AND 22, TOWNSHIP 22 NORTH, RANGE 3 EAST, M.D.B.&M.; THENCE RUNNING NORTH ON THE SECTION LINE 770.4 FEET; THENCE SOUTH 88°24' EAST, 315.10 FEET; THENCE NORTH 83°57' EAST, 314.70 FEET; THENCE NORTH 67°22' EAST, 14.20 FEET TO THE TRUE POINT OF BEGINNING OF THE LAND DESCRIBED HEREIN; THENCE FROM SAID TRUE POINT OF BEGINNING, NORTH 67°22' EAST, 223.0 FEET; THENCE NORTH 81°33' EAST, 451.4 FEET; THENCE NORTH 56°05' EAST, 376.0 FEET; THENCE NORTH 75°56' EAST, 114.73 FEET; THENCE NORTH 214.40 FEET; THENCE SOUTH 75°56' WEST, 203.18 FEET; THENCE SOUTH 56°05' WEST, 364.56 FEET; THENCE SOUTH 81°33' WEST, 430.28 FEET; THENCE SOUTH 67°22' WEST, 161.96 FEET TO A POINT WHICH BEARS NORTH FROM THE TRUE POINT OF BEGINNING; THENCE SOUTH 225.35 FEET TO THE TRUE POINT OF BEGINNING.

EXCEPTING THEREFROM ALL THAT PORTION THEREOF LYING EASTERLY OF THE FOLLOWING DESCRIBED LINE:

BEGINNING AT A POINT ON THE NORTH LINE OF LOT 31, AS SHOWN ON THAT CERTAIN MAP ENTITLED, "SUNSET HEIGHTS SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, ON DECEMBER 8, 1957, IN BOOK 15 OF MAPS, AT PAGES 36 AND 37, SAID POINT BEING SOUTH 81°33' WEST ALONG SAID NORTH LINE, 14.45 FEET FROM THE NORTHEAST CORNER OF SAID LOT 31; THENCE FROM SAID POINT OF BEGINNING, SOUTH 81°33' WEST ALONG THE NORTH LINE OF SAID SUNSET HEIGHTS SUBDIVISION, 214.19 FEET AND SOUTH 67°22' WEST, 35.81 FEET TO THE TRUE POINT OF BEGINNING FOR THE LINE HEREIN DESCRIBED; THENCE FROM SAID TRUE POINT OF BEGINNING, LEAVING SAID NORTH LINE, NORTH 220.0 FEET, MORE OR LESS, TO A POINT IN THE NORTH LINE OF THAT CERTAIN PARCEL OF LAND DESCRIBED IN THE DEED FROM LUCKY JOHN GOLD MINING CO., A CORPORATION TO ALBERT J. MARTENS, DATED JULY 9, 1959 AND RECORDED JULY 31, 1959, UNDER BUTTE COUNTY RECORDER'S SERIAL NO. 2351 AND THE END OF SAID LINE.

EXCEPTING THEREFROM ALL MINERALS OF EVERY KIND AND CHARACTER WITH THE RIGHT AND PRIVILEGE TO ENTER INTO AND TO MINE AND EXTRACT THE MINERALS THEREFROM BY MEANS OF TUNNELS, DRIFTS AND OTHER APPLIANCES EXCEPT THAT THE SURFACE OF SAID LAND SHALL NOT BE INTERFERED WITH OR DISTURBED, AS CONTAINED IN THE DOCUMENTS RECORDED FEBRUARY 26, 1926 IN BOOK 220 OF DEEDS, PAGE 274, BUTTE COUNTY RECORDS, AND DECEMBER 13, 1956, IN BOOK 861, PAGE 211, OFFICIAL RECORDS.

SAID SURFACE ENTRY RIGHTS WERE WAIVED BY DOCUMENT RECORDED AUGUST 14, 1950, IN BOOK 550, PAGE 277, OFFICIAL RECORDS.

AP NO. 051-110-013

PARCEL II:

A NON-EXCLUSIVE EASEMENT FOR ROAD AND PUBLIC UTILITY PURPOSES OVER A STRIP OF LAND DESCRIBED AS FOLLOWS:

BEGINNING AT THE CENTER OF A 50 FOOT RADIUS CUL-DE-SAC AT THE NORTHERLY END OF GREGORY LANE, AS SHOWN ON THAT CERTAIN MAP ENTITLED, "SUNSET HEIGHTS SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, ON DECEMBER 8, 1957, IN BOOK 15 OF MAPS, AT PAGES 36 AND 37; THENCE NORTH 40°42'36" EAST FOR 50.00 FEET TO A POINT LOCATED IN THE WESTERLY BOUNDARY LINE OF LOT 32, AS SHOWN ON SAID SUBDIVISION MAP, SAID POINT BEING ALSO THE TRUE POINT OF BEGINNING FOR THE CENTERLINE OF THE ROAD EASEMENT HEREIN DESCRIBED; THENCE 30.00 FEET ON THE RIGHT AND 30.00 FEET ON THE LEFT, NORTH 26°24'31" EAST FOR 92.58 FEET; THENCE NORTH 56°15'10" EAST, FOR 86.43 FEET TO A POINT LOCATED IN THE NORTHERLY BOUNDARY LINE OF SAID LOT 32; THENCE CONTINUING NORTH 56°16'10" EAST FOR 70.25 FEET; THENCE SOUTH 81°33'00" WEST, BEING PARALLEL TO AND 30.00 FEET NORTHERLY OF THE NORTHERLY BOUNDARY LINE OF SAID LOT 32, FOR 225.84 FEET TO A POINT LOCATED IN THE EASTERLY BOUNDARY LINE OF LOT 3, AS SHOWN ON THAT CERTAIN PARCEL MAP FOR CLARENCE L. BRADISH, WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, IN BOOK 40 OF MAPS, AT PAGE 37; THENCE 15.00 FEET ON THE RIGHT AND 15.00 FEET ON THE LEFT, CONTINUING SOUTH 81°33'00" WEST FOR 18.92 FEET; THENCE NORTH 59°56'24" WEST FOR 119.98 FEET; THENCE SOUTH 89°48'03" WEST FOR 77.12 FEET; THENCE SOUTH 53°39'18" WEST FOR 56.17 FEET TO A POINT LOCATED IN THE WESTERLY BOUNDARY LINE OF LOT 2 AS SHOWN ON SAID BRADISH PARCEL MAP; THENCE CONTINUING SOUTH 53°39'18" WEST FOR 6.86 FEET; THENCE SOUTH 23°22'38" WEST, 85.51 FEET TO THE END OF SAID CENTERLINE.

THE EXTERIOR BOUNDARY LINES OF THE ABOVE DESCRIBED EASEMENT TO BE LENGTHENED OR SHORTENED TO MEET THE PROPERTY LINES.

EXCEPTING THEREFROM THAT PORTION LYING WITHIN LOT 32, AS SHOWN ON THAT CERTAIN MAP ENTITLED, "SUNSET HEIGHTS SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, ON DECEMBER 8, 1957, IN BOOK 15 OF MAPS, AT PAGES 36 AND 37.

ALSO EXCEPTING THEREFROM ALL THAT PORTION LYING WITHIN THE BOUNDS OF PARCEL I, DESCRIBED HEREIN.

PARCEL III:

AN EASEMENT FOR INSTALLATION, MAINTENANCE, REPAIRS AND/OR REPLACEMENT FOR A SEPTIC SYSTEM, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF LOT 28, AS SHOWN ON THAT CERTAIN MAP ENTITLED, "SUNSET HEIGHTS SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, ON DECEMBER 8, 1957, IN BOOK 15 OF MAPS, AT PAGES 36 AND 37; THENCE SOUTH $81^{\circ}33'00''$ WEST, ALONG THE NORTH LINE OF SAID LOT 28, A DISTANCE OF 0.16 FEET; THENCE CONTINUING ALONG SAID NORTH LINE OF LOT 28, SOUTH $67^{\circ}22'00''$ WEST, 111.43 FEET TO THE NORTHWEST CORNER OF SAID LOT 28; THENCE SOUTH 97.48 FEET ALONG THE WEST LINE OF SAID LOT 28; THENCE EAST, 103.01 FEET TO THE EAST LINE OF SAID LOT 28; THENCE NORTH 140.39 FEET TO THE POINT OF BEGINNING.

PARCEL IV:

AN EASEMENT FOR INGRESS AND EGRESS TO AND FROM THE SEPTIC SYSTEM REFERRED TO IN PARCEL III HEREIN, INCLUDING THE INSTALLATION, MAINTENANCE, REPAIR OF AND/OR REPLACEMENT OF SAID SEPTIC SYSTEM, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID LOT 28, AS SHOWN ON THAT CERTAIN MAP ENTITLED, "SUNSET HEIGHTS SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, ON DECEMBER 8, 1957, IN BOOK 15 OF MAPS, AT PAGES 36 AND 37; THENCE NORTH ALONG THE EAST LINE OF SAID LOT 28, A DISTANCE OF 343.99 FEET; THENCE NORTH $51^{\circ}44'19''$ WEST, 42.30 FEET TO A POINT ON THE NORTH LINE OF SAID LOT 28, SAID POINT BEING 35.81 FEET FROM AN ANGLE POINT IN SAID NORTH LINE OF SAID LOT 28; THENCE SOUTH $67^{\circ}22'00''$ WEST, ALONG SAID NORTH LINE 11.45 FEET; THENCE SOUTH $51^{\circ}44'19''$ EAST, 43.01 FEET TO A POINT BEING 10.00 FEET PERPENDICULAR FROM THE EAST LINE OF SAID LOT 28; THENCE SOUTH ALONG A LINE PARALLEL WITH AND WESTERLY, 10.00 FEET MEASURED PERPENDICULAR FROM SAID EAST LINE OF SAID LOT 28, A DISTANCE OF 339.18 FEET TO THE SOUTH LINE OF SAID LOT 28; THENCE NORTH $89^{\circ}47'30''$ EAST, 10.00 FEET TO THE POINT OF BEGINNING.

PARCEL V:

A NON-EXCLUSIVE EASEMENT FOR PUBLIC UTILITIES OVER THE WEST 10 FEET OF THE FOLLOWING DESCRIBED PARCEL OF LAND:

LOT 27, AS SHOWN ON THAT CERTAIN MAP ENTITLED, "SUNSET HEIGHTS SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, ON DECEMBER 8, 1957, IN BOOK 15 OF MAPS, AT PAGES 36 AND 37

PARCEL VI:

A NON-EXCLUSIVE EASEMENT FOR ROAD AND PUBLIC UTILITY PURPOSES OVER A STRIP OF LAND DESCRIBED AS FOLLOWS:

BEGINNING AT A CENTER OF A 50.00 FOOT RADIUS CUL-DE-SAC AT THE NORTHERLY END OF GREGORY LANE, AS SHOWN THAT CERTAIN MAP ENTITLED, "SUNSET HEIGHTS SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, ON DECEMBER 8, 1957, IN BOOK 15 OF MAPS,

AT PAGES 36 AND 37; THENCE NORTH $40^{\circ}42'36''$ EAST FOR 50.00 FEET TO A POINT LOCATED IN THE WESTERLY BOUNDARY LINE OF LOT 32, AS SHOWN ON SAID SUBDIVISION MAP, SAID POINT BEING ALSO THE TRUE POINT OF BEGINNING OF THE CENTERLINE OF THE ROAD EASEMENT HEREIN DESCRIBED; THENCE 30.00 FEET ON THE RIGHT AND 30.00 FEET ON THE LEFT, NORTH $26^{\circ}24'31''$ EAST FOR 92.58 FEET; THENCE NORTH $56^{\circ}16'10''$ EAST FOR 86.43 FEET TO A POINT LOCATED IN THE NORTHERLY BOUNDARY LINE OF SAID LOT 32 TO THE END OF SAID CENTERLINE.

THE EXTERIOR BOUNDARY LINES OF THE ABOVE DESCRIBED EASEMENT TO BE LENGTHENED OR SHORTENED TO MEET THE PROPERTY LINES.

08-11-2013 18:16



08.11.2013 18:24

235

EX. C PG. 2 OF 4

PLAINTIFFS' HOUSE →

← PLAINTIFFS' DECK

08.11.2013 18:25

08.11.2013 18:26

1 LAW OFFICE OF WILLIAM G. APGER
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426 Broadway Ste 205
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5
6
7

8 SUPERIOR COURT FOR THE STATE OF CALIFORNIA
9 COUNTY OF BUTTE
10

11 DANA BETTIS and DENISE BETTIS,
12 husband and wife,

13 Plaintiffs,

14 vs.

15 AILAMER INVESTMENTS, LLC; JON
16 REMALIA aka JOHN REMALIA and DOES
1 through 20, inclusive,

17 Defendants.

18 AND RELATED CROSS-ACTION

) Case No.: 159895

) TRIAL BRIEF ON ISSUE OF GATES
) ERECTED WITHIN EASEMENT BY
) DOMINANT TENANT (Easement Owner)

) Trial Date: March 3, 2014
) Time: 8:30 a.m.
) Dept: Judge McLean

19 This matter is on for trial on the narrow issue of whether or not the law and
20 circumstances of this case allow gates to be erected within an easement by Defendant, the
21 dominant tenement, the owner of the easement.

22 **PROCEDURAL HISTORY**

23 The hearing for Preliminary Injunction sought by Plaintiffs was heard before Judge
24 Glusman on July 26, 2013. The Court issued its ruling denying the petition for Preliminary
25 Injunction for all matters except on the issue of whether or not Defendants, as the Dominant
Tenement could erect a gate within the easement upon the lands of Plaintiffs, the Servient

1 Tenement. The temporary restraining order remains in effect as to Defendants' gate only,
2 pending a hearing on that matter alone. The Court's Order allows Defendants to complete work
3 on their access road within their easement, which is being prevented by Plaintiffs' refusal to sign
4 tree removal permits necessary to widen the access road to the width required by local and state
5 laws.

6 The Notice of Entry of Judgment was served by Defendants on all parties on July 26,
7 2013. Trial on the case was set for November 17, 2014. Following trial setting, Plaintiffs filed
8 their motion to bifurcate the trial to have the sole issue of whether or not the law allows a gate
9 across an easement and whether the gate at issue in this case is a reasonable interference with
10 Plaintiffs' use of their underlying property. Trial on the narrow issue of the gate is set for
11 Monday, March 3, 2014. Defendants objected to the early setting of the trial date because they
12 have significant written discovery responses pending and a request for site inspection to obtain
13 important evidence for putting on their case. Plaintiffs' counsel assured the Court and
14 Defendants' counsel that there would be no problem in completing discovery at issue prior to the
15 March 3 trial date. The remaining issues in this case are reserved for the November trial.

16 **DISCOVERY ISSUES**

17 As of the filing of this trial brief, Defendants have not received the responses due to their
18 written Form Interrogatories nor to their Request for Admissions. In addition, Defendants have
19 been refused access to Plaintiffs' deck to perform their inspection.

20 As responses to the written discovery have not been produced, it is impossible to address
21 any objections or pursue efforts to compel discovery if necessary.

22 Concerning the request for inspection, the deadline for site inspection is March 10, 2014,
23 the week after trial. The issue of whether the gate is an extreme interference with Plaintiffs' view
24 from their deck is critical. In their pleadings and declarations Plaintiffs on numerous instances,
25 and throughout this entire proceeding, have claimed the gate at issue is a pair of "huge" pillars,

1 located in the middle of their back yard, blocking their view, causes them extreme mental
2 anguish, destroys their property values, and a host of other issues of impending doom.

3 See: Declaration under oath of Dana Bettis, Filed July 19, 2013, Pg. 4, Ln. 16-19

4 Declaration under oath of Dana Bettis, dated August 15, 2013, Pg. 1, Ln. 22-25;
5 (Filed as Exhibit A to "Plaintiffs' Brief in Support of Issuance of
6 Preliminary Injunction Prohibiting Construction of Locked Gate in
Middle of Plaintiffs' Backyard", dated August 16, 2013.)

7 Plaintiffs' Brief in Support of Issuance of Preliminary Injunction Prohibiting
8 Construction of Locked Gate in Middle of Plaintiffs' Backyard, Dated August 16, 2013, Pg. 2,
9 Ln 24-28; Pg.3, Ln. 18-23; Pg. 4, Ln 6-10; Pg. 5, Ln 2-5 and 17-18; Pg. 6, Ln 9-12; and, Pg. 7,
10 Ln 1-3.

11 Plaintiffs' Motion to Bifurcate Trial on Issue of Locked Gate, dated January 3,
12 2014; Pg. 6, Ln 6-9.

13 In light of this it is important for Defendants to put on a defense to these issues, the most
14 important being that none of the accusations of Plaintiffs are true. Therefore, Defendants gave
15 notice of the need for a site inspection in order to take photos and video from Plaintiffs' deck
16 showing the view from the deck and its relation to Defendants' planned gate.

17 At first, Plaintiffs objected to Defendants and their attorney coming through their home to
18 access the deck, which sits quite high above the ground. Defendants attorney agreed to access
19 the gate by way of extension ladder to avoid passing through Plaintiffs' home, a reasonable
20 accommodation. Next, in light of Plaintiffs' promise to have discovery completed prior to the
21 trial on the gate issue, Defendants requested the site inspection take place before trial. Plaintiffs
22 refused to allow any site inspection prior to the trial. Thus, Plaintiffs' assurances to the Court
23 that Defendants' discovery would be honored were hollow utterances.

24 Plaintiffs have offered a stipulation regarding the gate and views, but none has been
25 forthcoming.

1 In light of what has occurred with the site inspection, Defendants are not encouraged
2 Plaintiffs will in good faith provide all responses to their written discovery as promised; and the
3 rushed trial date will prevent curing any deficiencies prior to trial.
4

5 **FACTS OF THE CASE RELATING TO THE GATE**

6 Pursuant to their construction of their residence, Defendants are required to make certain
7 improvements to their driveway access. Because of the length of the driveway, State law, as
8 well as Paradise Town ordinances, require a 20-foot wide roadway for fire safety and access.

9 Plaintiffs began work on their roadway, and in 2011 began construction of two gate
10 pillars approximately six (6) feet in height, to support their electronically controlled gate they
11 were going to install at the same location Plaintiffs and their predecessors had installed a pipe
12 gate. That pipe gate installed by Plaintiffs, or a cable gate predecessor, was present at that
13 location for years before Defendants purchased their lands. That location has had a pipe gate,
14 cable gate, large rocks or dirt mounds securing access through Plaintiffs' property along
15 Defendants' driveway for 30 years.

16 Commencing in June of 2013, Plaintiffs objected to Defendants widening their road,
17 putting in electrical wiring, water pipe, and erecting their gate.

18 Defendants' easement is described in their Grant Deed as follows:

19 "A non-exclusive easement for road and public utility purposes over a
20 strip of land described as follows: [Description of Centerline of Easement] The
21 exterior boundary lines of the above described easement to be lengthened or
shortened to meet the property lines."

22 There are no further restrictions contained in the description as to the easement's use or
23 prohibitions of use. (See legal description to Defendants' real property at issue, attached hereto
24 as **Exhibit A.**)
25

LAW ON EASEMENTS

The grant of an easement, such as the one Defendants possess, creates an interest in Defendants' favor in the lands of the Plaintiffs. (Civil Code, Section 887.010; *Frahm v Briggs* (1970) 12 Cal App 3d 441, 445; Miller & Starr, *California Real Estate*, 3d, Volume 6, Section 15.5.) An easement is an incorporeal (intangible) interest in the land of another that gives the owner of the easement (Defendants in this case) the limited right to use another's property. The owner of an easement has valuable property rights that are protected by the law. The owner of the easement can enjoin any interference with the easement as a nuisance, and can recover damages caused by a wrongful loss of use. (*Dolske v Gormley*, 58 Cal 2d 513, 520-521 (1962); *Wing v Forest Lawn Cemetery Ass'n* 15 Cal 2d 472, 484 (1940); *Masin v La Marche*, 136 Cal App 3d 687, 695 (1982); *Pacific Gas & Electric Co. v Hacienda Mobile Home Park*, 45 Cal App 3d 519, 525-526 (1975); 6 Miller & Starr, *Cal Real Estate* (3rd Ed., Section 15:5))

The owner of the property burdened with the easement, which in this specific instance is the Plaintiffs, is referred to as the owner of the Servient Tenement and the owner of the property benefited by the easement (Defendants, in this case) is referred to as the owner of the Dominant Tenement. (Miller & Starr, *California Real Estate*, 3d, Volume 6, Section 15.6.)

A grant of a deeded road easement such as in this case automatically passes with the land and does not terminate by nonuse or when a new owner purchases the land, including new owners of the Dominant Tenement and the Servient Tenement. This means the easement attaches to the land of the grantee, the Dominant Tenement (Defendant), and whenever the dominant tenement is transferred, all appurtenant easements are also transferred as a matter of law to the grantee even though they may not be specifically mentioned in the deed. (Civil Code, Section 1104; *Elliott v McCombs* (1941) 17 Cal 2d 23, 31; Miller & Starr, *California Real Estate*, 3d, Volume 6, Section 15.6.)

1 The rights and duties between the owner of an easement, the Dominant Tenement (i.e.
2 Defendants) and the owners of the Servient Tenement (Plaintiffs) are correlative. The word
3 “correlative” means “naturally or reciprocally related.” (Merriam-Webster’s Collegiate
4 Dictionary, 10th Ed.) “Having a mutual or reciprocal relation, in such sense that the existence of
5 one necessarily implies the existence of the other.” (Black’s Law Dictionary, Fifth Edition.)
6 “Reciprocal” and “Reciprocity” refer to “mutually corresponding privileges;” “a mutual
7 exchange of privileges.” (Merriam-Webster’s Collegiate Dictionary, 10th Ed.) The words are
8 also defined as a “relationship existing where privileges of one party are enjoyed equally by the
9 other party;” and as “owed mutually between two persons.” (Black’s Law Dictionary, Fifth
10 Edition.) In layman’s terms, “What is good for the goose is good for the gander.”

11 Each is required to respect the rights of the other. Neither party can conduct activities or
12 place obstructions on the property that *unreasonably* interfere with the other party’s use of the
13 easement or underlying property. (*Herzog v Grosso* (1953) 41 Cal 2d 219; Miller & Starr,
14 California Real Estate, 3d, Volume 6, Section 15.63. Emphasis added.)

15 Thus, the owner of the Servient Tenement (Plaintiffs) can use their property within the
16 easement area, but only so long as that use is consistent with and does not unreasonably interfere
17 with, the use and enjoyment of the easement by the Dominant Tenement (Defendants). (Miller &
18 Starr, California Real Estate, 3d, Volume 6, Section 15.64, and cases cited.) Likewise, the
19 easement owner (the dominant tenement, Defendants herein) may use the easement in any
20 manner that does not *unreasonably* interfere with the use of the underlying land by the servient
21 tenement. The easement owner has those rights of enjoyment specified in the grant, *plus such*
22 *additional rights as are incidental and reasonably necessary to its use.* (*City of Pasadena v*
23 *California-Michigan Land and Water Co.* 17 Cal 2d 576, 578 (1941), Emphasis added.) The
24 owner of a dominant estate may do that which is reasonably necessary to enjoy the easement
25 and, as an incident thereto, keep it in repair and fit for use. (*Scruby v Vintage Grapevine* 37 Cal

1 App 4th 697, 707 (1995); *Colvin v Southern Cal. Edison Co.* 194 Cal App 3d 1306, 1312) The
2 *Scruby* Court went on to say that “Scruby has not been granted the right to exclusive use of each
3 and every square inch of the easement area. Rather, Grapevine may make continued use of the
4 easement area *although it may not do anything that unreasonably interferes with Scruby having*
5 *access to their property.* (*Scruby*, Supra, 37 Cal App 4th at Pg. 706; Emphasis added.) The
6 *Scruby* Court did not rule that Scruby could not widen or pave its road if it was reasonably
7 necessary for Scruby’s use of the easement. The ruling denied Scruby’s paving because Scruby
8 had paved a second road within the easement area that endangered the winery license of Vintage
9 Grapevine. (*Scruby*, Supra, 37 Cal App 4th at Pg. 707)

10 The easement owner can improve the easement or construct improvements on the
11 easement, such as grading, paving, installing guardrails, and the like, which are reasonably
12 required to make the use of the easement safe and convenient; so long as the easement owner
13 does not unreasonably interfere with the use of the servient tenement by the owner of the
14 underlying fee. (*Ballard v Titus*, 157 Cal 673, 681 (1910); *Robinson v Cuneo* 137 Cal App 2d
15 573, 579 (1955); *Herzog v Grosso*, 41 Cal 2d 219, 225 (1953); 6 Miller & Starr, Cal Real Estate
16 (3rd Ed., Section 15:59)

17 Concerning maintenance of the easement, generally, the Servient Tenement has no duty
18 to maintain or repair the easement if they do not use the road. In this case, the neighbors use
19 Defendants’ road to access their properties to a certain extent. The owner of an easement (the
20 Dominant Tenement, Defendants) not only has the right to maintain and repair the easement, he
21 or she also has the duty to keep the easement in a safe condition. (Civil Code, Section 8451;
22 Miller & Starr, California Real Estate, 3d, Volume 6, Section 15.67, *Joseph v. Ager* (1895) 108
23 Cal. 517; *Burris v. People’s Ditch Co.* (1894) 104 Cal. 248, 252.)

24
25 ¹ Civil Code Section 845: “The owner of any easement in the nature of a private right of way, or of any land to
which any such easement is attached, shall maintain it in repair ...”

1 Therefore, Defendants have the right to repair the drainage ditches, grade and shape the
2 roadbed, widen the road and smooth the surface, add sub-grade or surface materials as needed to
3 maintain the road, and even remove trees and vegetation that grow in and adjacent to the
4 roadway to improve and maintain their access. In addition, relevant case law provides that where
5 the width of the easement is specified, in this instance at 60 feet for most of its reach and 30 feet
6 for a smaller portion close to Defendants' property line, the owner of the easement (Defendants)
7 may eventually use the entire width, even though they do not do so initially or consistently.
8 (*Ballard v. Titus* (1910) 157 Cal. 673, 681; *Tarr v. Watkins* (1960) 180 Cal. App. 2d 362, 366.)

9 Additionally, Penal Code Section 420.1 makes it a criminal offense to willfully and
10 knowingly prevent, hinder or obstruct a person from entering, passing over, or leaving land that
11 the person has the right to enter, use, cross, etc., pursuant to a recorded instrument that grants an
12 easement.

13 LAW ON GATES WITHIN EASEMENT

14 Regarding the question of whether a gate may be erected across an easement, "the issue
15 in each case is whether or not the gate unreasonably interferes with the use and enjoyment of the
16 easement." (6 Miller & Starr, California Real Estate, 3d, Section 15:59) Plaintiffs have the
17 burden of proving that Defendants' gate would interfere with their property rights. (*Sylva v*
18 *Kuck*, 240 Cal App 2d 127, 136 (1966))

19 Interestingly, there are no cases prohibiting a Dominant Tenement from erecting a gate in
20 the easement. All cases reviewed, as well as commentaries, involve disputes where the Servient
21 Tenement has erected a gate across the way and the easement owner, the Dominant Tenement,
22 has objected to the presence of the gate. The fact no cases prohibiting a Dominant Tenement
23 from erecting a gate makes sense, as the right of passage belongs to the Dominant Tenement, and
24 if a gate is reasonable and imparts a minimum impact upon the Servient Tenement, a gate is not
25 objectionable, and falls within the right of the Dominant Tenement to improve the easement or

1 construct improvements on the easement, such as grading, paving, installing guardrails, and the
2 like, which are reasonably required to make the use of the easement safe and convenient; so long
3 as the easement owner does not unreasonably interfere with the use of the servient tenement by
4 the owner of the underlying fee. (*Ballard v Titus*, 157 Cal 673, 681 (1910); *Robinson v Cuneo*
5 137 Cal App 2d 573, 579 (1955); *Herzog v Grosso*, 41 Cal 2d 219, 225 (1953); 6 Miller & Starr,
6 Cal Real Estate (3rd Ed., Section 15:59)

7 However, the analysis of whether a Servient Tenement can erect a gate across an
8 easement is instructive as to whether a Dominant Tenement can do so, because, as discussed
9 above under the law of easements, the rights and duties of the Dominant and Servient Tenements
10 are generally correlative and reciprocal.

11 Miller & Starr contains a statement that a non-exclusive easement may not be obstructed.
12 However, this proposition is based upon a case where the Dominant Tenement was using the
13 nonexclusive easement as a parking lot, completely defeating its purpose as a right of way and
14 preventing any passage by others. In that case, it is a proper decision, but not applicable to this
15 present case where Plaintiffs themselves have maintained a gate or other obstruction at the same
16 location as Defendants' gate for 30 years. (See, *Keeler v Haky*, 160 Cal App 2d 471, 474; 6
17 Miller & Starr, California Real Estate, 3d, Section 15:59)

18 Whether a gate is allowed across an easement depends on a variety of circumstances.
19 The language of the deed, the history of past use and manner the easement has been used in the
20 past, the intent of the parties, the reasonableness of the interference created by the gate.
21 "Whatever the situation, the use of a gate or any other method of regulating an easement ... must
22 be reasonable." (25 Am Jur 2d, Easements and Licenses, Section 88.)

23 "It may be laid down as a general rule that the grant of a way without reservation
24 of the right to maintain gates does not necessarily preclude the owner of the land
25 from doing so, and unless it is expressly stipulated that the way shall be an open
one, or it appears from the terms of the grant or the circumstances that such was
the intention, the owner of the servient estate may erect gates across the way if
they are constructed so as not *unreasonably* to interfere with the right of passage.

1 ... In the absence of any express language in the grant bearing upon the question
2 of the right to maintain gates the courts ordinarily treat it as a question of fact
3 whether gates will *unreasonably* interfere with the exercise of the easement.”
(*McCoy v Matich*, 128 Cal App 2d 50, 53 (1954); 77 ALR 779; Emphasis added.)

4 “The owner ... may erect gates ... across the way, provided they are necessary for
5 the use of [the easement], and they are located, constructed, and maintained so as
6 to not unreasonably interfere with the [other party’s] right of passage. What is
7 “necessary” for the use ... is merely what is appropriate to the [party’s] use, not
8 what is essential to that use. (Cites)” (28A C.J.S. Easements; Fences and Gates,
9 Section 240)

10 In determining “reasonableness” of the placement of a gate across an easement, a
11 balancing test must be applied to weigh the interests of the Dominant and Servient estates in the
12 easement. “Thus, the consideration of whether the gate is usual and proper under the
13 circumstances and the ... need for a gate must be balanced against the extent of the interference
14 with the reasonable use of the right-of-way by the [other party].” (28A C.J.S. Easements; Fences
15 and Gates, Section 240)

16 The extent of the use of an easement is established by the past use. 6 Miller & Starr,
17 California Real Estate, 3d, Section 15:56 (Pg. 15-186) provides the following:

18 “When the instrument of conveyance grants an easement in general terms, without
19 specifying or limiting the extent of its use, the permissible use is determined in
20 the first instance by the intention of the parties and the purpose of the grant.
21 (Cites) Once the easement has been used for a reasonable time, the extent of its
22 use is established by the past use. (Cites) Thereafter, its owner cannot make
23 changes in its use that would substantially modify or increase the burden of the
24 servient tenement. (Cites)”

25 The comment to this principle of law states: “This rule is consistent with the general rule
of contract construction that the Court will accept the ‘practical construction placed on the
contract’ by the acts and conduct of the parties before the controversy arose.” (6 Miller & Starr,
Cal Real Estate, 3d, Section 15:56 (Pg. 15-186))

In this case, Plaintiffs and their predecessors have maintained gates and barriers upon the
easement at issue for at least 30 years. For Plaintiff to maintain his gate at the same location in

1 no way “substantially modifies or increases the burden of the Servient Tenement.” In fact, the
2 electronic gate being installed actually reduces the burden on Plaintiffs of having a gate where
3 Plaintiffs have maintained one for so many years, because it will be automatically operated from
4 within their vehicles.

5 **THIS GATE IS A REASONABLE IMPROVEMENT TO AN EASEMENT**

6 The law is quite clear that Defendants can make any improvement to their easement to
7 make its use convenient and safe. In this case, safety calls for the installation of a gate at the
8 same location Plaintiffs have had their gate for years. Plaintiffs claim they installed their gate at
9 this location to keep folks from damaging Defendants’ home building. However, this
10 misrepresents the facts to this Court. According to neighbor Charles P. Lindstrom, Plaintiffs and
11 their predecessors have had their gates at this location for decades. Plaintiffs have stated they
12 installed their latest manual pole gate at this very location to keep people from entering the land
13 below their home to party. Plaintiffs’ gate installation occurred far earlier than when Defendants
14 began constructing their home on their property.

15 Defendants’ gate does not impose an unreasonable burden or interference upon Plaintiffs,
16 who have maintained a gate at the same location for years, and their predecessors for decades
17 before that. In fact, Defendants’ gate reduces the burden Plaintiffs placed upon themselves with
18 their old manual gate. Defendants want to install an electronic gate and provide Plaintiffs with
19 the code, keys, anything they need, to make their passage through the gate as easy and simple as
20 possible. This imposes the slightest burden upon Plaintiffs as possible. Certainly the burden is
21 far less than the Plaintiffs imposed upon themselves by installing a manual pole gate that
22 required them to get out of their vehicle, walk to the gate, unlock the lock, open the gate, get
23 back in their car, drive through the gate, stop their car and get out, close the gate, lock the gate,
24 and return to their vehicle and continue on. Even if Plaintiffs left their gate open while carrying
25

1 out their activities in the easement area, they still had to duplicate the process upon leaving the
2 easement area.

3 Plaintiffs argue that no Court has issued a decision *allowing* the Dominant tenement to
4 install gates in an easement, therefore no permission in the law exists to allow the Dominant
5 tenement to install a gate in their easement. However, this argument turns our legal system on its
6 head. This is not how our system of laws operates. The maxim in our legal system, even the
7 basis of freedom itself, is “Everything which is not forbidden is allowed”, a constitutional
8 principle of English Law. There exists no case that *prohibits* a Dominant tenement from
9 installing a gate within their easement. The issue is to be resolved by the facts of the case and
10 the balancing of interests. In this case, Plaintiffs and their predecessors have installed and
11 maintained gates and obstructions of various sorts for decades in the very location where
12 Defendants desire to place their gate. Defendants desire to install a gate at that location since
13 that is where Plaintiffs maintained their gate. It is near the terminus of Defendants’ easement, set
14 back from the public road enough to allow trucks with trailers to be off the cul-de-sac while
15 waiting for the gate to open itself.

16 Plaintiffs have argued before Judge Glusman that the gate directly interferes with their
17 view from their home and the pillars are giant obstructions jutting into their view. However, as
18 the evidence at trial will show, that is a complete misrepresentation of the truth to this Court.
19 Defendants’ gate pillars are no more than six (6) feet in height, and are located far away from the
20 viewshed of Plaintiffs’ home, and actually hidden from Plaintiffs’ home by trees on their
21 property.

22 Plaintiffs argue that the location of the gate should not be on their property, but located at
23 the property line entering into Defendants' property, or somewhere else within Defendants'
24 property. Unfortunately, there are significant problems to putting a gate at the property line
25 entering into Defendants' land. At that location, the width of the easement has been reduced to

1 thirty (30) feet. In addition, the slopes upon which the access easement road are located are very
2 steep at that location. It is impossible to turn around at that location if the gate is closed.
3 Vehicles entering to that point would be forced to back out all the way to Gregory Lane, a
4 dangerous proposition. The only option besides backing out all the way, is to back up half way
5 to a gentle slope above the roadway and back onto it to turn around. To do that requires the
6 driver to trespass upon Plaintiffs' land.

7 Defendants' property is entirely located on steep slopes. A pad had been constructed by
8 Defendants' predecessors in interest for construction of a home, which is where Defendants are
9 building. To locate a gate on the pad is ridiculous. The gate would essentially be right outside
10 Defendants' front door in order to provide a turn around.

11 Plaintiffs raise the issue that fire trucks must have a sufficient turn around at the end of
12 Defendants' road, near their home. There is such a turn-around area there; and it takes up the
13 entire area where Plaintiffs' claim the trucks must turn around. Therefore, Defendants cannot
14 place a gate at that location without it interfering with the turn around, or be so close to their
15 home that it is at their front door.

16 The best location for the gate on this easement is exactly where Plaintiffs themselves
17 placed the gate many years ago. Unwanted traffic is stopped before entering the narrow
18 easement road; there is sufficient room off the pavement of Gregory Lane for vehicles to stop
19 while the gate is opening; emergency vehicles can easily turn around on Gregory Lane.

20 According to the fire marshall rules, the electric gate must have a code for emergency
21 services. The gate planned by Defendants takes that into account. It has the required frequency
22 for emergency vehicles to open; in the event of a power failure, it has a quick release mechanism
23 (just like the hundreds of other electric gates in the Paradise area); and the design is approved by
24 the Fire Marshall.

25 ///

1 **NO SHOWING OF IRREPARABLE INJURY, IMMINENT DAMAGE**
2 **OR PROBABILITY OF SUCCESS AT TRIAL**

3 Plaintiffs have failed to show how construction of the gate by Defendants causes them to
4 suffer irreparable injury or that they are in imminent danger of suffering significant damage or
5 loss of rights. The gate does not create an unreasonable burden upon their land, and does not
6 unreasonably interfere with their use of their property or the easement itself. A mere order of
7 this court that the gate be removed cures all their problems. In addition, the above analysis of the
8 law on easements and gates across an easement shows Plaintiffs will likely not prevail on the
9 merits at trial.

10 Therefore, Plaintiffs have failed to support their claim for injunctive relief with sufficient
11 facts or law to allow this Court to issue a preliminary injunction against Defendants to prevent
12 them from completing construction of their gate.

13 **PLAINTIFFS ARGUE THE GATE VIOLATES PARADISE**
14 **MUNICIPAL CODE BARRING FENCES ON EASEMENTS**

15 Plaintiffs have maintained that the existence of a locked gate across an easement violates
16 Paradise Municipal Code 17.06.600E4, "no fences shall be installed within public or private
17 rights of way or access easements." Plaintiffs plan to trot out town representatives who will
18 opine that an electric or locked gate is a fence, but a cable or rope barrier gate is not a fence.
19 This byzantine conclusion that an electric or locked gate is a fence is in direct conflict with other
20 clear Town codes that clearly address an electric gate closing across an easement.

21 Reference Paradise Municipal Code, Section 15.09.130 Chapter 5, Section 503.6, Gates,
22 Amended:

23 "The installation of security gates across a fire apparatus access road shall be
24 approved by the Fire Chief. Where security gates are installed, they shall have an
25 approved means of emergency operation. The emergency gates and emergency
operation shall be maintained operational at all times. *Electric gate operators are*

1 *required when serving five or more residential lots,* Gates intended for
2 automatic operation shall be designed, constructed and installed to comply with
3 the requirements of ASTM F-2200. Access keypads shall be proficed that are
4 coded with the fire department emergency access code as specified. Plans and
5 specifications shall be submitted for review and approval by the Fire Prevention
6 Bureau prior to installation." (Emphasis added.)

7 This section clearly anticipates gates across easements. Five or more residential lots
8 sharing a common access road is an easement situation. In that case, if the gate allowed across
9 the easement must be electric. In addition, installation of a security gate across a fire apparatus
10 access road is anticipated in this ordinance. There is not a limitation that states if the gate is
11 located across an easement it is not a gate, it is a fence and thus prohibited. The Town's
12 ordinance clearly anticipates gates across roads regardless of whether or not the road is public or
13 an easement. If the road is a "fire apparatus access road" such as the road in this case, a gate is
14 allowed. The only way around this logical conclusion and plain meaning of the language of the
15 law is to claim a gate is not a gate, it is a fence once located across an easement; and that is
16 ridiculous.

17 In fact, in a showing of common sense, the Paradise Planning Commission voted
18 unanimously on Tuesday, February 18, 2014 that the gate at issue in this matter is not a violation
19 of the code's ban on fences within an easement. Defendants have been informed that this
20 decision will be appealed to the Town Council, which means that at the time of trial in this
21 matter, the issue of the Town's ordinance is not settled.

22 Defendants urge the Court to consider the rules of statutory construction.

23 The clear meaning of the language of the Town's ordinance (17.06.600E4) is that
24 "fences" are barred from being constructed in an easement. Plaintiffs then claim without support
25 that "fence" means "gate". However, common sense and the plain meaning of the words of the

1 statute hold otherwise. The key to statutory interpretation by the Court is applying the rules of
2 statutory construction in their proper sequence. (*Jessen v BMW of North America, Inc.*, 35 Cal
3 App 4th 112, 122 (1995)) The three-step sequence the Court is to follow is as follows: “we first
4 look to the plain meaning of the statutory language, then to its legislative history and finally to
5 the reasonableness of a proposed construction.” (*Riverview Fire Protection District v Worker’s*
6 *Comp. Appeals Brd.*, 23 Cal App 4th 1120, 1126 (1994)).

7 In the first step of the interpretive process the Court looks to the words of the statute
8 themselves. (*Delaney v Superior Court*, 50 Cal 3d 785, 798 (1990)) accord, *Janke v GM*
9 *Hughes Electronics*, 46 Cal App 4th 55, 60 (1996) [“primary determinant” of legislative intent is
10 words used by the Legislature].) The Legislature's chosen language is the most reliable indicator
11 of its intent because “it is the language of the statute itself that has successfully braved the
12 legislative gauntlet.” (*California School Employees Assn. V Governing Board*, 8 Cal 4th 333,
13 338 (1994)) The Court is to give the words of the statute “a plain and commonsense meaning”
14 unless the statute specifically defines the words to give them a special meaning. (*Flannery v*
15 *Prentice*, 26 Cal 4th 572, 577 (2001)) If the statutory language is clear and unambiguous, the
16 Court’s task is at an end, for there is no need for judicial construction. (*California School*
17 *Employees Assn., supra*, 8 Cal 4th at pg. 340) In such a case, there is nothing for the court to
18 interpret or construe. (*Halbert’s Lumber v Lucky Stores, Inc.*, 6 Cal App 4th 1233, 1239, (1992))

19 The words "fence" and "gate" are given different definitions in our language and
20 dictionaries. "Fence" is defined as "a barrier intended to prevent escape or intrusion or to mark a
21 boundary; such as a barrier made of posts and wire or boards." Whereas "gate" is defined as "an
22 opening in a wall or fence; a means of entrance or exit." (*Meriam Webster's Collegiate*
23 *Dictionary, Tenth Edition.*)

24 Common sense also dictates that while a fence is a blockage of an easement, and may be
25 undesirable; there are numerous reasons for gates in an easement: security; keeping pets in;

1 keeping strangers out; livestock; etc. Defendants contend that the Town's efforts to prevent them
2 from having their gate is tied to the officials' personal interests and prejudices in this case, and
3 not based upon what is good for the Town as a whole.

4
5 **CONCLUSION**

6 Defendants respectfully request this Court deny Plaintiffs' request for issuance of a
7 preliminary injunction in this matter, and that the Court refuse to exonerate the bond.
8 Defendants have suffered significant losses directly resulting from Plaintiffs' temporary
9 restraining order and wish to seek compensation from the bond, which issues will be raised at the
10 November trial.

11
12 DATED:

LAW OFFICE OF WILLIAM G. APGER

13
14 By _____
15 William G. Apger
16 Attorney for Defendants
17
18
19
20
21
22
23
24
25



2011-0031858

RECORDING REQUESTED BY
Bidwell Title & Escrow Company

Recorded	REC FEE	28.00
Official Records	TAX	16.50
County of Butte	MONUMENT PREP	10.00
CANDACE J. GRUBBS County Clerk-Recorder		

AND WHEN RECORDED MAIL TO

Name Ailamar Investments LLC
Attn: Jon P. Remalla

Street Address 6684-B Isht Drive
City, State Zip Magalia, CA 95954

09:00AM 26-Sep-2011 MZ Page 1 of 5

Order No. 00242149-002

SPACE ABOVE THIS LINE FOR RECORDER'S USE

Parcel No. 051-110-013

GRANT DEED

THIS FORM FURNISHED BY BIDWELL TITLE & ESCROW COMPANY

The Undersigned Grantor(s) Declare(s)

☒ City/Town of PARADISE☐ Unincorporated Area

Documentary Transfer Tax is \$16.50

☒ computed on full value of interest or property conveyed, or
☐ full value less value of liens or encumbrances remaining at the time of sale☐ Monument Fee of \$10.00

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

Home Partners Finance I, LLC, a Delaware limited liability company

hereby GRANT(s) to

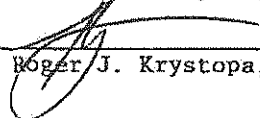
Ailamar Investments LLC

the following real property in the ☒ City/Town of PARADISE ☐ Unincorporated Area

County of Butte, State of California:

SEE EXHIBIT A ATTACHED HERETO AND MADE A PART HEREOF

Home Partners Finance I, LLC, a Delaware
limited liability company


Roger J. Krystopa, Vice President

Document Date: September 22, 2011

STATE OF CONNECTICUT } ss:

COUNTY OF New Haven

On September 22, 2011, before me, Heather Santi, Notary Public,

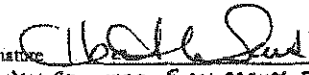
personally appeared Roger J. Krystopa

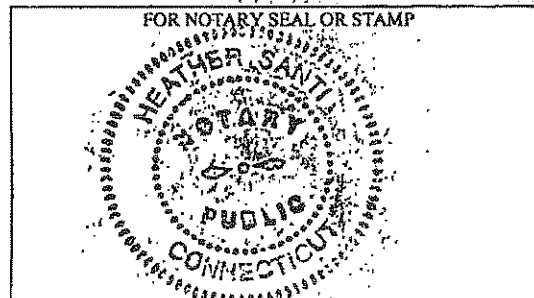
who proved to me on the basis of satisfactory evidence to be the person(s)
whose name(s) is/are subscribed to the within instrument and acknowledged to
me that he/she/they executed the same in his/her/their authorized capacity(ies),
and that by his/her/their signature(s) on the instrument the person(s), or the
entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of
Connecticut that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature


My Commission Exp: March 31, 2015



MAIL TAX STATEMENTS TO: Same as Above

BTEC/GRANTDEED

EXHIBIT A

THE LAND REFERRED TO HEREIN IS DESCRIBED AS FOLLOWS:

ALL THAT CERTAIN REAL PROPERTY SITUATE IN THE TOWN OF PARADISE, COUNTY OF BUTTE, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

PARCEL I:

A PORTION OF THE NORTHWEST QUARTER OF SECTION 11, TOWNSHIP 22 NORTH, RANGE 3 EAST, M.D.B.&M., MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE QUARTER SECTION CORNER BETWEEN SECTIONS 10 AND 22, TOWNSHIP 22 NORTH, RANGE 3 EAST, M.D.B.&M.; THENCE RUNNING NORTH ON THE SECTION LINE 770.4 FEET; THENCE SOUTH 88°24' EAST, 315.10 FEET; THENCE NORTH 83°57' EAST, 314.70 FEET; THENCE NORTH 67°22' EAST, 14.20 FEET TO THE TRUE POINT OF BEGINNING OF THE LAND DESCRIBED HEREIN; THENCE FROM SAID TRUE POINT OF BEGINNING, NORTH 67°22' EAST, 223.0 FEET; THENCE NORTH 81°33' EAST, 451.4 FEET; THENCE NORTH 56°05' EAST, 376.0 FEET; THENCE NORTH 75°56' EAST, 114.73 FEET; THENCE NORTH 214.40 FEET; THENCE SOUTH 75°56' WEST, 203.18 FEET; THENCE SOUTH 56°05' WEST, 364.56 FEET; THENCE SOUTH 81°33' WEST, 430.28 FEET; THENCE SOUTH 67°22' WEST, 161.96 FEET TO A POINT WHICH BEARS NORTH FROM THE TRUE POINT OF BEGINNING; THENCE SOUTH 225.35 FEET TO THE TRUE POINT OF BEGINNING.

EXCEPTING THEREFROM ALL THAT PORTION THEREOF LYING EASTERLY OF THE FOLLOWING DESCRIBED LINE:

BEGINNING AT A POINT ON THE NORTH LINE OF LOT 31, AS SHOWN ON THAT CERTAIN MAP ENTITLED, "SUNSET HEIGHTS SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, ON DECEMBER 8, 1957, IN BOOK 15 OF MAPS, AT PAGES 36 AND 37, SAID POINT BEING SOUTH 81°33' WEST ALONG SAID NORTH LINE, 14.45 FEET FROM THE NORTHEAST CORNER OF SAID LOT 31; THENCE FROM SAID POINT OF BEGINNING, SOUTH 81°33' WEST ALONG THE NORTH LINE OF SAID SUNSET HEIGHTS SUBDIVISION, 214.19 FEET AND SOUTH 67°22' WEST, 35.81 FEET TO THE TRUE POINT OF BEGINNING FOR THE LINE HEREIN DESCRIBED; THENCE FROM SAID TRUE POINT OF BEGINNING, LEAVING SAID NORTH LINE, NORTH 220.0 FEET, MORE OR LESS, TO A POINT IN THE NORTH LINE OF THAT CERTAIN PARCEL OF LAND DESCRIBED IN THE DEED FROM LUCKY JOHN GOLD MINING CO., A CORPORATION TO ALBERT J. MARTENS, DATED JULY 9, 1959 AND RECORDED JULY 31, 1959, UNDER BUTTE COUNTY RECORDER'S SERIAL NO. 2351 AND THE END OF SAID LINE.

EXCEPTING THEREFROM ALL MINERALS OF EVERY KIND AND CHARACTER WITH THE RIGHT AND PRIVILEGE TO ENTER INTO AND TO MINE AND EXTRACT THE MINERALS THEREFROM BY MEANS OF TUNNELS, DRIFTS AND OTHER APPLIANCES EXCEPT THAT THE SURFACE OF SAID LAND SHALL NOT BE INTERFERED WITH OR DISTURBED, AS CONTAINED IN THE DOCUMENTS RECORDED FEBRUARY 26, 1926 IN BOOK 220 OF DEEDS, PAGE 274, BUTTE COUNTY RECORDS, AND DECEMBER 13, 1956, IN BOOK 861, PAGE 211, OFFICIAL RECORDS.

SAID SURFACE ENTRY RIGHTS WERE WAIVED BY DOCUMENT RECORDED AUGUST 14, 1950, IN BOOK 550, PAGE 277, OFFICIAL RECORDS.

AP NO. 051-110-013

PARCEL II:

A NON-EXCLUSIVE EASEMENT FOR ROAD AND PUBLIC UTILITY PURPOSES OVER A STRIP OF LAND DESCRIBED AS FOLLOWS:

BEGINNING AT THE CENTER OF A 50 FOOT RADIUS CUL-DE-SAC AT THE NORTHERLY END OF GREGORY LANE, AS SHOWN ON THAT CERTAIN MAP ENTITLED, "SUNSET HEIGHTS SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, ON DECEMBER 8, 1957, IN BOOK 15 OF MAPS, AT PAGES 36 AND 37; THENCE NORTH 40°42'36" EAST FOR 50.00 FEET TO A POINT LOCATED IN THE WESTERLY BOUNDARY LINE OF LOT 32, AS SHOWN ON SAID SUBDIVISION MAP, SAID POINT BEING ALSO THE TRUE POINT OF BEGINNING FOR THE CENTERLINE OF THE ROAD EASEMENT HEREIN DESCRIBED; THENCE 30.00 FEET ON THE RIGHT AND 30.00 FEET ON THE LEFT, NORTH 26°24'31" EAST FOR 92.58 FEET; THENCE NORTH 56°15'10" EAST, FOR 86.43 FEET TO A POINT LOCATED IN THE NORTHERLY BOUNDARY LINE OF SAID LOT 32; THENCE CONTINUING NORTH 56°16'10" EAST FOR 70.25 FEET; THENCE SOUTH 81°33'00" WEST, BEING PARALLEL TO AND 30.00 FEET NORTHERLY OF THE NORTHERLY BOUNDARY LINE OF SAID LOT 32, FOR 225.84 FEET TO A POINT LOCATED IN THE EASTERLY BOUNDARY LINE OF LOT 3, AS SHOWN ON THAT CERTAIN PARCEL MAP FOR CLARENCE L. BRADISH, WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, IN BOOK 40 OF MAPS, AT PAGE 37; THENCE 15.00 FEET ON THE RIGHT AND 15.00 FEET ON THE LEFT, CONTINUING SOUTH 81°33'00" WEST FOR 18.92 FEET; THENCE NORTH 59°56'24" WEST FOR 119.98 FEET; THENCE SOUTH 89°48'03" WEST FOR 77.12 FEET; THENCE SOUTH 53°39'18" WEST FOR 56.17 FEET TO A POINT LOCATED IN THE WESTERLY BOUNDARY LINE OF LOT 2 AS SHOWN ON SAID BRADISH PARCEL MAP; THENCE CONTINUING SOUTH 53°39'18" WEST FOR 6.86 FEET; THENCE SOUTH 23°22'38" WEST, 85.51 FEET TO THE END OF SAID CENTERLINE.

THE EXTERIOR BOUNDARY LINES OF THE ABOVE DESCRIBED EASEMENT TO BE LENGTHENED OR SHORTENED TO MEET THE PROPERTY LINES.

EXCEPTING THEREFROM THAT PORTION LYING WITHN LOT 32, AS SHOWN ON THAT CERTAIN MAP ENTITLED, "SUNSET HEIGHTS SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, ON DECEMBER 8, 1957, IN BOOK 15 OF MAPS, AT PAGES 36 AND 37.

ALSO EXCEPTING THEREFROM ALL THAT PORTION LYING WITHIN THE BOUNDS OF PARCEL I, DESCRIBED HEREIN.

PARCEL III:

AN EASEMENT FOR INSTALLATION, MAINTENANCE, REPAIRS AND/OR REPLACEMENT FOR A SEPTIC SYSTEM, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF LOT 28, AS SHOWN ON THAT CERTAIN MAP ENTITLED, "SUNSET HEIGHTS SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, ON DECEMBER 8, 1957, IN BOOK 15 OF MAPS, AT PAGES 36 AND 37; THENCE SOUTH 81°33'00" WEST, ALONG THE NORTH LINE OF SAID LOT 28, A DISTANCE OF 0.16 FEET; THENCE CONTINUING ALONG SAID NORTH LINE OF LOT 28, SOUTH 67°22'00" WEST, 111.43 FEET TO THE NORTHWEST CORNER OF SAID LOT 28; THENCE SOUTH 97.48 FEET ALONG THE WEST LINE OF SAID LOT 28; THENCE EAST, 103.01 FEET TO THE EAST LINE OF SAID LOT 28; THENCE NORTH 140.39 FEET TO THE POINT OF BEGINNING.

PARCEL IV:

AN EASEMENT FOR INGRESS AND EGRESS TO AND FROM THE SEPTIC SYSTEM REFERRED TO IN PARCEL III HEREIN, INCLUDING THE INSTALLATION, MAINTENANCE, REPAIR OF AND/OR REPLACEMENT OF SAID SEPTIC SYSTEM, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID LOT 28, AS SHOWN ON THAT CERTAIN MAP ENTITLED, "SUNSET HEIGHTS SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, ON DECEMBER 8, 1957, IN BOOK 15 OF MAPS, AT PAGES 36 AND 37; THENCE NORTH ALONG THE EAST LINE OF SAID LOT 28, A DISTANCE OF 343.99 FEET; THENCE NORTH 51°44'19" WEST, 42.30 FEET TO A POINT ON THE NORTH LINE OF SAID LOT 28, SAID POINT BEING 35.81 FEET FROM AN ANGLE POINT IN SAID NORTH LINE OF SAID LOT 28; THENCE SOUTH 67°22'00" WEST, ALONG SAID NORTH LINE 11.45 FEET; THENCE SOUTH 51°44'19" EAST, 43.01 FEET TO A POINT BEING 10.00 FEET PERPENDICULAR FROM THE EAST LINE OF SAID LOT 28; THENCE SOUTH ALONG A LINE PARALLEL WITH AND WESTERLY, 10.00 FEET MEASURED PERPENDICULAR FROM SAID EAST LINE OF SAID LOT 28, A DISTANCE OF 339.18 FEET TO THE SOUTH LINE OF SAID LOT 28; THENCE NORTH 89°47'30" EAST, 10.00 FEET TO THE POINT OF BEGINNING.

PARCEL V:

A NON-EXCLUSIVE EASEMENT FOR PUBLIC UTILITIES OVER THE WEST 10 FEET OF THE FOLLOWING DESCRIBED PARCEL OF LAND:

LOT 27, AS SHOWN ON THAT CERTAIN MAP ENTITLED, "SUNSET HEIGHTS SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, ON DECEMBER 8, 1957, IN BOOK 15 OF MAPS, AT PAGES 36 AND 37

PARCEL VI:

A NON-EXCLUSIVE EASEMENT FOR ROAD AND PUBLIC UTILITY PURPOSES OVER A STRIP OF LAND DESCRIBED AS FOLLOWS:

BEGINNING AT A CENTER OF A 50.00 FOOT RADIUS CUL-DE-SAC AT THE NORTHERLY END OF GREGORY LANE, AS SHOWN THAT CERTAIN MAP ENTITLED, "SUNSET HEIGHTS SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, ON DECEMBER 8, 1957, IN BOOK 15 OF MAPS,

AT PAGES 36 AND 37; THENCE NORTH 40°42'36" EAST FOR 50.00 FEET TO A POINT LOCATED IN THE WESTERLY BOUNDARY LINE OF LOT 32, AS SHOWN ON SAID SUBDIVISION MAP, SAID POINT BEING ALSO THE TRUE POINT OF BEGINNING OF THE CENTERLINE OF THE ROAD EASEMENT HEREIN DESCRIBED; THENCE 30.00 FEET ON THE RIGHT AND 30.00 FEET ON THE LEFT, NORTH 26°24'31" EAST FOR 92.58 FEET; THENCE NORTH 56°16'10" EAST FOR 86.43 FEET TO A POINT LOCATED IN THE NORTHERLY BOUNDARY LINE OF SAID LOT 32 TO THE END OF SAID CENTERLINE.

THE EXTERIOR BOUNDARY LINES OF THE ABOVE DESCRIBED EASEMENT TO BE LENGTHENED OR SHORTENED TO MEET THE PROPERTY LINES.



2008-0018718

Recorded	REC FEE	17.00
Official Records	TAX	350.90
County of		
Butte		
CANDACE J. SKRIBS		
County Clerk-Recorder		
	JC	
03:00PM 16-May-2008	Page 1 of 4	

76 *Park*
RECORDING REQUESTED BY
 Mid Valley Title & Escrow Company

**AND WHEN RECORDED MAIL DOCUMENT
 AND TAX STATEMENT TO:**

Learoy W. Johnson
 6473 Gregory Lane
 Paradise, CA 95969

Space Above This Line for Recorder's Use Only

A.P.N.: 051-120-093

File No.: 0402-3059525 (VG)

GRANT DEED4
JC

The Undersigned Grantor(s) Declare(s): DOCUMENTARY TRANSFER TAX \$350.90; CITY TRANSFER TAX \$0.00;
 SURVEY MONUMENT FEE \$

- [☒] computed on the consideration or full value of property conveyed, OR
 [] computed on the consideration or full value less value of liens and/or encumbrances remaining at time of sale,
 [] unincorporated area; [☒] Town of Paradise, and

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, **Mark E. Colombo, Successor
 Sole Trustee of the Carlo J. Colombo Living Trust, dated 1/13/2005**

hereby GRANTS to **Learoy W. Johnson, an unmarried man and Claudia J. Benike, an unmarried woman
 as joint tenants**

the following described property in the Town of **Paradise**, County of **Butte**, State of **California**:

PARCEL I-A:

**BEING A PORTION OF LOT 31, AS SHOWN ON THAT CERTAIN MAP ENTITLED, "SUNSET
 HEIGHTS SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER
 OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, DECEMBER 8, 1947 IN BOOK 15 OF
 MAPS, AT PAGE 36 AND 37, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:**

**BEGINNING AT THE NORTHWEST CORNER OF SAID LOT 31 AND THENCE FOLLOWING
 ALONG THE WESTERLY BOUNDARY LINE THEREOF, SOUTH FOR A DISTANCE OF 85.49 FEET;
 THENCE LEAVING SAID WESTERLY BOUNDARY LINE, SOUTH 88 DEG. 35' EAST FOR A
 DISTANCE OF 138.79 FEET; THENCE SOUTH 71 DEG. 01' 56" EAST FOR A DISTANCE OF 45.56
 FEET TO A POINT LOCATED IN THE WESTERLY BOUNDARY LINE OF GREGORY LANE; THENCE
 FOLLOWING ALONG SAID WESTERLY BOUNDARY LINE OF GREGORY LANE ALONG THE ARC
 OF A 50.00 FOOT RADIUS CURVE TO THE RIGHT THROUGH A CENTRAL ANGLE OF 36 DEG.
 52' 12" FOR AN ARC DISTANCE OF 32.18 FEET; THENCE LEAVING SAID WESTERLY
 BOUNDARY LINE OF GREGORY LANE, NORTH 50 DEG. 22' 55" WEST FOR A DISTANCE OF
 140.07 FEET TO A POINT LOCATED IN THE NORTHERLY BOUNDARY LINE OF SAID LOT 31;
 THENCE FOLLOWING ALONG SAID NORTHERLY BOUNDARY LINE, SOUTH 81 DEG. 33' WEST
 FOR A DISTANCE OF 90.23 FEET TO THE POINT OF BEGINNING.**

Mail Tax Statements To: SAME AS ABOVE

RESERVING THEREFROM ALL MINERALS AS CONTAINED IN THE DEED FROM W.P. LYNCH TO SEARS-MASTERSON COMPANY, A CORPORATION, DATED DECEMBER 28, 1914 AND RECORDED JANUARY 17, 1918 IN BOOK 153 OF DEEDS, PAGE 181, RECORDS OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, WHICH RESERVATION READS AS FOLLOWS: "THE PARTY OF THE FIRST PART RESERVES THE PRIVILEGE AND RIGHT TO ENTER INTO AND UPON SAID PREMISES AND MINE AND EXTRACT THE MINERAL THEREFROM BY MEANS OF TUNNELS, DRIFTS AND OTHER MEANS AND APPLIANCES, EXCEPT THAT THE SURFACE OF SAID LAND SHALL NOT BE INTERFERED WITH OR DISTURBED SO AS TO PREVENT IT FROM BEING FARMED IN THE ORDINARY MANNER".

SAID RESERVATION WAS AMENDED AS TO THE ENTRY AFFECTING THE HEREIN DESCRIBED PREMISES, RELATIVE TO OIL, GAS AND OTHER HYDROCARBONS BY AN INSTRUMENT DATED AUGUST 11, 1950 AND RECORDED AUGUST 14, 1950 IN BOOK 550 OF BUTTE COUNTY OFFICIAL RECORDS, AT PAGE 277, WHICH PROVIDES THAT THE RIGHT OF ENTRY UPON THE PREMISES HEREIN DESCRIBED FOR THE PURPOSE OF EXTRACTING SUCH OIL, GAS AND OTHER HYDROCARBONS IS THEREBY WAIVED.

PARCEL I-B:

A NON-EXCLUSIVE EASEMENT FOR ROAD AND PUBLIC UTILITY PURPOSES OVER THE FOLLOWING DESCRIBED PARCEL OF LAND:

BEGINNING AT THE NORTHWEST CORNER OF AS SHOWN ON THAT CERTAIN MAP ENTITLED, "SUNSET HEIGHTS SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, DECEMBER 8, 1947 IN BOOK 15 OF MAPS, AT PAGE 36 AND 37 LOT 31 AND THENCE FOLLOWING ALONG THE WESTERLY BOUNDARY LINE THEREOF, SOUTH FOR A DISTANCE OF 85.49 FEET; THENCE LEAVING SAID WESTERLY BOUNDARY LINE, SOUTH 88 DEG. 35' EAST FOR A DISTANCE OF 138.79 FEET; THENCE NORTH 10 DEG. 25' EAST FOR A DISTANCE OF 60.00 FEET TO THE TRUE POINT OF BEGINNING FOR THE PARCEL OF LAND HEREIN DESCRIBED; THENCE FROM SAID TRUE POINT OF BEGINNING, SOUTH 50 DEG. 22' 55" EAST FOR A DISTANCE OF 73.89 FEET TO A POINT LOCATED IN THE WESTERLY BOUNDARY LINE OF GREGORY LANE; THENCE FOLLOWING ALONG SAID WESTERLY BOUNDARY LINE OF GREGORY LANE ALONG THE ARC OF A 50.00 FOOT RADIUS CURVE TO THE RIGHT THROUGH A CENTRAL ANGLE OF 36 DEG. 52' 11" FOR AN ARC DISTANCE OF 32.17 FEET TO THE WESTERLY BOUNDARY LINE OF THAT CERTAIN STRIP OF LAND, 10 FEET IN WIDTH LYING BETWEEN LOT 31 AND LOT 32 AS SHOWN ON SAID MAP OF THE "SUNSET HEIGHTS SUBDIVISION", THENCE NORTH 50 DEG. 22' 55" WEST FOR A DISTANCE OF 51.81 FEET; THENCE NORTH 88 DEG. 35' WEST FOR A DISTANCE OF 45.87 FEET TO THE TRUE POINT OF BEGINNING.

PARCEL II:

BEING A PORTION OF THE NORTHWEST QUARTER OF SECTION 11, TOWNSHIP 22 NORTH, RANGE 3 EAST, M.D.B. & M., AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE NORTH LINE OF LOT 31, AS SHOWN ON THAT CERTAIN MAP ENTITLED, "SUNSET HEIGHTS SUBDIVISION", WHICH MAP WAS RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY OF BUTTE, STATE OF CALIFORNIA, DECEMBER 8, 1947 IN BOOK 15 OF MAPS, AT PAGES 36 AND 37, SAID POINT BEING SOUTH 81 DEG. 33' WEST ALONG SAID NORTH LINE 138.25 FEET FROM THE NORTHEAST CORNER OF SAID LOT 31; THENCE FROM SAID POINT OF BEGINNING, SOUTH 81 DEG. 33' WEST ALONG THE NORTH LINE OF SAID LOT 31 FOR A DISTANCE OF 90.23 FEET; TO THE NORTHWEST CORNER OF SAID LOT 31; THENCE CONTINUING ALONG THE NORTHERLY BOUNDARY LINE OF SAID "SUNSET HEIGHTS SUBDIVISION", SOUTH 81 DEG. 33' WEST FOR A DISTANCE OF 0.16 FEET; THENCE SOUTH 67 DEG. 22' WEST FOR A DISTANCE OF 35.81 FEET; THENCE LEAVING SAID NORTHERLY BOUNDARY LINE OF THE "SUNSET HEIGHTS SUBDIVISION", NORTH, FOR A DISTANCE OF 210.62 FEET, MORE OR LESS, TO A POINT LOCATED IN THE NORTH LINE OF THAT PARCEL OF LAND DESCRIBED IN DEED FROM LUCKY JOHN GOLD MINING CO., A CORPORATION, TO ALBERT J. MARTENS, DATED JULY 9, 1959, AND RECORDED JULY 31, 1959, UNDER BUTTE COUNTY RECORDER'S SERIAL NO. 2351; THENCE NORTH 81 DEG. 33' EAST ALONG THE NORTH LINE OF SAID MARTENS PARCEL FOR A DISTANCE OF 123.80 FEET TO A POINT LOCATED NORTH FROM THE TRUE POINT OF BEGINNING; THENCE SOUTH FOR A DISTANCE OF 201.7 FEET MORE OR LESS TO THE TRUE POINT OF BEGINNING.

EXCEPTING THEREFROM ALL MINERAL AND MINERAL RIGHTS AS EXCEPTED IN THE DEED FROM LUCKY JOHN GOLD MINING CO., A CORPORATION, TO ALBERT J. MARTENS, DATED JULY 9, 1959 AND RECORDED JULY 31, 1959 UNDER BUTTE COUNTY RECORDER'S SERIAL NO. 2351; THE MINERALS AND MINERAL RIGHTS AND OIL, GAS AND OTHER HYDROCARBONS BETWEEN 200 FEET BELOW THE SURFACE AND THE SURFACE OF THE HEREIN ABOVE DESCRIBED PROPERTY WERE QUITCLAIMED IN THAT CERTAIN DEED FROM LUCKY JOHN GOLD MINING COMPANY, A CORPORATION, TO ALBERT J. MARTENS, DATED SEPTEMBER 1, 1959 AND RECORDED SEPTEMBER 4, 1959 IN BOOK 1017 OF OFFICIAL RECORDS OF BUTTE COUNTY, AT PAGE 154.

THE ABOVE DESCRIBED PARCELS I AND II ARE SHOWN AS LOT 2 ON THAT CERTAIN PARCEL MAP RECORDED IN THE BUTTE COUNTY RECORDER'S OFFICE ON DECEMBER 9, 1971 IN BOOK 40 OF MAPS, AT PAGE 37.

Date: 05/09/2008

Dated: 05/09/2008

**Mark E. Colombo, Successor Sole Trustee of
the Carlo J. Colombo Living Trust, dated
1/13/2005**

Mark E. Colombo
Mark E. Colombo, Successor Trustee

STATE OF CALIFORNIA)SS
COUNTY OF BUTTE)

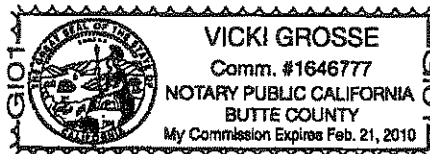
On 5-14-08, before me, VICKI GROSSE, Notary
Public, personally appeared MARK E. COLOMBO---

_____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature_____



My Commission Expires: _____

This area for official notarial seal

Notary Name: _____

Notary Phone: _____

Notary Registration Number: _____

County of Principal Place of Business: _____



TOWN OF PARADISE
Council Agenda Summary
Date: March 11, 2014

Agenda No.: 7(a)

ORIGINATED BY: Lauren M. Gill, Town Manager
Dwight L. Moore, Town Attorney

SUBJECT: Agreement between the Town of Paradise and County of Butte relating to Development Impact Fees for Jail Facilities

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

1. Adopt Resolution 14-__, authorizing the Town Manager to execute the Agreement between the Town of Paradise and County of Butte relating to Development Impact Fees for Jail Facilities; **OR**
2. Take no action and provide direction.

BACKGROUND: On January 14, 2014, Undersheriff Kory Honea and Greg Iturria made a presentation to the Town Council requesting the Town to enter into an agreement with the County of Butte relating to the collection of County Development Impact Fees for Jail Facilities. At the conclusion of the presentation, the Council directed Town staff to meet with County representatives so that such an agreement could be prepared.

DISCUSSION: The Town Manager and Town Attorney have met with Paul Hahn and Greg Iturria to prepare a proposed agreement relating to the collection of County jail impact fees. As a result, the attached agreement has been drafted for Council approval. The agreement provides as follows:

- The agreement takes effect only if Chico, Oroville, Gridley and Biggs also enter into similar agreements.
- The Town would collect the County impact fee for jail facilities relating to the issuance of Town permits for new residential buildings, mobile homes and factory-built homes. The fees would be:

Single Family	\$455.89
Multi-Family	363.63
(for each unit)	
Mobile Home	\$372.22
- The term of the agreement would be 10 years.

- If the County increases the fees without the Town's prior written consent, the Town would have the right to terminate the agreement with a sixty day notice.

FINANCIAL IMPACT:

Attachment

AGREEMENT NO. __-__

**Agreement Regarding Collection of Development Impact Fees for Jail Facilities within the
Incorporated Area of the Town of Paradise**

THIS AGREEMENT is made this __ day of _____, by and between the County of
Butte (“County”) and the Town of Paradise (“Town”).

RECITALS

WHEREAS, the County provides certain public safety services that benefit the residents of both the incorporated and the unincorporated areas of Butte County, including but not limited to incarceration of convicted felons and misdemeanants; and

WHEREAS, the County and Town wish to ensure adequate public safety facilities including sufficient jail capacity as population increases due to residential development; and

WHEREAS, the County has prepared a study that identifies the capacity needs of the county jail now and for a period into the future; and

WHEREAS, the County has also prepared a study that reasonably and proportionately relates the cost of jail capacity expansion to residential development in both the unincorporated area of the County and in the incorporated areas of the County and identified the necessary relationships as required by the Mitigation Fee Act (Government Code section 66000 et seq.); and

WHEREAS, the County is currently collecting a Development Impact Fee for Jail Facilities upon new residential development within the unincorporated area of the County in order to mitigate impacts on jail facilities resulting from residential development; and

WHEREAS, the County and the Town desire to address the need to mitigate the impact of new residential growth on the County’s jail facility in a manner that is fair and equitable to all residents of the County regardless of where they reside; and

WHEREAS, the Town finds that residential development within the boundaries of the Town contributes to the need for the construction, expansion, and improvement of jail facilities, and that the County has identified said impacts and adopted a development impact fee program for jail facilities that is in conformance with the Mitigation Fee Act; and

WHEREAS, the purpose of this agreement is to provide a means for the County to impose Development Impact Fees for Jail Facilities on residential development projects located within the incorporated area of the Town to help ensure that the County can adequately meet the jail facility needs of those who reside at such residential developments;

NOW, THEREFORE, the parties hereby agree as follows:

AGREEMENT

I. CONDITION PRECEDENT. As a condition precedent to this Agreement, County shall have entered into similar agreements with the City of Chico, City of Oroville, City of Gridley and City of Biggs, municipal corporations within the County of Butte, relating to the collection of the County Development Impact Fee for Jail Facilities.

II. COUNTY FEE. Subject to the terms and conditions of this Agreement and the provisions of the Chapter 3, Article II of the Butte County Code, the Town agrees that the County may impose the Development Impact Fee for Jail Facilities contained in Chapter 3, Article II of the Butte County Code on all residential development projects within its incorporated boundaries.

III. FEE AMOUNT; ADJUSTMENT OF FEE. Exhibit A to this Agreement displays the current fee amount by residential development type as of the date of signing. From time-to-time, County may adjust the amount of the Development Impact Fee for Jail Facilities after documenting that there has been an increase in the cost of acquiring and/or developing jail facilities; in all cases, fee amount collected by Town on behalf of County shall be that amount identified in Chapter 3, Article II of the Butte County Code.

IV. COLLECTION OF COUNTY FEE. Town agrees to collect the Development Impact Fee for Jail Facilities on a town-wide basis at any one of the times permitted by Chapter 3, Article II of the Butte County Code:

- a. The issuance of a building permit for the construction of any new residential building, or for the change in use of a nonresidential building or mobile home to a residential use;
- b. The issuance of an installation or utility connection permit for a mobile home or factory-built home in which such dwelling unit is to be located; or
- c. The occupation of such dwelling unit.

Town shall transfer to County funds collected pursuant to this Agreement on a quarterly basis, beginning after the close of the first entire quarter following the enacting of fee collection.

V. EXEMPTION FROM FEE. Town agrees to permit exemptions to Fee only in the same manner as County:

- a. Where the structure is owned by a governmental agency;
- b. Where the structure is a building, or is within a building, which is being reconstructed following damage or destruction by fire or other casualty, or the voluntary demolition thereof, provided that the number of structures or the amount of chargeable space in such reconstructed structure is no greater than the number of structures or the amount of chargeable space in the structure prior to such damage, destruction or demolition;

- c. Where the structure is a temporary mobile home as described in Butte County Code Section 24-295.

VI. EFFECTIVE DATE. Town shall begin collecting Development Impact Fees for Jail Facilities sixty (60) days from the satisfaction of the condition precedent set forth in Section I of this Agreement.

VII. SOLE AND EXCLUSIVE METHOD. This Agreement shall be the sole and exclusive method for imposing and adjusting County Development Impact Fees for Jail Facilities within the incorporated area of the Town. The County shall not attempt to impose or collect any Development Impact Fees for Jail Facilities except in accordance with the terms and provisions of this Agreement.

VIII. TERMINATION. This Agreement shall remain in effect for ~~at least~~ ten years after the Agreement is signed; provided, however, Town may terminate this Agreement at any time with a 60 day written notice to County if County increases the Development Impact Fee for Jail Facilities without Town's prior written consent.

IX. INDEMNIFICATION. Pursuant to Government Code section 895.4, the County agrees to defend, indemnify and hold harmless the Town and its elected officials, officers, employees, agents and volunteers from and against any and all claims, damages, demands, losses, defense costs, expenses (including attorneys' fees) and liability of any kind or nature arising out of or alleged to arise out of the performance of this Agreement. In carrying out its obligations under this Section VIII, the County may use legal counsel of its choice.

X. APPLICABLE LAW AND FORUM. This Agreement shall be construed and interpreted according to California law and any action to enforce the terms of this Agreement for the breach thereof shall be brought and tried in the County of Butte.

XI. SUCCESSORS AND ASSIGNS. This Agreement is binding upon and shall inure to the benefit of the parties hereto and their respective representatives, heirs, predecessors, affiliated entities, transferees, assigns and successors in interest.

XII. ATTORNEYS' FEES AND COSTS. In the event of future litigation to enforce this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees and costs.

XIII. SEVERABILITY. Should any paragraph, clause or provision of this Agreement be construed to be against public policy or determined by a court of competent jurisdiction to be void, invalid or unenforceable, such construction and decisions shall affect only those paragraphs, clauses or provisions so construed or interpreted, and shall in no event affect the remaining paragraphs, clauses or provisions of this Agreement, which shall remain in force.

XIV. NO THIRD PARTY BENEFICIARIES. This Agreement is not intended to, and will not be construed to, create any right on the part of any third party to bring an action to enforce any of its terms.

XV. ENTIRE AGREEMENT; MODIFICATION. This Agreement is the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior and contemporaneous oral and written agreements and discussions. This Agreement shall not be amended, except in a writing that is executed by authorized representatives of both parties.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first set forth above.

Doug Teeter, Chair
Butte County Board of Supervisors

Date

Lauren Gill, Town Manager
Town of Paradise

Date

Date

Approved as to Form:
County Counsel

Reviewed for Fiscal Control,
Subject to Budgetary Appropriation
Butte County Auditor-Controller

By: _____

By: _____

Date _____

Date _____

Approved as to Form:

By: _____
Dwight L. Moore, Town Attorney

EXHIBIT A

Amount of Impact Fees for Jail Facilities as of the date of Signing:	
<u>Dwelling Unit Type</u>	<u>Fee</u>
Single-Family	\$455.89
Multifamily	\$363.63
Mobile Home	\$372.22

**TOWN OF PARADISE
RESOLUTION NO. 14-__**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PARADISE
AUTHORIZING THE TOWN MANAGER TO EXECUTE AN
AGREEMENT WITH THE COUNTY OF BUTTE RELATING TO
DEVELOPMENT IMPACT FEE FOR JAIL FACILITIES**

WHEREAS, the County of Butte has requested the Town of Paradise to collect its Development Impact Fee for Jail Facilities in conjunction with the issuance of Town building permits for residential buildings, multi-family units and mobile homes; and

WHEREAS, the Town Council has considered the County's request and has agreed to the provisions of the attached agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PARADISE as follows:

Section 1. Town Council does hereby authorize the Town Manager to execute the attached Agreement between the Town of Paradise and the County of Butte relating to the collection of Development Impact Fees for Jail Facilities.

PASSED AND ADOPTED by the Paradise Town Council of the Town of Paradise, County of Butte, State of California, on this 11th day of March, 2014, by the following vote:

AYES:

NOES:

ABSENT:

NOT VOTING:

SCOTT LOTTER, Mayor

ATTEST:

APPROVED AS TO FORM:

JOANNA GUTIERREZ, Town Clerk

DWIGHT L. MOORE, Town Attorney

EXHIBIT A

AGREEMENT

Agreement Regarding Collection of Development Impact Fees for Jail Facilities within the Incorporated Area of the Town of Paradise

THIS AGREEMENT is made this ___ day of _____, by and between the County of Butte ("County") and the Town of Paradise ("Town").

RECITALS

WHEREAS, the County provides certain public safety services that benefit the residents of both the incorporated and the unincorporated areas of Butte County, including but not limited to incarceration of convicted felons and misdemeanants; and

WHEREAS, the County and Town wish to ensure adequate public safety facilities including sufficient jail capacity as population increases due to residential development; and

WHEREAS, the County has prepared a study that identifies the capacity needs of the county jail now and for a period into the future; and

WHEREAS, the County has also prepared a study that reasonably and proportionately relates the cost of jail capacity expansion to residential development in both the unincorporated area of the County and in the incorporated areas of the County and identified the necessary relationships as required by the Mitigation Fee Act (Government Code section 66000 et seq.); and

WHEREAS, the County is currently collecting a Development Impact Fee for Jail Facilities upon new residential development within the unincorporated area of the County in order to mitigate impacts on jail facilities resulting from residential development; and

WHEREAS, the County and the Town desire to address the need to mitigate the impact of new residential growth on the County's jail facility in a manner that is fair and equitable to all residents of the County regardless of where they reside; and

WHEREAS, the Town finds that residential development within the boundaries of the Town contributes to the need for the construction, expansion, and improvement of jail facilities, and that the County has identified said impacts and adopted a development impact fee program for jail facilities that is in conformance with the Mitigation Fee Act; and

WHEREAS, the purpose of this agreement is to provide a means for the County to impose Development Impact Fees for Jail Facilities on residential development projects located within the incorporated area of the Town to help ensure that the County can adequately meet the jail facility needs of those who reside at such residential developments;

NOW, THEREFORE, the parties hereby agree as follows:

AGREEMENT

I. COUNTY FEE. Subject to the terms and conditions of this Agreement and the provisions of the Chapter 3, Article II of the Butte County Code, the Town agrees that the County may impose the Development Impact Fee for Jail Facilities contained in Chapter 3, Article II of the Butte County Code on all residential development projects within its incorporated boundaries.

II. FEE AMOUNT; ADJUSTMENT OF FEE. Exhibit A to this Agreement displays the current fee amount by residential development type as of the date of signing. From time-to-time, County may adjust the amount of the Development Impact Fee for Jail Facilities after documenting that there has been an increase in the cost of acquiring and/or developing jail facilities; in all cases, fee amount collected by Town on behalf of County shall be that amount identified in Chapter 3, Article II of the Butte County Code.

III. COLLECTION OF COUNTY FEE. Town agrees to collect the Development Impact Fee for Jail Facilities on a town-wide basis at any one of the times permitted by Chapter 3, Article II of the Butte County Code:

- a. The issuance of a building permit for the construction of any new residential building, or for the change in use of a nonresidential building or mobile home to a residential use;
- b. The issuance of an installation or utility connection permit for a mobile home or factory-built home in which such dwelling unit is to be located;
or
- c. The occupation of such dwelling unit.

Town shall transfer to County funds collected pursuant to this agreement on a quarterly basis, beginning after the close of the first entire quarter following the enacting of fee collection.

IV. EXEMPTION FROM FEE. Town agrees to permit exemptions to Fee only in the same manner as County:

- a. Where the structure is owned by a governmental agency;
- b. Where the structure is a building, or is within a building, which is being reconstructed following damage or destruction by fire or other casualty, or the voluntary demolition thereof, provided that the number of structures or the amount of chargeable space in such reconstructed structure is no greater than the number of structures or the amount of chargeable space in the structure prior to such damage, destruction or demolition;

c. Where the structure is a temporary mobile home as described in Butte County Code Section 24-295.

V. EFFECTIVE DATE. Town shall begin collecting Development Impact Fees for Jail Facilities sixty (60) days from the signing of this agreement.

VI. SOLE AND EXCLUSIVE METHOD. This Agreement shall be the sole and exclusive method for imposing and adjusting County Development Impact Fees for Jail Facilities within the incorporated area of the Town. The County shall not attempt to impose or collect any Development Impact Fees for Jail Facilities except in accordance with the terms and provisions of this agreement.

VII. TERMINATION. This Agreement shall remain in effect for at least ten years after the agreement is signed. After ten years, the agreement shall remain in effect until terminated by either party. Once a period of ten years since signing has elapsed, either party may terminate this Agreement by delivering written notice to the other party. Any such termination shall not be effective until six months from the date of delivery or, alternatively, until the date of withdrawal set forth in the notice, whichever is later. The notice shall include a statement of the basis for the decision to terminate the Agreement.

VIII. INDEMNIFICATION. Pursuant to Government Code section 895.4, the County agrees to defend, indemnify and hold harmless the Town and its elected officials, officers, employees, agents and volunteers from and against any and all claims, damages, demands, losses, defense costs, expenses (including attorneys' fees) and liability of any kind or nature arising out of or alleged to arise out of the performance of this Agreement. In carrying out its obligations under this Section VIII, the County may use legal counsel of its choice.

IX. APPLICABLE LAW AND FORUM. This Contract shall be construed and interpreted according to California law and any action to enforce the terms of this Contract for the breach thereof shall be brought and tried in the County of Butte.

X. SUCCESSORS AND ASSIGNS. This Agreement is binding upon and shall inure to the benefit of the parties hereto and their respective representatives, heirs, predecessors, affiliated entities, transferees, assigns and successors in interest.

XI. ATTORNEYS' FEES AND COSTS. In the event of future litigation to enforce this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees and costs.

XII. SEVERABILITY. Should any paragraph, clause or provision of this Agreement be construed to be against public policy or determined by a court of competent jurisdiction to be void, invalid or unenforceable, such construction and decisions shall affect only those paragraphs, clauses or provisions so construed or interpreted, and shall in no event affect the remaining paragraphs, clauses or provisions of this Agreement, which shall remain in force.

XIII. NO THIRD PARTY BENEFICIARIES. This Agreement is not intended to, and will not be construed to, create any right on the part of any third party to bring an action to enforce any of its terms.

XIV. ENTIRE AGREEMENT; MODIFICATION. This Agreement is the entire Agreement between the parties with respect to the subject matter hereof and supersedes all prior and contemporaneous oral and written agreements and discussions. This Agreement shall not be amended, except in a writing that is executed by authorized representatives of both parties.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first set forth above.

Bill Connelly, Chair
Butte County Board of Supervisors

Date

Scott Lotter, Mayor
Town of Paradise

Date

Date

Approved as to Form:
Control,
County Counsel
Appropriation

Reviewed for Fiscal

Subject to Budgetary

Butte County Auditor-Controller

By:_____

By:_____

Date_____

Date_____

EXHIBIT A

Amount of Impact Fees for Jail Facilities as of the date of Signing:	
<u>Dwelling Unit Type</u>	<u>Fee</u>
Single-Family	\$455.89
Multifamily	\$363.63
Mobile Home	\$372.22



**Town of Paradise
Council Agenda Summary
Date: March 11, 2014**

Agenda Item: 7(b)

Originated by: Joanna Gutierrez, Town Clerk

Reviewed by: Lauren Gill, Town Manager

Subject: Vacancy on the Planning Commission due to Appointment of
Seated Planning Commissioner to the Town Council

Council Action Requested: The Town Council is requested to consider extending the application period to fill a vacancy on the Planning Commission, or consider alternative direction regarding the pending vacancy on the Planning Commission.

Background: On February 11, 2014, the Town Council approved an application and interview process to fill a vacancy on the Planning Commission. The vacated Planning Commission term expires June 30, 2017. Council set the application deadline for February 24, 2014 and selected Vice Mayor Greg Bolin and Council Member Jody Jones to serve as a pre-appointment committee to meet with applicants and to bring a recommendation to the Council at the March 11, 2014 meeting.

Discussion: As of February 24, 2014, one application for the vacancy has been received. Vice Mayor Bolin and Council Member Jody Jones have recommended that the Town Council extend the application period through March 24, 2014 and schedule appointment at the April 8, 2014 meeting.

Conclusion: Consider extending the application period through March 24, 2014. The town staff will provide assistance by scheduling the interviews and suggesting questions to ask the applicants.

FISCAL IMPACT: No fiscal impact.



TOWN OF PARADISE
Council Agenda Summary
Date: March 11, 2014

Agenda No. 7(c)

ORIGINATED BY: Marc Mattox, Town Engineer

REVIEWED BY: Lauren Gill, Town Manager

SUBJECT: Downtown Paradise Safety Project Monthly Update

COUNCIL ACTION REQUESTED:

1. No action requested, report for information update only.

Purpose:

The objective of the Downtown Paradise Safety Project is to address existing challenges along Skyway between Vista Way and Elliott Road. In the previous 10 years, over 90 injury collisions have occurred in these limits, including 3 fatalities. The absolute priority for the subject project is safety. The Downtown Paradise Safety Project presents an opportunity for a public investment in the community by creating a safer commercial corridor which addresses high speeds, difficult crosswalks, limited parking, common collision hazards, and an aging roadway. These objectives may be achieved by accepting a reduction in lanes and small delays in travel time during the peak commute periods.

Background:

In 2009, Town Council adopted the Skyway Corridor Study prepared by W-Trans. This plan was based on extensive traffic analysis, public workshops, and stakeholder meetings and called for a reduction of through travel lanes in the downtown corridor and enhancements to pedestrian facilities.

On April 23, 2012, Caltrans announced Cycle 5 Call-for-Projects for the Highway Safety Improvement Program (HSIP). The purpose of this program is to achieve a significant reduction in traffic collisions 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.

On October 19, 2012, Caltrans approved the Downtown Paradise Safety Project for Federal funding. This project was selected based upon the calculated high Benefit-Cost Ratio using actual collision data between 2006 and 2010 and implementation of safety countermeasures. The project includes pedestrian and motorist safety enhancements along Skyway between Vista Way and Elliott Road. Specific countermeasures to be implemented in the project include the addition pedestrian bulb-outs, flashing beacons, signal coordination, and a reduction of through vehicle lanes.

On April 9, 2013, Town Council approved Program Supplement Agreement No. 011-N for Project HSIPL-5425 (024) to assure receipt of \$155,800.00 in Federal funds for the project's preliminary engineering project phase.

On September 10, 2013, Town Council approved staff's recommendation to award a preliminary engineering services contract to Traffic Works of Chico, CA in the lump sum amount of \$84,900.

On January 14, 2014 Town Council acknowledged the Transportation and Safety Study prepared by Traffic Works to analyze the proposed alternative further and authorized staff to proceed with public outreach while finalizing construction plans.

On February 11, 2014 Town Council heard an information update regarding the project design process and Business Focused Workshop held on February 5, 2014. Council requested staff to report back on several issues at the March 11, 2014 meeting including: (1) pedestrian crosswalk locations, specifically at Town Hall and near Fir Street; (2) model a pedestrian crossing movement during the peak hour; (3) explore the feasibility of pedestrian crosswalk coordination with adjacent traffic signals; (4) public outreach efforts; and, (5) emergency service agency input received.

Analysis:

On February 19, staff hosted an emergency service/emergency responder coordination meeting attended by Paradise Police Department, Cal Fire, Butte County Sheriff's Office, Butte County Office of Emergency Management, California Highway Patrol and Butte County Emergency Medical Services. This meeting was a productive discussion which centered on emergency response and emergency evacuation as it pertains to the proposed changes to Downtown Paradise. Representatives were asked to report back to their respective agencies and provide feedback regarding their agency's level of support for the project and any associated questions or concerns.

Staff has continued their extensive public outreach efforts by accepting invitations to present at various community groups and responding to daily project inquiries at Town Hall. Community groups reached during the last month include the Rotary Club of Paradise, Paradise Business and Professional Lions Club, Paradise Citizens' Alliance and, the Knights of Columbus associated with St. Thomas More Catholic Church. Other community groups which are interested in learning more about the project are encouraged to contact staff to schedule a meeting date/time.

Staff will report further to Council at the March 11 Town Council meeting regarding specific updates/requests from the previous meeting, in addition to responses received from emergency service agencies.

Public outreach efforts will continue to progress with the Safety Focused Public Workshop planned for March 20, 2014 from 6pm-8pm at Town Hall. This meeting is open to all members of the public and provides an additional opportunity to get involved. Residents who are not able to attend this workshop are encouraged to contact Town Hall staff to schedule an individual appointment.

Recommendation:

No action is proposed at this time. Staff will continue to report back to Council on a monthly basis until a final design can be presented for approval.

Financial Impact:

The total Highway Safety Improvement Program grant provides \$900,000 towards the proposed \$1,025,000 project. Funding for preliminary engineering totals \$155,800 in federal-aid, with a 10% match on all participating expenditures. Matching funds are included in the Town's approved 2013-2016 Capital Improvement Program budget utilizing Local Transportation funds (Transit Fund 5900).

There are no new financial impacts at this time.



**Town of Paradise
Council Agenda Summary
Date: March 11, 2014**

Agenda Item: 7(d)

Originated by: Lauren Gill, Town Manager
Gina S. Will, Finance Director/Town Treasurer

Subject: Town 2013/14 Operating and Capital Budget Status Update and
2014/15 Operating and Capital Budget Planning

Council Action Requested:

1. Approve the following 2013/14 budget adjustments; and,
2. Provide direction to staff for preparing the 2014/15 Operating and Capital Budget;
or,

Alternatives:

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

Background:

The 2013/14 Operating and Capital Budget was adopted June 25, 2013. A comprehensive mid-year budget report was presented and approved by Town Council on February 11, 2014. In summary, for the second year, the general fund will remain balanced through the end of the fiscal year. The fund is also expected to achieve a 15% reserve by fiscal year end. However, there remains an approximately \$485,000 structural deficit in the general fund. There are elements of the 2013/14 general fund budget that are not sustainable including employee salary concessions, continued deferral of equipment replacement and facility maintenance and infrastructure improvement. The five year projection predicts constrained revenue growth and rising expenses that will outpace revenues. All other funds except Animal Control Services are self sustaining and have adequate reserves.

Staff will continue to update Town Council monthly on the status of the 2013/14 budget through the end of the fiscal year. While certain accounts are expected to fluctuate as additional information becomes available, the overall financial picture of the Town is not expected to change through the end of the year.

Discussion:

Fund 1010 – General Fund

Staff ran and analyzed a General Fund Budget Performance Report to date for the 2013/14 budget in order to review trends or significant swings in revenues and expenses. A copy of this report is attached for review. The following information was derived from this analysis:

Revenues

- Staff recommends increasing sales and use taxes by another \$10,000 to reflect continued growth of sales tax receipts. Sales taxes are on track to grow nearly 5% this fiscal year.
- Based on the second quarter receipts of Franchise Taxes, staff recommends increasing the budget by \$2,271.

Fund 2120 – State Gas Tax (Street Maintenance)

The State Department of Finance recently released their updated statewide revenue projections for 2013/14. The result is staff's recommendation to increase budgeted highway user tax revenues as follows:

	2013/14 Amended Budget	2013/14 Proposed Budget	2013/14 Budget Adjustment
Section 2105	\$113,813	\$128,859	\$15,046
Section 2106	86,023	105,089	19,066
Section 2107	211,771	190,769	(21,002)
Section 2107.5	6,000	6,000	0
Section 2103 Prop 42 replacement)	254,986	360,164	105,178
Totals	\$672,593	\$790,880	\$118,288

Adjustments:

Following are the recommended 2013/14 budget adjustments:

1010 – General Fund			
Beginning Fund Balance		1,340,767	
Revenues		9,367,652	
Recommended Adjustments			
1.	00.0000.3130.325	10,000	Sales and Use Tax
2.	00.0000.3182.335	2,271	Franchise Tax
Adjusted Revenues		9,379,923	
Transfers In		480,573	
Total Resources		9,860,496	
Expenditures		9,671,913	
Recommended Adjustments			
Adjusted Expenditures		9,671,913	
Net Income		188,583	
Projected Ending Fund Balance		1,529,350	

2120 – State Gas Tax (Street Maintenance)			
Beginning Fund Balance		393,583	
Revenues		1,006,693	
Recommended Adjustments			
1.	45.4750.3355.001	19,066	Section 2106
2.	45.4750.3355.002	(21,002)	Section 2107
3.	45.4750.3355.005	15,046	Section 2105
4.	45.4750.3355.007	105,178	Section 2103
Adjusted Revenues		1,124,981	
Transfers In		66,447	
Total Resources		1,191,428	
Expenditures		1,261,173	
Recommended Adjustments			
Adjusted Expenditures		1,261,173	
Net Income		(69,745)	
Projected Ending Fund Balance		323,838	

Fiscal Impact Analysis:

These current adjustments increase the General Fund net income and increase the General Fund reserves by \$12,271.

Conclusion:

The Town Manager and Finance Director are planning and preparing to begin the 2014/15 operating budget process. As usual the process will begin with a refined revenue projection for the budget year. Once staff has fine tuned the available resources, the most difficult part of the process begins which is allocating these limited resources throughout Town operations and departments in a method that optimizes the services the Town is able to provide to its community. In order to build the budget and begin discussions with departments, the Town Manager and Finance Director are looking for Town Council direction on expenditure priorities for 2014/15.

As indicated above and discussed at length as part of the mid-year budget report, the Town is currently functioning on a bare bones budget that cannot be sustained indefinitely. The Town will unfortunately, not have the resources to invest in community infrastructure except that which is funded through grants. As General Fund expenditures have been cut to the point of only funding the most basic operations and personnel, there are two options available in order to maintain a balanced budget for 2014/15:

1. Roll forward the 2013/14 budget which will not include appropriations for the following items:
 - a. Sewer feasibility and planning
 - b. Equipment replacement
 - c. Facility maintenance
 - d. Contributions toward retiree health unfunded liability

2. Reduce a portion of services or personnel in order to fund some of the above items.

Key staff will meet with Town Council in closed session to discuss employee negotiations and whether the Town will need to ask for employee concessions for the 6th fiscal year.

Finally, staff will bring forward options concerning enhancing or diversifying revenues as directed at the next Town Council meeting in April 2014.



Budget Performance Report

Fiscal Year to Date 02/28/14

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund 1010 - General Fund										
REVENUE										
Department 00 - Non Department Activity										
Program 0000 - Non Program Activity										
3110.311	Property Tax Current Secured	3,997,568.00	17,901.00	4,015,469.00	.00	.00	2,131,040.49	1,884,428.51	53	3,927,472.67
3110.312	Property Tax Current Unsecured	215,248.00	(2,845.00)	212,403.00	.00	.00	209,274.50	3,128.50	99	206,226.82
3110.315	Property Tax Prior Secured/Unsecured	7,344.00	.00	7,344.00	.00	.00	4,294.04	3,049.96	58	7,031.60
3110.320	Property Tax General Supplemental	13,000.00	6,000.00	19,000.00	.00	.00	.00	19,000.00	0	19,245.17
3130.325	General Sales and Use Tax Sales and Use Tax	1,703,356.00	56,644.00	1,760,000.00	.00	.00	767,897.42	992,102.58	44	1,688,196.98
3167.330	Real Property Transfer Tax Real Property Transfer Tax	48,116.00	20,598.00	68,714.00	6,726.98	.00	46,198.03	22,515.97	67	48,899.71
3182.335	Franchise Taxes Franchise Taxes	811,865.00	8,122.00	819,987.00	83,077.44	.00	287,016.49	532,970.51	35	811,052.23
3185.340	Transient Occupancy Tax Transient Occupancy Tax	178,967.00	(3,900.00)	175,067.00	.00	.00	80,667.14	94,399.86	46	190,085.20
3210.110	Business Licenses and Permits Business Regulation	2,900.00	(900.00)	2,000.00	267.00	.00	1,393.60	606.40	70	3,209.25
3210.120	Business Licenses and Permits Bingo Regulation	132.00	.00	132.00	66.00	.00	66.00	66.00	50	148.50
3345.200	State Revenues - Other Miscellaneous	24,000.00	.00	24,000.00	.00	.00	.00	24,000.00	0	28,109.20
3351.001	Property Tax Homeowners Apportionment	70,437.00	(1,328.00)	69,109.00	.00	.00	10,366.33	58,742.67	15	69,436.18
3356.001	State Motor Vehicle In Lieu Motor Vehicle In Lieu Tax	1,929,000.00	(9,000.00)	1,920,000.00	.00	.00	961,156.74	958,843.26	50	1,901,700.75
3356.003	State Motor Vehicle In Lieu Section 11001.5 Prior Year	.00	.00	.00	.00	.00	.00	.00	+++	11,338.11
3410.101	Administrative Services General Administrative Fees	.00	27.00	27.00	2.36	.00	29.75	(2.75)	110	18.60
3410.104	Administrative Services Returned Check Processing	300.00	(150.00)	150.00	.00	.00	76.71	73.29	51	152.57
3410.112	Administrative Services Printed Material Production/Sale	400.00	(300.00)	100.00	.00	.00	33.02	66.98	33	950.15
3410.113	Administrative Services Document Copying	300.00	(50.00)	250.00	.00	.00	113.50	136.50	45	252.75
3410.114	Administrative Services Document Certification	100.00	190.00	290.00	60.00	.00	380.00	(90.00)	131	30.00
3410.115	Administrative Services Research on Request/Dept Records	400.00	(200.00)	200.00	.00	.00	1.37	198.63	1	247.00
3410.150	Administrative Services Late Fees	.00	.00	.00	.00	.00	.00	.00	+++	(1.50)
3610.100	Interest Revenue Investments	7,000.00	(1,000.00)	6,000.00	.00	.00	2,673.47	3,326.53	45	4,477.39
3610.200	Interest Revenue Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	27.20
3630.200	Rents and Royalties Billboard Rents and Leases	440.00	.00	440.00	200.00	.00	440.00	.00	100	440.00
3901.100	Refunds & Reimbursements Miscellaneous	1,000.00	24,000.00	25,000.00	556.56	.00	27,346.47	(2,346.47)	109	364.74
3902.100	Miscellaneous Revenue General	1,000.00	500.00	1,500.00	94.72	.00	1,595.44	(95.44)	106	1,381.97
3902.110	Miscellaneous Revenue Cash Over and Short	.00	99.00	99.00	.00	.00	99.01	(.01)	100	(85.24)
3910.030	Transfers In From Development Services Fund	134,422.00	(633.00)	133,789.00	.00	.00	56,587.00	77,202.00	42	110,950.00
3910.070	Transfers In From Animal Control	31,260.00	(2,805.00)	28,455.00	.00	.00	13,851.00	14,604.00	49	24,605.00
3910.112	Transfers In From Federal CMAQ Fund	.00	.00	.00	.00	.00	.00	.00	+++	13,549.08
3910.120	Transfers In From State Gas Tax Fund	166,495.00	1,865.00	168,360.00	.00	.00	64,043.00	104,317.00	38	128,366.00
3910.140	Transfers In From Traffic Safety Fund	30,000.00	.00	30,000.00	.00	.00	17,500.00	12,500.00	58	30,000.00
3910.160	Transfers In From BHS Development Svcs Fund	29,621.00	63.00	29,684.00	.00	.00	15,000.00	14,684.00	51	24,027.00
3910.204	Transfers In From State SLESF Grant Fund	.00	.00	.00	.00	.00	.00	.00	+++	50,000.00
3910.215	Transfers In From Aband Vehicle Abate Fund	7,696.00	(2,696.00)	5,000.00	.00	.00	1,562.70	3,437.30	31	3,001.31
3910.510	Transfers In From Impact Fees Road Imp Fund	.00	.00	.00	.00	.00	.00	.00	+++	1,588.06



Budget Performance Report

Fiscal Year to Date 02/28/14

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund 1010 - General Fund										
REVENUE										
Department 00 - Non Department Activity										
Program 0000 - Non Program Activity										
3910.610	Transfers In From TOP Trust Fund	.00	.00	.00	.00	.00	.00	.00	+++	1,534.84
3910.628	Transfers In From Gen Plan Fee	39,447.00	.00	39,447.00	.00	.00	.00	39,447.00	0	.00
3910.650	Transfers In From Successor Agency to RDA NH	2,009.00	(2,009.00)	.00	.00	.00	.00	.00	+++	.00
3910.900	Transfers In From Transit Fund	4,691.00	28.00	4,719.00	.00	.00	1,746.00	2,973.00	37	3,976.00
3910.970	Transfers In From Self Insurance Trust Fund	41,119.00	.00	41,119.00	.00	.00	41,119.00	.00	100	215,505.00
Program 0000 - Non Program Activity Totals		\$9,499,633.00	\$108,221.00	\$9,607,854.00	\$91,051.06	\$0.00	\$4,743,568.22	\$4,864,285.78	49%	\$9,527,510.29
Department 00 - Non Department Activity Totals		\$9,499,633.00	\$108,221.00	\$9,607,854.00	\$91,051.06	\$0.00	\$4,743,568.22	\$4,864,285.78	49%	\$9,527,510.29
Department 25 - Finance										
Program 5005 - Rental Properties										
3901.100	Refunds & Reimbursements Miscellaneous	2,100.00	.00	2,100.00	.00	.00	1,234.85	865.15	59	2,103.28
Program 5005 - Rental Properties Totals		\$2,100.00	\$0.00	\$2,100.00	\$0.00	\$0.00	\$1,234.85	\$865.15	59%	\$2,103.28
Department 25 - Finance Totals		\$2,100.00	\$0.00	\$2,100.00	\$0.00	\$0.00	\$1,234.85	\$865.15	59%	\$2,103.28
Department 30 - Police										
Program 0000 - Non Program Activity										
3320.100	Federal Revenue - Other Refunds and Reimbursements	500.00	(70.00)	430.00	.00	.00	429.98	.02	100	900.85
3345.004	State Revenues - Other POST Reimbursements	5,000.00	8,000.00	13,000.00	1,040.23	.00	12,430.82	569.18	96	26,766.86
3345.100	State Revenues - Other Refunds & Reimbursements	12,000.00	(561.00)	11,439.00	257.24	.00	11,696.24	(257.24)	102	11,950.91
3380.100	Local Government Revenue Fines and Forfeitures	30,000.00	(5,000.00)	25,000.00	2,573.64	.00	10,826.16	14,173.84	43	24,800.29
3380.106	Local Government Revenue Administrative Citations	3,200.00	(2,200.00)	1,000.00	.00	.00	.00	1,000.00	0	3,200.00
Police										
3410.150	Administrative Services Late Fees	.00	37.00	37.00	.00	.00	37.41	(.41)	101	.00
3421.100	Police Vehicle Repossession	200.00	(7,000.00)	(6,800.00)	.00	.00	126.00	(6,926.00)	-2	126.00
3421.103	Police Weapons Storage Fee	200.00	(418.00)	(218.00)	.00	.00	282.18	(500.18)	-129	.00
3421.105	Police Cite Sign Off / VIN Verification	1,800.00	.00	1,800.00	40.70	.00	793.65	1,006.35	44	1,159.29
3421.110	Police DUI Accident & Arrest Processing	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	.00
3421.111	Police Vehicle Impound Fee	1,500.00	(100.00)	1,400.00	112.00	.00	784.00	616.00	56	1,344.00
3421.115	Police Police Report (Copy)	6,000.00	1,000.00	7,000.00	777.13	.00	4,802.74	2,197.26	69	5,718.40
3421.120	Police Fingerprint Processing	8,000.00	(2,500.00)	5,500.00	380.00	.00	3,515.00	1,985.00	64	6,713.72
3421.122	Police Visa/Clearance Letter	78.00	.00	78.00	16.07	.00	64.28	13.72	82	97.14
3421.128	Police Statutory Registration	500.00	200.00	700.00	.00	.00	390.00	310.00	56	330.00
3421.130	Police Reproduce/Sale of Tapes & Photos	150.00	40.00	190.00	6.63	.00	103.05	86.95	54	156.00
3421.140	Police Alarm System Registration	150.00	(950.00)	(800.00)	242.82	.00	381.92	(1,181.92)	-48	282.00
3421.141	Police False Alarm Response	2,200.00	.00	2,200.00	346.00	.00	941.64	1,258.36	43	2,136.94
3421.180	Police Special Services	2,000.00	1,500.00	3,500.00	.00	.00	3,220.24	279.76	92	1,485.00
3421.187	Police Subpoena Duces Tecum	.00	15.00	15.00	15.00	.00	60.00	(45.00)	400	30.00
3421.235	Police Deer Validation	.00	36.00	36.00	.00	.00	36.00	.00	100	.00
3901.100	Refunds & Reimbursements Miscellaneous	1,000.00	518.00	1,518.00	.00	.00	1,518.38	(.38)	100	2,367.64



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Fund 1010 - General Fund										
REVENUE										
Department 30 - Police										
Program 0000 - Non Program Activity										
3901.140	Refunds & Reimbursements Negligence Cost Recovery Fees	500.00	(250.00)	250.00	.00	.00	.00	250.00	0	185.00
3902.100	Miscellaneous Revenue General	.00	10.00	10.00	.00	.00	10.00	.00	100	30.00
Program 0000 - Non Program Activity Totals		\$84,978.00	(\$7,693.00)	\$77,285.00	\$5,807.46	\$0.00	\$52,449.69	\$24,835.31	68%	\$89,780.04
Department 30 - Police Totals		\$84,978.00	(\$7,693.00)	\$77,285.00	\$5,807.46	\$0.00	\$52,449.69	\$24,835.31	68%	\$89,780.04
Department 35 - Fire										
Program 0000 - Non Program Activity										
3320.100	Federal Revenue - Other Refunds and Reimbursements	.00	.00	.00	.00	.00	.00	.00	+++	30,975.14
3345.100	State Revenues - Other Refunds & Reimbursements	20,000.00	4,601.00	24,601.00	.00	.00	24,601.00	.00	100	94,084.60
3380.103	Local Government Revenue Fines and Citations Fire	3,000.00	(2,000.00)	1,000.00	.00	.00	.00	1,000.00	0	2,786.99
3410.150	Administrative Services Late Fees	200.00	(175.00)	25.00	.00	.00	13.60	11.40	54	653.38
3422.303	Fire Out Of Hours Burning Response	500.00	(275.00)	225.00	.00	.00	176.00	49.00	78	55.59
3422.304	Fire Fuel Reduction Burn Permit	500.00	.00	500.00	68.00	.00	102.00	398.00	20	1,032.00
3422.310	Fire Report Copying	200.00	.00	200.00	13.00	.00	26.00	174.00	13	204.00
3422.315	Fire Residential Burning Regulation	10,000.00	.00	10,000.00	330.00	.00	1,980.00	8,020.00	20	9,790.00
3422.330	Fire Campfire/Special Activity Permit	50.00	.00	50.00	.00	.00	22.00	28.00	44	.00
3422.335	Fire Land Clearing Fire Regulation	75.00	.00	75.00	75.00	.00	75.00	.00	100	75.00
3422.344	Fire Negligent/Reckless Cost Recovery	.00	.00	.00	.00	.00	.00	.00	+++	4,993.34
3422.375	Fire Stand By	.00	.00	.00	.00	.00	.00	.00	+++	585.46
3901.100	Refunds & Reimbursements Miscellaneous	100.00	29.00	129.00	.00	.00	493.34	(364.34)	382	1,059.49
3901.140	Refunds & Reimbursements Negligence Cost Recovery Fees	.00	303.00	303.00	.00	.00	303.00	.00	100	.00
3902.100	Miscellaneous Revenue General	.00	.00	.00	.00	.00	(.64)	.64	+++	.00
Program 0000 - Non Program Activity Totals		\$34,625.00	\$2,483.00	\$37,108.00	\$486.00	\$0.00	\$27,791.30	\$9,316.70	75%	\$146,294.99
Department 35 - Fire Totals		\$34,625.00	\$2,483.00	\$37,108.00	\$486.00	\$0.00	\$27,791.30	\$9,316.70	75%	\$146,294.99
Department 40 - Community Development										
Program 4720 - CDD Planning										
3380.100	Local Government Revenue Fines and Forfeitures	.00	.00	.00	.00	.00	.00	.00	+++	300.00
3380.101	Local Government Revenue Fines and Citations Comm Develop	28,000.00	(11,825.00)	16,175.00	700.00	.00	7,874.60	8,300.40	49	22,230.03
3400.101	CDD Planning Appeals Review	.00	.00	.00	79.90	.00	79.90	(79.90)	+++	.00
3400.104	CDD Planning Tentative Parcel Map	1,650.00	.00	1,650.00	.00	.00	.00	1,650.00	0	.00
3400.106	CDD Planning Minor Map Modificaiton Review	.00	.00	.00	.00	.00	.00	.00	+++	305.00
3400.108	CDD Planning Road Name Review	178.00	(89.00)	89.00	.00	.00	.00	89.00	0	178.00
3400.109	CDD Planning Street Address Change Review	.00	68.00	68.00	.00	.00	67.56	.44	99	76.00
3400.111	CDD Planning Landscape Plan	648.00	.00	648.00	.00	.00	216.00	432.00	33	648.00
3400.123	CDD Planning Tree Pres/Protect Plan Review	.00	80.00	80.00	.00	.00	80.19	(.19)	100	95.00
3400.130	CDD Planning General Plan Amend and Rezoning	2,000.00	(1,000.00)	1,000.00	.00	.00	.00	1,000.00	0	.00



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Fund 1010 - General Fund										
REVENUE										
Department 40 - Community Development										
Program 4720 - CDD Planning										
3400.139	CDD Planning Research on Request	.00	77.00	77.00	.00	.00	77.49	(.49)	101	.00
3400.140	CDD Planning Comm Zoning Interpretation	.00	.00	.00	294.42	.00	294.42	(294.42)	+++	266.00
3400.147	CDD Planning Remote (Offsite) Parking Review	.00	.00	.00	.00	.00	.00	.00	+++	95.00
3400.149	CDD Planning DIF Adjust/Waiver Application	.00	.00	.00	.00	.00	.00	.00	+++	127.00
3400.171	CDD Planning Use Permit Class B	952.00	(452.00)	500.00	.00	.00	.00	500.00	0	952.00
3400.173	CDD Planning Temporary Use Permit	168.00	92.00	260.00	.00	.00	132.70	127.30	51	290.00
3400.174	CDD Planning Administrative Permit	2,360.00	1,140.00	3,500.00	.00	.00	2,452.37	1,047.63	70	2,308.00
3400.176	CDD Planning Home Occupation Permit	215.00	985.00	1,200.00	217.77	.00	1,301.08	(101.08)	108	215.00
3400.177	CDD Planning Site Plan/Use Permit Mod Class A	.00	290.00	290.00	.00	.00	290.00	.00	100	.00
3400.178	CDD Planning Site Plan/Use Permit Mod Class B	238.00	(119.00)	119.00	.00	.00	.00	119.00	0	.00
3400.184	CDD Planning Site Plan Review Class A	510.00	(260.00)	250.00	.00	.00	.00	250.00	0	1,020.00
3400.186	CDD Planning Site Plan Review Class C	.00	861.00	861.00	.00	.00	860.71	.29	100	.00
3400.195	CDD Planning Public Convenience/Necessity	.00	.00	.00	.00	.00	.00	.00	+++	88.00
3400.200	CDD Planning Tree Felling Permit	19,000.00	500.00	19,500.00	1,158.18	.00	12,319.46	7,180.54	63	19,686.00
3400.307	CDD Planning Design Review Application	1,500.00	(250.00)	1,250.00	306.12	.00	1,224.50	25.50	98	2,432.00
3901.100	Refunds & Reimbursements Miscellaneous	.00	600.00	600.00	150.00	.00	749.77	(149.77)	125	.00
3902.100	Miscellaneous Revenue General	.00	.00	.00	.00	.00	.00	.00	+++	108.92
Program 4720 - CDD Planning Totals		\$57,419.00	(\$9,302.00)	\$48,117.00	\$2,906.39	\$0.00	\$28,020.75	\$20,096.25	58%	\$51,419.95
Program 4780 - CDD - Waste Management										
3182.335	Franchise Taxes Franchise Taxes	35,895.00	798.00	36,693.00	.00	.00	18,327.72	18,365.28	50	36,133.82
3340.400	State Funding - Grants Waste Mgmt	.00	.00	.00	.00	.00	7,298.00	(7,298.00)	+++	.00
3345.200	State Revenues - Other Miscellaneous	.00	.00	.00	.00	.00	(7,542.00)	7,542.00	+++	175.00
3380.104	Local Government Revenue Fines and Citations Waste Mgmt	13,000.00	(4,000.00)	9,000.00	200.00	.00	3,703.47	5,296.53	41	14,618.88
Program 4780 - CDD - Waste Management Totals		\$48,895.00	(\$3,202.00)	\$45,693.00	\$200.00	\$0.00	\$21,787.19	\$23,905.81	48%	\$50,927.70
Department 40 - Community Development Totals		\$106,314.00	(\$12,504.00)	\$93,810.00	\$3,106.39	\$0.00	\$49,807.94	\$44,002.06	53%	\$102,347.65
Department 45 - Public Works										
Program 4740 - Public Works - Engineering										
3402.201	PW Engineering Final Parcel Map	1,360.00	(460.00)	900.00	.00	.00	.00	900.00	0	680.00
3402.202	PW Engineering Final Subdivision Map Review	.00	.00	.00	.00	.00	220.00	(220.00)	+++	.00
3402.220	PW Engineering Land Divisn/Pvt Develop Projects	10,000.00	(5,000.00)	5,000.00	.00	.00	.00	5,000.00	0	7,035.20
3402.222	PW Engineering Improvement Agreement Review	260.00	(130.00)	130.00	351.72	.00	351.72	(221.72)	271	260.00
3402.223	PW Engineering Engineering Site Plan	400.00	(200.00)	200.00	.00	.00	.00	200.00	0	864.00
3402.224	PW Engineering Grading Check/Inspection	1,500.00	(750.00)	750.00	.00	.00	.00	750.00	0	1,452.50
3402.225	PW Engineering Cert of Correct w/out Hearing	100.00	(50.00)	50.00	.00	.00	.00	50.00	0	.00
3402.227	PW Engineering Lot Merger Review	400.00	528.00	928.00	501.72	.00	1,430.14	(502.14)	154	684.00
3402.228	PW Engineering Lot Line Adjustment	1,500.00	(750.00)	750.00	.00	.00	.00	750.00	0	1,010.00



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Fund 1010 - General Fund										
REVENUE										
Department 45 - Public Works										
Program 4740 - Public Works - Engineering										
3402.230	PW Engineering Engineer Drain Plan/Calc Review	12,000.00	(6,000.00)	6,000.00	.00	.00	.00	6,000.00	0	22,484.06
3402.232	PW Engineering Erosion Control Plan Review	400.00	.00	400.00	.00	.00	351.72	48.28	88	721.00
3402.239	PW Engineering Hourly Fee	.00	210.00	210.00	.00	.00	210.00	.00	100	.00
3402.250	PW Engineering Oversized Vehicle Regulation	500.00	250.00	750.00	32.00	.00	574.50	175.50	77	568.00
3402.270	PW Engineering Encroachment Permit Fees	11,000.00	.00	11,000.00	1,482.40	.00	7,376.80	3,623.20	67	13,568.16
Program 4740 - Public Works - Engineering Totals		\$39,420.00	(\$12,352.00)	\$27,068.00	\$2,367.84	\$0.00	\$10,514.88	\$16,553.12	39%	\$49,326.92
Program 4745 - Paradise Community Park										
3470.251	Parks & Recreation Space Rental	3,000.00	.00	3,000.00	.00	.00	660.00	2,340.00	22	4,801.60
3470.259	Parks & Recreation Donations	.00	.00	.00	.00	.00	.00	.00	+++	1,300.00
Program 4745 - Paradise Community Park Totals		\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$660.00	\$2,340.00	22%	\$6,101.60
Department 45 - Public Works Totals		\$42,420.00	(\$12,352.00)	\$30,068.00	\$2,367.84	\$0.00	\$11,174.88	\$18,893.12	37%	\$55,428.52
REVENUE TOTALS		\$9,770,070.00	\$78,155.00	\$9,848,225.00	\$102,818.75	\$0.00	\$4,886,026.88	\$4,962,198.12	50%	\$9,923,464.77
EXPENSE										
Department 00 - Non Department Activity										
Program 0000 - Non Program Activity										
5225	Bank Fees and Charges	12,000.00	(3,000.00)	9,000.00	.00	.00	6,273.97	2,726.03	70	11,699.92
5280.100	Bad Debt Write Off Expense	200.00	(200.00)	.00	.00	.00	.00	.00	+++	146.00
5501	Debt Service Payment - Principal	597,612.00	.00	597,612.00	.00	.00	.00	597,612.00	0	609,441.45
5502	Debt Service Payment - Interest	267,389.00	.00	267,389.00	.00	.00	.00	267,389.00	0	225,558.55
5502.150	Debt Service Payment - Interest Interfund Loans	3,152.00	.00	3,152.00	.00	.00	1,537.20	1,614.80	49	5,606.31
5502.201	Debt Service Payment - Interest Tax Anticipation Notes	37,500.00	(10,622.00)	26,878.00	.00	.00	.00	26,878.00	0	19,743.75
5510.201	Bond Payments - Issuance Costs Tax Anticipation Notes	7,400.00	750.00	8,150.00	.00	.00	8,150.00	.00	100	7,400.00
Program 0000 - Non Program Activity Totals		\$925,253.00	(\$13,072.00)	\$912,181.00	\$0.00	\$0.00	\$15,961.17	\$896,219.83	2%	\$879,595.98
Department 00 - Non Department Activity Totals		\$925,253.00	(\$13,072.00)	\$912,181.00	\$0.00	\$0.00	\$15,961.17	\$896,219.83	2%	\$879,595.98
Department 10 - Legislative										
Program 4000 - Town Council										
5101	Salaries - Permanent	18,000.00	(180.00)	17,820.00	1,320.00	.00	11,610.00	6,210.00	65	17,340.00
5107	Car Allowance/Mileage	5,400.00	.00	5,400.00	405.00	.00	3,555.00	1,845.00	66	5,400.00
5111	Medicare	339.00	.00	339.00	25.43	.00	223.38	115.62	66	339.17
5112.102	Retirement Contribution Social Security	1,451.00	.00	1,451.00	108.81	.00	955.11	495.89	66	1,450.80
5113	Worker's Compensation	198.00	.00	198.00	.00	.00	148.51	49.49	75	179.00
5202.100	Operating Supplies General	.00	100.00	100.00	.00	.00	100.00	.00	100	376.29
5219.100	Printing General	.00	.00	.00	45.90	.00	45.90	(45.90)	+++	.00
5220.100	Employee Development General	9,575.00	1,555.00	11,130.00	.00	.00	2,080.00	9,050.00	19	10,628.50
Program 4000 - Town Council Totals		\$34,963.00	\$1,475.00	\$36,438.00	\$1,905.14	\$0.00	\$18,717.90	\$17,720.10	51%	\$35,713.76
Department 10 - Legislative Totals		\$34,963.00	\$1,475.00	\$36,438.00	\$1,905.14	\$0.00	\$18,717.90	\$17,720.10	51%	\$35,713.76



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Fund 1010 - General Fund										
EXPENSE										
Department 15 - Town Clerk										
Program 4100 - Town Clerk										
5101	Salaries - Permanent	160,229.00	(327.00)	159,902.00	12,423.20	.00	104,333.20	55,568.80	65	157,264.33
5103.102	Differential Pay Out of Class	.00	.00	.00	.00	.00	107.99	(107.99)	+++	283.26
5106.100	Incentives & Admin Leave Administrative Leave	8,257.00	.00	8,257.00	.00	.00	.00	8,257.00	0	8,178.72
5106.200	Incentives & Admin Leave Gym Reimbursement	.00	.00	.00	.00	.00	.00	.00	+++	90.00
5107	Car Allowance/Mileage	2,400.00	.00	2,400.00	200.00	.00	1,600.00	800.00	67	2,400.00
5111	Medicare	2,478.00	(62.00)	2,416.00	176.82	.00	1,464.54	951.46	61	2,319.79
5112.101	Retirement Contribution PERS	18,498.00	(37.00)	18,461.00	1,434.26	.00	12,017.48	6,443.52	65	19,412.24
5113	Worker's Compensation	1,766.00	.00	1,766.00	.00	.00	1,324.77	441.23	75	1,665.00
5114.101	Health Insurance Medical	18,022.00	(92.00)	17,930.00	1,301.20	.00	10,411.41	7,518.59	58	15,612.77
5114.102	Health Insurance Dental	.00	.00	.00	168.44	.00	1,288.52	(1,288.52)	+++	2,269.24
5114.103	Health Insurance Vision	.00	.00	.00	24.54	.00	193.32	(193.32)	+++	293.18
5115	Unemployment Compensation	.00	.00	.00	78.04	.00	683.50	(683.50)	+++	.00
5116.101	Life and Disability Insurance Life & Disab.	1,429.00	138.00	1,567.00	47.50	.00	380.00	1,187.00	24	570.00
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	95.34	.00	653.02	(653.02)	+++	883.62
5119.100	Retiree Costs Medical Insurance	22,066.00	(1,665.00)	20,401.00	1,606.17	.00	13,714.03	6,686.97	67	22,399.41
5201.100	Office Supplies General	200.00	.00	200.00	.00	.00	13.67	186.33	7	176.42
5202.100	Operating Supplies General	150.00	.00	150.00	.00	.00	50.48	99.52	34	141.71
5204	Subscriptions and Code Books	1,705.00	.00	1,705.00	.00	.00	59.14	1,645.86	3	2,087.10
5210.100	Postage General	200.00	.00	200.00	.00	.00	67.92	132.08	34	175.93
5213.100	Professional/Contract Services General	10,223.00	(145.00)	10,078.00	399.00	.00	6,526.90	3,551.10	65	7,665.47
5214.100	Repair and Maint Service General	.00	.00	.00	.00	.00	.00	.00	+++	315.15
5218.100	Advertising General	2,000.00	.00	2,000.00	.00	.00	1,271.02	728.98	64	1,760.68
5220.100	Employee Development General	.00	572.00	572.00	.00	.00	.00	572.00	0	1,310.00
5221	Election-County Services	.00	.00	.00	.00	.00	.00	.00	+++	17,117.76
5501	Debt Service Payment - Principal	194.00	.00	194.00	96.65	.00	193.65	.35	100	193.95
Program 4100 - Town Clerk Totals		\$249,817.00	(\$1,618.00)	\$248,199.00	\$18,051.16	\$0.00	\$156,354.56	\$91,844.44	63%	\$264,585.73
Department 15 - Town Clerk Totals		\$249,817.00	(\$1,618.00)	\$248,199.00	\$18,051.16	\$0.00	\$156,354.56	\$91,844.44	63%	\$264,585.73
Department 20 - Administrative Services										
Program 4200 - Town Manager										
5101	Salaries - Permanent	88,514.00	(2,540.00)	85,974.00	6,713.59	.00	56,015.60	29,958.40	65	32,138.63
5102	Salaries - Temporary	.00	.00	.00	.00	.00	44.96	(44.96)	+++	46,687.20
5106.100	Incentives & Admin Leave Administrative Leave	4,336.00	.00	4,336.00	.00	.00	.00	4,336.00	0	4,447.00
5107	Car Allowance/Mileage	1,560.00	.00	1,560.00	130.00	.00	982.00	578.00	63	168.00
5111	Medicare	194.00	(33.00)	161.00	10.93	.00	95.82	65.18	60	1,579.93
5112.101	Retirement Contribution PERS	10,219.00	(865.00)	9,354.00	725.72	.00	6,114.29	3,239.71	65	3,743.75
5113	Worker's Compensation	976.00	.00	976.00	.00	.00	732.15	243.85	75	244.00



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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund 1010 - General Fund										
EXPENSE										
Department 20 - Administrative Services										
Program 4200 - Town Manager										
5114.101	Health Insurance Medical	5,549.00	3,077.00	8,626.00	676.64	.00	5,045.84	3,580.16	58	5,311.62
5114.102	Health Insurance Dental	.00	.00	.00	78.16	.00	538.96	(538.96)	+++	561.98
5114.103	Health Insurance Vision	.00	.00	.00	3.14	.00	23.37	(23.37)	+++	47.22
5115	Unemployment Compensation	.00	.00	.00	41.37	.00	341.63	(341.63)	+++	.00
5116.101	Life and Disability Insurance Life & Disab.	659.00	98.00	757.00	25.18	.00	183.19	573.81	24	126.49
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	59.80	.00	366.40	(366.40)	+++	199.18
5119.100	Retiree Costs Medical Insurance	43,305.00	(5,262.00)	38,043.00	3,272.77	.00	25,754.77	12,288.23	68	35,504.49
5122	Accrual Bank Payoff	.00	278.00	278.00	.00	.00	277.73	.27	100	34,370.37
5201.100	Office Supplies General	100.00	.00	100.00	.00	.00	81.02	18.98	81	39.86
5202.100	Operating Supplies General	100.00	.00	100.00	.00	.00	46.72	53.28	47	.00
5210.100	Postage General	.00	24.00	24.00	.00	.00	12.76	11.24	53	4.68
5213.100	Professional/Contract Services General	.00	77.00	77.00	.00	.00	77.00	.00	100	18.64
5214.100	Repair and Maint Service General	.00	.00	.00	.00	.00	.00	.00	+++	500.00
5260	Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	234.30
5501	Debt Service Payment - Principal	194.00	.00	194.00	96.65	.00	193.65	.35	100	193.95
Program 4200 - Town Manager Totals		\$155,706.00	(\$5,146.00)	\$150,560.00	\$11,833.95	\$0.00	\$96,927.86	\$53,632.14	64%	\$166,121.29
Program 4201 - Central Services										
5101	Salaries - Permanent	115,371.00	1,392.00	116,763.00	8,847.53	.00	78,138.50	38,624.50	67	121,151.15
5106.100	Incentives & Admin Leave Administrative Leave	3,574.00	.00	3,574.00	.00	.00	.00	3,574.00	0	3,763.76
5111	Medicare	1,782.00	24.00	1,806.00	127.50	.00	1,192.49	613.51	66	1,786.16
5112.101	Retirement Contribution PERS	12,575.00	46.00	12,621.00	897.02	.00	8,649.79	3,971.21	69	13,361.33
5113	Worker's Compensation	1,272.00	.00	1,272.00	.00	.00	954.17	317.83	75	1,281.00
5114.101	Health Insurance Medical	14,363.00	1,491.00	15,854.00	1,505.06	.00	8,692.05	7,161.95	55	11,921.57
5114.102	Health Insurance Dental	.00	.00	.00	139.66	.00	889.52	(889.52)	+++	1,339.31
5114.103	Health Insurance Vision	.00	.00	.00	13.64	.00	57.53	(57.53)	+++	104.30
5115	Unemployment Compensation	.00	.00	.00	56.28	.00	556.76	(556.76)	+++	.00
5116.101	Life and Disability Insurance Life & Disab.	1,136.00	(4.00)	1,132.00	37.06	.00	291.51	840.49	26	455.34
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	68.90	.00	484.10	(484.10)	+++	659.21
5122	Accrual Bank Payoff	3,962.00	(1,796.00)	2,166.00	.00	.00	2,165.65	.35	100	.00
5199.199	Other Fund Support IT-Serv from Tech Fee	(53,000.00)	(5,000.00)	(58,000.00)	.00	.00	(30,915.00)	(27,085.00)	53	(51,000.00)
5201.100	Office Supplies General	1,486.00	.00	1,486.00	.00	.00	1,294.30	191.70	87	409.52
5202.100	Operating Supplies General	19,358.00	.00	19,358.00	.00	.00	16,230.09	3,127.91	84	21,576.27
5203.100	Repairs and Maint Supplies General	700.00	.00	700.00	28.95	.00	440.70	259.30	63	477.80
5209.101	Auto Fuel Expense Town Vehicles	400.00	(100.00)	300.00	.00	.00	200.89	99.11	67	101.88
5209.105	Auto Fuel Expense Employee Personal Vehicle Use	100.00	.00	100.00	.00	.00	.00	100.00	0	200.42
5210.100	Postage General	75.00	(25.00)	50.00	.00	.00	.00	50.00	0	18.27



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Fund 1010 - General Fund										
EXPENSE										
Department 20 - Administrative Services										
Program 4201 - Central Services										
5211.135	Utilities Water and Sewer	730.00	(275.00)	455.00	.00	.00	345.45	109.55	76	716.55
5211.137	Utilities Electric and Gas	22,950.00	.00	22,950.00	.00	.00	10,840.44	12,109.56	47	21,631.46
5212.100	Insurance General	211,455.00	8,413.00	219,868.00	.00	.00	219,867.84	.16	100	174,852.88
5213.100	Professional/Contract Services General	40,705.00	3,227.00	43,932.00	.00	.00	32,453.02	11,478.98	74	50,398.25
5214.100	Repair and Maint Service General	70,007.00	347.00	70,354.00	3,600.00	(4,000.00)	57,269.89	17,084.11	76	71,604.53
5215.100	Rents and Leases Miscellaneous	1,419.00	381.00	1,800.00	118.25	.00	1,289.30	510.70	72	1,320.04
5215.106	Rents and Leases Copiers	5,134.00	.00	5,134.00	427.85	.00	3,422.80	1,711.20	67	5,128.26
5216.100	Communications General Services	29,628.00	372.00	30,000.00	181.20	.00	20,125.93	9,874.07	67	28,656.30
5218.100	Advertising General	.00	86.00	86.00	.00	.00	86.06	(.06)	100	.00
5219.100	Printing General	500.00	.00	500.00	.00	.00	342.93	157.07	69	316.05
5220.100	Employee Development General	.00	.00	.00	.00	.00	121.41	(121.41)	+++	.00
5225	Bank Fees and Charges	100.00	.00	100.00	.00	.00	.00	100.00	0	100.00
5260	Miscellaneous	25,331.00	195.00	25,526.00	.00	.00	25,526.14	(.14)	100	22,978.84
5304	Furniture & Equipment	14,480.00	(4,603.00)	9,877.00	.00	.00	5,023.86	4,853.14	51	7,698.19
5500	Bond Payments - Fiscal Agent	2,500.00	.00	2,500.00	.00	.00	.00	2,500.00	0	2,500.00
5501	Debt Service Payment - Principal	10,235.00	.00	10,235.00	5,125.55	.00	10,241.91	(6.91)	100	12,424.12
5510	Bond Payments - Issuance Costs	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	.00
Program 4201 - Central Services Totals		\$560,328.00	\$4,171.00	\$564,499.00	\$21,174.45	(\$4,000.00)	\$476,280.03	\$92,218.97	84%	\$527,932.76
Program 4203 - HR and Risk Management										
5101	Salaries - Permanent	36,119.00	6,735.00	42,854.00	3,654.72	.00	26,537.96	16,316.04	62	37,326.46
5105	Salaries - Overtime/FLSA	.00	.00	.00	.00	.00	.00	.00	+++	44.44
5106.100	Incentives & Admin Leave Administrative Leave	.00	1,267.00	1,267.00	.00	.00	.00	1,267.00	0	.00
5111	Medicare	524.00	94.00	618.00	45.53	.00	347.72	270.28	56	552.64
5112.101	Retirement Contribution PERS	4,170.00	777.00	4,947.00	421.94	.00	3,054.85	1,892.15	62	4,116.14
5113	Worker's Compensation	398.00	.00	398.00	.00	.00	298.56	99.44	75	359.00
5114.101	Health Insurance Medical	15,391.00	(4.00)	15,387.00	1,127.70	.00	9,021.63	6,365.37	59	9,796.16
5114.102	Health Insurance Dental	.00	.00	.00	146.98	.00	1,124.27	(1,124.27)	+++	1,017.27
5114.103	Health Insurance Vision	.00	.00	.00	14.22	.00	112.08	(112.08)	+++	93.68
5115	Unemployment Compensation	.00	.00	.00	20.10	.00	161.93	(161.93)	+++	.00
5116.101	Life and Disability Insurance Life & Disab.	458.00	91.00	549.00	19.00	.00	152.00	397.00	28	211.85
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	32.56	.00	198.86	(198.86)	+++	235.15
5119.120	Retiree Costs PERS 1959 Survivor Benefits	2,000.00	.00	2,000.00	.00	.00	2,097.60	(97.60)	105	2,256.00
5122	Accrual Bank Payoff	.00	.00	.00	.00	.00	.00	.00	+++	924.87
5201.100	Office Supplies General	25.00	.00	25.00	.00	.00	5.91	19.09	24	53.74
5202.100	Operating Supplies General	450.00	.00	450.00	.00	.00	237.66	212.34	53	463.39
5210.100	Postage General	100.00	(50.00)	50.00	.00	.00	10.92	39.08	22	64.60



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Fund 1010 - General Fund										
EXPENSE										
Department 20 - Administrative Services										
Program 4203 - HR and Risk Management										
5213.100	Professional/Contract Services General	1,650.00	224.00	1,874.00	.00	.00	947.70	926.30	51	1,607.58
5220.100	Employee Development General	800.00	.00	800.00	.00	.00	.00	800.00	0	785.27
5223.105	Meals and Refreshments Emergencies and Meetings	50.00	.00	50.00	.00	.00	.00	50.00	0	48.51
Program 4203 - HR and Risk Management Totals		\$62,135.00	\$9,134.00	\$71,269.00	\$5,482.75	\$0.00	\$44,309.65	\$26,959.35	62%	\$59,956.75
Program 4300 - Legal Services										
5210.100	Postage General	10.00	(5.00)	5.00	.00	.00	.46	4.54	9	1.35
5213.100	Professional/Contract Services General	172,320.00	20,126.00	192,446.00	26,492.00	.00	128,270.00	64,176.00	67	192,508.51
Program 4300 - Legal Services Totals		\$172,330.00	\$20,121.00	\$192,451.00	\$26,492.00	\$0.00	\$128,270.46	\$64,180.54	67%	\$192,509.86
Department 20 - Administrative Services Totals		\$950,499.00	\$28,280.00	\$978,779.00	\$64,983.15	(\$4,000.00)	\$745,788.00	\$236,991.00	76%	\$946,520.66
Department 25 - Finance										
Program 4400 - Finance										
5101	Salaries - Permanent	141,776.00	(389.00)	141,387.00	10,880.70	.00	92,486.06	48,900.94	65	141,678.53
5106.100	Incentives & Admin Leave Administrative Leave	7,297.00	.00	7,297.00	.00	.00	.00	7,297.00	0	7,328.33
5107	Car Allowance/Mileage	2,160.00	.00	2,160.00	180.00	.00	1,440.00	720.00	67	2,160.00
5111	Medicare	2,193.00	(26.00)	2,167.00	161.70	.00	1,344.55	822.45	62	2,106.49
5112.101	Retirement Contribution PERS	16,368.00	(45.00)	16,323.00	1,256.04	.00	10,627.30	5,695.70	65	19,030.42
5113	Worker's Compensation	1,563.00	.00	1,563.00	.00	.00	1,172.49	390.51	75	1,543.00
5114.101	Health Insurance Medical	18,546.00	(4,498.00)	14,048.00	750.33	.00	8,503.29	5,544.71	61	16,374.50
5114.102	Health Insurance Dental	.00	.00	.00	161.00	.00	1,229.59	(1,229.59)	+++	2,059.00
5114.103	Health Insurance Vision	.00	.00	.00	16.82	.00	132.56	(132.56)	+++	191.71
5115	Unemployment Compensation	.00	.00	.00	71.36	.00	627.31	(627.31)	+++	.00
5116.101	Life and Disability Insurance Life & Disab.	1,261.00	109.00	1,370.00	41.40	.00	331.30	1,038.70	24	497.20
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	81.59	.00	571.27	(571.27)	+++	771.60
5119.100	Retiree Costs Medical Insurance	11,814.00	1,145.00	12,959.00	924.35	.00	6,225.98	6,733.02	48	9,322.57
5201.100	Office Supplies General	.00	8.00	8.00	.00	.00	7.83	.17	98	37.09
5202.100	Operating Supplies General	200.00	.00	200.00	.00	.00	167.44	32.56	84	449.09
5210.100	Postage General	1,500.00	.00	1,500.00	.00	.00	819.00	681.00	55	1,531.15
5213.100	Professional/Contract Services General	1,220.00	.00	1,220.00	.00	.00	623.46	596.54	51	555.63
5218.100	Advertising General	200.00	(183.00)	17.00	.00	.00	16.85	.15	99	.00
5219.100	Printing General	600.00	.00	600.00	.00	.00	530.18	69.82	88	859.91
5220.100	Employee Development General	364.00	.00	364.00	.00	.00	110.00	254.00	30	124.00
5260	Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	60.00
5304	Furniture & Equipment	.00	.00	.00	.00	.00	.00	.00	+++	1,451.45
Program 4400 - Finance Totals		\$207,062.00	(\$3,879.00)	\$203,183.00	\$14,525.29	\$0.00	\$126,966.46	\$76,216.54	62%	\$208,131.67
Program 5005 - Rental Properties										
5211.175	Utilities Rental Properties	2,100.00	.00	2,100.00	.00	.00	1,019.93	1,080.07	49	2,120.46



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Fund 1010 - General Fund										
EXPENSE										
Department 25 - Finance										
Program 5005 - Rental Properties Totals		\$2,100.00	\$0.00	\$2,100.00	\$0.00	\$0.00	\$1,019.93	\$1,080.07	49%	\$2,120.46
Department 25 - Finance Totals		\$209,162.00	(\$3,879.00)	\$205,283.00	\$14,525.29	\$0.00	\$127,986.39	\$77,296.61	62%	\$210,252.13
Department 30 - Police										
Program 4510 - Police Administration										
5101	Salaries - Permanent	319,715.00	(9,778.00)	309,937.00	23,856.58	.00	202,785.52	107,151.48	65	307,907.60
5103.102	Differential Pay Out of Class	.00	.00	.00	.00	.00	94.13	(94.13)	+++	184.33
5104	Wages - PS Holiday Pay	14,513.00	(1,196.00)	13,317.00	1,064.96	.00	9,052.16	4,264.84	68	13,817.40
5106.100	Incentives & Admin Leave Administrative Leave	13,015.00	(599.00)	12,416.00	.00	.00	.00	12,416.00	0	1,899.20
5106.101	Incentives & Admin Leave School Incentive	8,400.00	.00	8,400.00	675.00	.00	5,400.00	3,000.00	64	8,100.00
5109.100	Allowances Uniform Allowance	2,360.00	.00	2,360.00	196.66	.00	1,573.28	786.72	67	2,359.92
5111	Medicare	5,191.00	(177.00)	5,014.00	369.00	.00	3,154.71	1,859.29	63	4,832.68
5112.101	Retirement Contribution PERS	89,112.00	(2,982.00)	86,130.00	6,654.09	.00	56,360.74	29,769.26	65	88,337.04
5113	Worker's Compensation	49,876.00	10.00	49,886.00	.00	.00	37,414.44	12,471.56	75	41,688.00
5114.101	Health Insurance Medical	38,545.00	(436.00)	38,109.00	2,862.62	.00	22,903.88	15,205.12	60	33,915.61
5114.102	Health Insurance Dental	.00	.00	.00	252.66	.00	1,932.78	(1,932.78)	+++	3,374.16
5114.103	Health Insurance Vision	.00	.00	.00	34.86	.00	274.58	(274.58)	+++	402.66
5115	Unemployment Compensation	.00	.00	.00	162.85	.00	1,472.31	(1,472.31)	+++	.00
5116.101	Life and Disability Insurance Life & Disab.	2,588.00	224.00	2,812.00	78.86	.00	630.88	2,181.12	22	946.32
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	172.64	.00	1,198.92	(1,198.92)	+++	1,639.33
5119.100	Retiree Costs Medical Insurance	61,206.00	(8,641.00)	52,565.00	4,331.39	.00	35,239.39	17,325.61	67	57,829.94
5119.120	Retiree Costs PERS 1959 Survivor Benefits	1,249.00	.00	1,249.00	.00	.00	1,104.00	145.00	88	1,248.00
5201.100	Office Supplies General	2,862.00	.00	2,862.00	.00	64.49	1,362.59	1,434.92	50	1,682.86
5202.100	Operating Supplies General	6,676.00	(135.00)	6,541.00	39.62	.00	2,389.11	4,151.89	37	7,638.18
5203.100	Repairs and Maint Supplies General	2,070.00	.00	2,070.00	47.41	42.89	1,312.44	714.67	65	2,097.80
5204	Subscriptions and Code Books	75.00	.00	75.00	.00	275.74	.00	(200.74)	368	62.14
5210.100	Postage General	2,200.00	(200.00)	2,000.00	.00	101.27	700.37	1,198.36	40	1,862.97
5211.135	Utilities Water and Sewer	875.00	(2,025.00)	(1,150.00)	.00	.00	404.73	(1,554.73)	-35	817.79
5211.137	Utilities Electric and Gas	30,000.00	.00	30,000.00	.00	.00	12,662.11	17,337.89	42	26,944.52
5211.139	Utilities Propane	1,700.00	.00	1,700.00	.00	.00	1,221.63	478.37	72	1,508.95
5213.100	Professional/Contract Services General	43,208.00	.00	43,208.00	.00	.00	17,112.95	26,095.05	40	43,403.97
5214.100	Repair and Maint Service General	37,804.00	.00	37,804.00	533.48	(1,544.95)	21,508.36	17,840.59	53	34,368.42
5215.100	Rents and Leases Miscellaneous	614.00	.00	614.00	.00	.00	509.31	104.69	83	611.71
5215.106	Rents and Leases Copiers	1,010.00	437.00	1,447.00	.00	.00	1,447.00	.00	100	4,335.96
5216.100	Communications General Services	7,205.00	(1,205.00)	6,000.00	.00	.00	3,370.72	2,629.28	56	5,677.55
5218.100	Advertising General	.00	.00	.00	.00	.00	.00	.00	+++	56.11
5219.100	Printing General	1,500.00	.00	1,500.00	107.07	.00	563.95	936.05	38	1,846.41
5220.100	Employee Development General	650.00	.00	650.00	45.75	.00	695.75	(45.75)	107	8,340.51



Budget Performance Report

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund 1010 - General Fund										
EXPENSE										
Department 30 - Police										
Program 4510 - Police Administration										
5223.105	Meals and Refreshments Emergencies and Meetings	100.00	135.00	235.00	.00	10.98	187.09	36.93	84	248.06
5225	Bank Fees and Charges	1,733.00	(433.00)	1,300.00	.00	.00	722.55	577.45	56	1,761.54
5304	Furniture & Equipment	.00	.00	.00	.00	.00	.00	.00	+++	855.43
5501	Debt Service Payment - Principal	4,791.00	.00	4,791.00	882.46	.00	3,580.38	1,210.62	75	4,790.62
Program 4510 - Police Administration Totals		\$750,843.00	(\$27,001.00)	\$723,842.00	\$42,367.96	(\$1,049.58)	\$450,342.76	\$274,548.82	62%	\$717,393.69
Program 4520 - Police Operations										
5101	Salaries - Permanent	1,072,617.00	(25,736.00)	1,046,881.00	73,437.00	.00	637,175.48	409,705.52	61	1,012,415.62
5102	Salaries - Temporary	.00	.00	.00	.00	.00	.00	.00	+++	817.76
5103.102	Differential Pay Out of Class	.00	.00	.00	95.14	.00	1,398.67	(1,398.67)	+++	3,459.23
5103.105	Differential Pay Swing/Graveyard Shift	.00	.00	.00	2,014.45	.00	19,641.21	(19,641.21)	+++	32,716.84
5103.108	Differential Pay Canine Maintenance	.00	.00	.00	223.92	.00	1,903.32	(1,903.32)	+++	3,654.60
5104	Wages - PS Holiday Pay	.00	.00	.00	.00	.00	.00	.00	+++	20,062.20
5105	Salaries - Overtime/FLSA	200,000.00	29,873.00	229,873.00	17,420.01	.00	151,276.58	78,596.42	66	197,453.25
5106.101	Incentives & Admin Leave School Incentive	40,345.00	4,832.00	45,177.00	3,713.18	.00	31,022.31	14,154.69	69	40,800.11
5106.103	Incentives & Admin Leave Team Pay	.00	.00	.00	429.20	.00	3,583.20	(3,583.20)	+++	5,300.54
5106.200	Incentives & Admin Leave Gym Reimbursement	840.00	420.00	1,260.00	.00	.00	630.00	630.00	50	540.00
5109.100	Allowances Uniform Allowance	682.00	.00	682.00	56.84	.00	454.72	227.28	67	7,615.75
5111	Medicare	19,060.00	(57.00)	19,003.00	1,327.72	.00	11,878.19	7,124.81	63	18,213.45
5112.101	Retirement Contribution PERS	283,356.00	(9,296.00)	274,060.00	20,235.07	.00	176,078.06	97,981.94	64	273,972.72
5113	Worker's Compensation	127,871.00	25.00	127,896.00	.00	.00	95,922.29	31,973.71	75	100,517.00
5114.101	Health Insurance Medical	261,652.00	(1,985.00)	259,667.00	18,610.41	.00	151,277.24	108,389.76	58	228,373.79
5114.102	Health Insurance Dental	.00	.00	.00	1,925.10	.00	15,269.72	(15,269.72)	+++	24,864.00
5114.103	Health Insurance Vision	.00	.00	.00	184.46	.00	1,504.66	(1,504.66)	+++	2,350.88
5115	Unemployment Compensation	6,529.00	(1,529.00)	5,000.00	605.74	.00	5,644.08	(644.08)	113	11,700.00
5116.101	Life and Disability Insurance Life & Disab.	10,580.00	835.00	11,415.00	323.00	.00	2,641.00	8,774.00	23	4,237.00
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	657.61	.00	4,627.25	(4,627.25)	+++	6,583.19
5119.100	Retiree Costs Medical Insurance	99,379.00	7,939.00	107,318.00	9,569.28	.00	70,356.02	36,961.98	66	95,003.34
5122	Accrual Bank Payoff	.00	3,238.00	3,238.00	.00	.00	3,237.66	.34	100	3,139.78
5199.130	Other Payroll Expenses Interfund Payroll Transfers	(144,800.00)	26,525.00	(118,275.00)	.00	.00	(74,473.07)	(43,801.93)	63	(151,873.79)
5202.100	Operating Supplies General	11,100.00	.00	11,100.00	.00	3,427.93	1,274.53	6,397.54	42	18,371.45
5209.101	Auto Fuel Expense Town Vehicles	68,000.00	.00	68,000.00	3,518.47	.00	42,228.78	25,771.22	62	66,582.51
5213.100	Professional/Contract Services General	8,000.00	.00	8,000.00	.00	.00	1,735.21	6,264.79	22	7,422.73
5214.100	Repair and Maint Service General	.00	.00	.00	.00	.00	98.40	(98.40)	+++	1,042.56
5216.100	Communications General Services	6,600.00	245.00	6,845.00	.00	.00	3,991.05	2,853.95	58	6,626.01
5217	Extradition/Transportation Expen	500.00	.00	500.00	.00	.00	.00	500.00	0	54.43
5218.100	Advertising General	600.00	.00	600.00	.00	.00	130.01	469.99	22	.00



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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund 1010 - General Fund										
EXPENSE										
Department 30 - Police										
Program 4520 - Police Operations										
5220.100	Employee Development General	13,750.00	.00	13,750.00	777.50	.00	8,154.39	5,595.61	59	31,275.43
5220.110	Employee Development Education Reimb MOU Program	2,200.00	.00	2,200.00	.00	.00	1,100.00	1,100.00	50	1,100.00
5223.105	Meals and Refreshments Emergencies and Meetings	200.00	.00	200.00	.00	.00	.00	200.00	0	65.76
5304	Furniture & Equipment	.00	.00	.00	.00	.00	.00	.00	+++	855.43
5501	Debt Service Payment - Principal	193.00	.00	193.00	96.65	.00	193.30	(.30)	100	193.30
Program 4520 - Police Operations Totals		\$2,089,254.00	\$35,329.00	\$2,124,583.00	\$155,220.75	\$3,427.93	\$1,369,954.26	\$751,200.81	65%	\$2,075,506.87
Program 4530 - Public Safety Communications										
5101	Salaries - Permanent	315,168.00	(30,006.00)	285,162.00	18,189.81	.00	160,184.22	124,977.78	56	329,180.97
5102	Salaries - Temporary	93,620.00	(13,330.00)	80,290.00	4,654.41	.00	45,569.55	34,720.45	57	75,613.34
5103.102	Differential Pay Out of Class	.00	.00	.00	290.61	.00	1,257.74	(1,257.74)	+++	1,344.89
5103.105	Differential Pay Swing/Graveyard Shift	.00	.00	.00	749.59	.00	7,508.76	(7,508.76)	+++	10,966.64
5104	Wages - PS Holiday Pay	.00	.00	.00	.00	.00	.00	.00	+++	6,499.96
5105	Salaries - Overtime/FLSA	32,200.00	48,553.00	80,753.00	7,807.07	.00	56,382.89	24,370.11	70	42,694.29
5106.101	Incentives & Admin Leave School Incentive	7,114.00	2,746.00	9,860.00	865.12	.00	6,158.55	3,701.45	62	7,986.50
5109.100	Allowances Uniform Allowance	682.00	422.00	1,104.00	56.84	.00	1,232.77	(128.77)	112	3,367.92
5111	Medicare	6,507.00	107.00	6,614.00	450.12	.00	3,980.90	2,633.10	60	6,727.71
5112.101	Retirement Contribution PERS	32,181.00	(1,277.00)	30,904.00	2,077.83	.00	18,830.48	12,073.52	61	37,832.81
5112.102	Retirement Contribution Social Security	.00	.00	.00	.00	.00	.00	.00	+++	227.30
5113	Worker's Compensation	22,570.00	4.00	22,574.00	.00	.00	16,930.86	5,643.14	75	16,100.00
5114.101	Health Insurance Medical	102,887.00	(14,728.00)	88,159.00	7,318.59	.00	49,608.36	38,550.64	56	86,140.81
5114.102	Health Insurance Dental	.00	.00	.00	773.54	.00	4,895.93	(4,895.93)	+++	9,445.85
5114.103	Health Insurance Vision	.00	.00	.00	70.58	.00	465.64	(465.64)	+++	887.66
5115	Unemployment Compensation	5,300.00	(2,800.00)	2,500.00	198.68	.00	1,854.98	645.02	74	6,025.00
5116.101	Life and Disability Insurance Life & Disab.	3,651.00	(258.00)	3,393.00	122.56	.00	799.98	2,593.02	24	1,660.72
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	191.65	.00	1,249.46	(1,249.46)	+++	2,125.70
5119.100	Retiree Costs Medical Insurance	59,179.00	(3,620.00)	55,559.00	4,482.51	.00	35,535.03	20,023.97	64	47,026.55
5122	Accrual Bank Payoff	.00	2,205.00	2,205.00	.00	.00	2,380.43	(175.43)	108	14,333.88
5199.130	Other Payroll Expenses Interfund Payroll Transfers	(50,000.00)	(5,000.00)	(55,000.00)	.00	.00	(29,170.00)	(25,830.00)	53	.00
5202.100	Operating Supplies General	2,150.00	.00	2,150.00	.00	.00	186.16	1,963.84	9	3,193.60
5204	Subscriptions and Code Books	152.00	.00	152.00	.00	.00	144.00	8.00	95	144.00
5213.100	Professional/Contract Services General	6,000.00	.00	6,000.00	.00	.00	6,067.29	(67.29)	101	3,560.90
5214.100	Repair and Maint Service General	33,564.00	.00	33,564.00	.00	.00	.00	33,564.00	0	31,065.00
5216.100	Communications General Services	28,450.00	(1,450.00)	27,000.00	.00	.00	14,554.58	12,445.42	54	24,861.97
5218.100	Advertising General	.00	123.00	123.00	.00	.00	123.44	(.44)	100	5.69
5220.100	Employee Development General	1,340.00	.00	1,340.00	.00	.00	28.75	1,311.25	2	3,240.40
5223.105	Meals and Refreshments Emergencies and Meetings	.00	.00	.00	.00	.00	.00	.00	+++	62.66



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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund 1010 - General Fund										
EXPENSE										
Department 30 - Police										
Program 4530 - Public Safety Communications										
5501	Debt Service Payment - Principal	64,785.00	.00	64,785.00	30,051.44	.00	62,911.72	1,873.28	97	68,071.68
Program 4530 - Public Safety Communications Totals		\$767,500.00	(\$18,309.00)	\$749,191.00	\$78,350.95	\$0.00	\$469,672.47	\$279,518.53	63%	\$840,394.40
Program 4550 - Fleet Management										
5101	Salaries - Permanent	64,168.00	(176.00)	63,992.00	4,936.00	.00	41,956.00	22,036.00	66	62,712.00
5106.100	Incentives & Admin Leave Administrative Leave	2,715.00	.00	2,715.00	.00	.00	.00	2,715.00	0	2,720.96
5109.100	Allowances Uniform Allowance	500.00	.00	500.00	41.66	.00	333.28	166.72	67	499.92
5109.102	Allowances Tool Allowance	1,000.00	.00	1,000.00	.00	.00	1,000.00	.00	100	1,000.00
5111	Medicare	992.00	(76.00)	916.00	60.34	.00	530.99	385.01	58	821.56
5112.101	Retirement Contribution PERS	7,408.00	9.00	7,417.00	574.68	.00	4,866.73	2,550.27	66	6,971.01
5113	Worker's Compensation	2,814.00	1.00	2,815.00	.00	.00	2,110.92	704.08	75	2,640.00
5114.101	Health Insurance Medical	15,391.00	(2.00)	15,389.00	1,127.70	.00	9,023.98	6,365.02	59	13,530.26
5114.102	Health Insurance Dental	.00	.00	.00	146.98	.00	1,124.24	(1,124.24)	+++	1,552.93
5114.103	Health Insurance Vision	.00	.00	.00	14.22	.00	112.06	(112.06)	+++	166.56
5115	Unemployment Compensation	.00	.00	.00	26.63	.00	247.20	(247.20)	+++	.00
5116.101	Life and Disability Insurance Life & Disab.	648.00	49.00	697.00	19.00	.00	152.00	545.00	22	228.00
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	44.74	.00	313.15	(313.15)	+++	405.77
5119.100	Retiree Costs Medical Insurance	10,441.00	(3,630.00)	6,811.00	598.39	.00	4,416.97	2,394.03	65	10,562.15
5201.100	Office Supplies General	25.00	.00	25.00	.00	.00	.00	25.00	0	.00
5202.100	Operating Supplies General	100.00	.00	100.00	.00	.00	132.43	(32.43)	132	729.18
5203.100	Repairs and Maint Supplies General	31,050.00	3,950.00	35,000.00	420.50	.00	30,587.60	4,412.40	87	32,967.82
5209.101	Auto Fuel Expense Town Vehicles	1,500.00	(700.00)	800.00	.00	.00	489.68	310.32	61	1,681.44
5210.100	Postage General	50.00	.00	50.00	.00	.00	25.37	24.63	51	50.42
5213.100	Professional/Contract Services General	2,800.00	.00	2,800.00	.00	.00	2,270.00	530.00	81	2,804.75
5214.100	Repair and Maint Service General	24,600.00	.00	24,600.00	15.00	.00	15,839.07	8,760.93	64	26,781.74
5216.100	Communications General Services	900.00	55.00	955.00	.00	.00	443.91	511.09	46	961.65
5220.100	Employee Development General	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	.00
5303	Improvements	1,000.00	(82.00)	918.00	.00	.00	918.00	.00	100	.00
5501	Debt Service Payment - Principal	4,365.00	.00	4,365.00	2,182.66	.00	4,365.67	(.67)	100	4,365.67
Program 4550 - Fleet Management Totals		\$173,967.00	(\$602.00)	\$173,365.00	\$10,208.50	\$0.00	\$121,259.25	\$52,105.75	70%	\$174,153.79
Department 30 - Police Totals		\$3,781,564.00	(\$10,583.00)	\$3,770,981.00	\$286,148.16	\$2,378.35	\$2,411,228.74	\$1,357,373.91	64%	\$3,807,448.75
Department 35 - Fire										
Program 0000 - Non Program Activity										
5280.100	Bad Debt Write Off Expense	.00	222.00	222.00	.00	.00	222.06	(.06)	100	2,662.28
Program 0000 - Non Program Activity Totals		\$0.00	\$222.00	\$222.00	\$0.00	\$0.00	\$222.06	(\$0.06)	100%	\$2,662.28
Program 4610 - Fire - Administrative										
5101	Salaries - Permanent	34,017.00	(93.00)	34,024.00	1,728.96	.00	14,696.18	19,227.82	43	22,732.80



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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund 1010 - General Fund										
EXPENSE										
Department 35 - Fire										
Program 4610 - Fire - Administrative										
5102	Salaries - Temporary	.00	.00	.00	887.76	.00	7,545.96	(7,545.96)	+++	11,540.88
5106.200	Incentives & Admin Leave Gym Reimbursement	.00	180.00	180.00	.00	.00	90.00	90.00	50	.00
5111	Medicare	493.00	23.00	516.00	41.72	.00	354.01	161.99	69	542.24
5112.101	Retirement Contribution PERS	3,310.00	(9.00)	3,301.00	199.60	.00	1,690.92	1,610.08	51	2,507.08
5112.102	Retirement Contribution Social Security	.00	.00	.00	55.04	.00	467.84	(467.84)	+++	715.53
5113	Worker's Compensation	754.00	.00	754.00	.00	.00	565.62	188.38	75	727.00
5114.101	Health Insurance Medical	3,123.00	.00	3,123.00	260.24	.00	2,081.92	1,041.08	67	3,122.88
5115	Unemployment Compensation	.00	.00	.00	18.42	.00	164.92	(164.92)	+++	.00
5116.101	Life and Disability Insurance Life & Disab.	284.00	17.00	301.00	11.40	.00	91.20	209.80	30	136.80
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	15.40	.00	106.90	(106.90)	+++	146.65
5119.100	Retiree Costs Medical Insurance	58,649.00	203.00	58,852.00	4,997.84	.00	38,860.75	19,991.25	66	57,157.10
5201.100	Office Supplies General	1,000.00	.00	1,000.00	.00	.00	324.77	675.23	32	814.19
5202.100	Operating Supplies General	1,510.00	.00	1,510.00	.00	.00	425.92	1,084.08	28	2,926.71
5203.100	Repairs and Maint Supplies General	5,000.00	.00	5,000.00	5.87	.00	2,187.98	2,812.02	44	5,143.33
5204	Subscriptions and Code Books	960.00	206.00	1,166.00	.00	.00	1,165.50	.50	100	945.99
5209.105	Auto Fuel Expense Employee Personal Vehicle Use	.00	.00	.00	.00	.00	.00	.00	+++	15.54
5210.100	Postage General	330.00	.00	330.00	.00	.00	99.25	230.75	30	361.56
5211.135	Utilities Water and Sewer	2,340.00	435.00	2,775.00	.00	.00	1,401.33	1,373.67	50	2,349.28
5211.137	Utilities Electric and Gas	19,000.00	.00	19,000.00	.00	.00	10,072.00	8,928.00	53	17,963.91
5211.139	Utilities Propane	550.00	.00	550.00	.00	.00	278.67	271.33	51	310.44
5213.100	Professional/Contract Services General	5,130.00	.00	5,130.00	.00	.00	4,791.24	338.76	93	4,619.37
5214.100	Repair and Maint Service General	15,004.00	.00	15,004.00	196.00	.00	2,162.05	12,841.95	14	10,520.15
5215.106	Rents and Leases Copiers	6,600.00	257.00	6,857.00	572.03	.00	4,568.99	2,288.01	67	6,630.25
5216.100	Communications General Services	12,060.00	(160.00)	11,900.00	.00	.00	6,860.20	5,039.80	58	13,979.22
5219.100	Printing General	500.00	.00	500.00	.00	.00	105.39	394.61	21	53.54
5220.100	Employee Development General	.00	.00	.00	.00	.00	.00	.00	+++	459.00
5303	Improvements	4,000.00	(206.00)	3,794.00	20.38	.00	303.01	3,490.99	8	7,281.30
5304	Furniture & Equipment	901.00	.00	901.00	.00	.00	.00	901.00	0	855.42
5501	Debt Service Payment - Principal	387.00	.00	387.00	193.30	.00	386.30	.70	100	10,830.14
Program 4610 - Fire - Administrative Totals		\$175,902.00	\$853.00	\$176,755.00	\$9,203.96	\$0.00	\$101,848.82	\$74,906.18	58%	\$185,388.30
Program 4615 - Fire - EOC										
5202.100	Operating Supplies General	50.00	.00	50.00	.00	.00	16.49	33.51	33	71.26
5203.100	Repairs and Maint Supplies General	.00	.00	.00	.00	.00	.00	.00	+++	52.64
5213.100	Professional/Contract Services General	120.00	.00	120.00	.00	.00	.00	120.00	0	152.00
5214.100	Repair and Maint Service General	5,910.00	188.00	6,098.00	.00	.00	6,098.00	.00	100	12,000.00
5216.100	Communications General Services	4,001.00	.00	4,001.00	112.49	.00	2,269.64	1,731.36	57	4,001.05



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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund 1010 - General Fund										
EXPENSE										
Department 35 - Fire										
Program 4615 - Fire - EOC Totals		\$10,081.00	\$188.00	\$10,269.00	\$112.49	\$0.00	\$8,384.13	\$1,884.87	82%	\$16,276.95
Program 4630 - Fire - Suppression										
5101	Salaries - Permanent	.00	154.00	154.00	.00	.00	90.86	63.14	59	693,301.79
5103.102	Differential Pay Out of Class	.00	.00	.00	.00	.00	.00	.00	+++	1,710.68
5104	Wages - PS Holiday Pay	.00	1,856.00	1,856.00	.00	.00	1,855.82	.18	100	33,021.49
5105	Salaries - Overtime/FLSA	.00	.00	.00	.00	.00	.00	.00	+++	212,301.24
5105.200	Salaries - Overtime/FLSA State Assistance Overtime	.00	.00	.00	.00	.00	.00	.00	+++	46,794.00
5106.102	Incentives & Admin Leave Emergency Medical Tech	.00	.00	.00	.00	.00	45.00	(45.00)	+++	4,118.55
5106.103	Incentives & Admin Leave Team Pay	.00	.00	.00	.00	.00	18.40	(18.40)	+++	28,271.10
5106.200	Incentives & Admin Leave Gym Reimbursement	.00	.00	.00	.00	.00	.00	.00	+++	2,298.47
5109.100	Allowances Uniform Allowance	.00	127.00	127.00	.00	.00	127.34	(.34)	100	11,377.75
5111	Medicare	.00	31.00	31.00	.00	.00	30.77	.23	99	15,152.91
5112.101	Retirement Contribution PERS	.00	158.00	158.00	.00	.00	151.49	6.51	96	195,175.94
5113	Worker's Compensation	.00	.00	.00	.00	.00	.00	.00	+++	120,898.00
5114.101	Health Insurance Medical	.00	1,009.00	1,009.00	.00	.00	1,009.15	(.15)	100	142,194.76
5114.102	Health Insurance Dental	.00	.00	.00	.00	.00	.00	.00	+++	12,846.20
5114.103	Health Insurance Vision	.00	.00	.00	.00	.00	.00	.00	+++	1,176.96
5115	Unemployment Compensation	.00	.00	.00	.00	.00	16.19	(16.19)	+++	11,700.00
5116.101	Life and Disability Insurance Life & Disab.	.00	.00	.00	.00	.00	.00	.00	+++	2,204.00
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	.00	.00	(12.00)	12.00	+++	1,411.00
5119.100	Retiree Costs Medical Insurance	209,182.00	(8,880.00)	200,302.00	17,850.22	.00	139,716.16	60,585.84	70	217,605.70
5122	Accrual Bank Payoff	.00	15.00	15.00	.00	.00	15.22	(.22)	101	94,954.79
5202.100	Operating Supplies General	19,404.00	.00	19,404.00	4.00	(25.46)	6,143.27	13,286.19	32	21,399.90
5203.100	Repairs and Maint Supplies General	9,000.00	.00	9,000.00	1.71	.00	804.86	8,195.14	9	2,430.00
5209.101	Auto Fuel Expense Town Vehicles	32,000.00	(2,000.00)	30,000.00	1,727.74	.00	17,186.62	12,813.38	57	31,191.70
5213.100	Professional/Contract Services General	2,667,690.00	(70,000.00)	2,597,690.00	.00	.00	1,169,156.40	1,428,533.60	45	1,245,241.24
5214.100	Repair and Maint Service General	17,000.00	.00	17,000.00	.00	.00	3,318.96	13,681.04	20	12,286.25
5216.100	Communications General Services	.00	.00	.00	.00	.00	.00	.00	+++	1,213.74
5220.100	Employee Development General	2,500.00	.00	2,500.00	.00	.00	60.16	2,439.84	2	2,137.86
5223.105	Meals and Refreshments Emergencies and Meetings	.00	.00	.00	.00	.00	.00	.00	+++	16.95
5269.135	Emergency Incident Costs Fire Related	2,000.00	.00	2,000.00	.00	.00	497.27	1,502.73	25	1,914.01
5304	Furniture & Equipment	29,000.00	.00	29,000.00	2,871.54	.00	7,249.44	21,750.56	25	10,942.63
5501	Debt Service Payment - Principal	141,405.00	(7,589.00)	133,816.00	.00	.00	128,927.51	4,888.49	96	73,107.22
Program 4630 - Fire - Suppression Totals		\$3,129,181.00	(\$85,119.00)	\$3,044,062.00	\$22,455.21	(\$25.46)	\$1,476,408.89	\$1,567,678.57	49%	\$3,250,396.83
Program 4640 - Fire - Volunteer Program										
5118	Volunteer Benefits	18,601.00	.00	18,601.00	525.00	.00	10,687.61	7,913.39	57	14,966.40
5202.100	Operating Supplies General	2,000.00	.00	2,000.00	.00	(24.65)	.00	2,024.65	-1	800.35



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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund 1010 - General Fund										
EXPENSE										
Department 35 - Fire										
Program 4640 - Fire - Volunteer Program										
5213.100	Professional/Contract Services General	16,970.00	(3,000.00)	13,970.00	.00	.00	2,493.00	11,477.00	18	6,403.25
5220.100	Employee Development General	1,010.00	.00	1,010.00	.00	.00	.00	1,010.00	0	368.00
Program 4640 - Fire - Volunteer Program Totals		\$38,581.00	(\$3,000.00)	\$35,581.00	\$525.00	(\$24.65)	\$13,180.61	\$22,425.04	37%	\$22,538.00
Department 35 - Fire Totals		\$3,353,745.00	(\$86,856.00)	\$3,266,889.00	\$32,296.66	(\$50.11)	\$1,600,044.51	\$1,666,894.60	49%	\$3,477,262.36
Department 40 - Community Development										
Program 4720 - CDD Planning										
5101	Salaries - Permanent	93,813.00	(6,401.00)	87,412.00	7,309.66	.00	54,779.99	32,632.01	63	92,837.56
5106.100	Incentives & Admin Leave Administrative Leave	2,510.00	.00	2,510.00	.00	.00	.00	2,510.00	0	2,351.88
5106.200	Incentives & Admin Leave Gym Reimbursement	468.00	(360.00)	108.00	27.00	.00	81.00	27.00	75	81.00
5107	Car Allowance/Mileage	1,128.00	.00	1,128.00	94.00	.00	752.00	376.00	67	1,128.00
5111	Medicare	1,413.00	(133.00)	1,280.00	97.65	.00	744.71	535.29	58	1,462.48
5112.101	Retirement Contribution PERS	6,679.00	1,315.00	7,994.00	692.46	.00	4,863.48	3,130.52	61	7,867.66
5113	Worker's Compensation	2,215.00	1.00	2,216.00	.00	.00	1,661.58	554.42	75	2,547.00
5114.101	Health Insurance Medical	22,996.00	(6,219.00)	16,777.00	731.12	.00	8,835.98	7,941.02	53	14,147.83
5114.102	Health Insurance Dental	.00	.00	.00	132.62	.00	947.79	(947.79)	+++	1,260.28
5114.103	Health Insurance Vision	.00	.00	.00	14.62	.00	107.69	(107.69)	+++	198.04
5115	Unemployment Compensation	.00	.00	.00	43.10	.00	349.47	(349.47)	+++	558.53
5116.101	Life and Disability Insurance Life & Disab.	935.00	(33.00)	902.00	38.10	.00	255.40	646.60	28	336.17
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	49.82	.00	269.01	(269.01)	+++	500.03
5119.100	Retiree Costs Medical Insurance	16,089.00	1,771.00	17,860.00	1,541.32	.00	12,163.97	5,696.03	68	16,094.75
5122	Accrual Bank Payoff	.00	692.00	692.00	.00	.00	692.29	(.29)	100	9,690.78
5201.100	Office Supplies General	50.00	.00	50.00	.00	.00	16.23	33.77	32	104.22
5202.100	Operating Supplies General	400.00	.00	400.00	.00	.00	109.66	290.34	27	452.19
5209.101	Auto Fuel Expense Town Vehicles	1,900.00	(900.00)	1,000.00	51.36	.00	346.87	653.13	35	1,427.64
5210.100	Postage General	400.00	130.00	530.00	.00	.00	283.35	246.65	53	367.62
5213.100	Professional/Contract Services General	30,000.00	863.00	30,863.00	.00	.00	863.00	30,000.00	3	298.00
5214.100	Repair and Maint Service General	8,276.00	(248.00)	8,028.00	.00	.00	8,027.59	.41	100	7,147.34
5218.100	Advertising General	500.00	300.00	800.00	.00	.00	415.62	384.38	52	378.76
5219.100	Printing General	.00	54.00	54.00	.00	.00	53.54	.46	99	50.31
5220.100	Employee Development General	500.00	.00	500.00	.00	.00	.00	500.00	0	300.00
5223.105	Meals and Refreshments Emergencies and Meetings	.00	.00	.00	.00	.00	.00	.00	+++	28.85
5501	Debt Service Payment - Principal	580.00	.00	580.00	289.95	.00	579.95	.05	100	2,662.81
Program 4720 - CDD Planning Totals		\$190,852.00	(\$9,168.00)	\$181,684.00	\$11,112.78	\$0.00	\$97,200.17	\$84,483.83	53%	\$164,279.73
Program 4780 - CDD - Waste Management										
5101	Salaries - Permanent	21,624.00	(59.00)	21,565.00	1,663.40	.00	14,138.86	7,426.14	66	21,205.23
5106.100	Incentives & Admin Leave Administrative Leave	641.00	.00	641.00	.00	.00	.00	641.00	0	600.48



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Fund 1010 - General Fund										
EXPENSE										
Department 40 - Community Development										
Program 4780 - CDD - Waste Management										
5106.200	Incentives & Admin Leave Gym Reimbursement	79.00	.00	79.00	19.80	.00	59.40	19.60	75	59.40
5107	Car Allowance/Mileage	288.00	.00	288.00	24.00	.00	192.00	96.00	67	288.00
5111	Medicare	327.00	(12.00)	315.00	22.07	.00	191.68	123.32	61	299.34
5112.101	Retirement Contribution PERS	2,497.00	(7.00)	2,490.00	192.04	.00	1,632.23	857.77	66	2,775.69
5113	Worker's Compensation	238.00	.00	238.00	.00	.00	178.53	59.47	75	224.00
5114.101	Health Insurance Medical	4,393.00	(13.00)	4,380.00	326.16	.00	2,609.11	1,770.89	60	3,626.48
5114.102	Health Insurance Dental	.00	.00	.00	35.44	.00	270.92	(270.92)	+++	430.71
5114.103	Health Insurance Vision	.00	.00	.00	3.98	.00	31.33	(31.33)	+++	46.56
5115	Unemployment Compensation	.00	.00	.00	9.74	.00	89.44	(89.44)	+++	.00
5116.101	Life and Disability Insurance Life & Disab.	210.00	26.00	236.00	7.60	.00	60.80	175.20	26	91.20
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	14.80	.00	98.08	(98.08)	+++	136.59
5211.135	Utilities Water and Sewer	2,500.00	.00	2,500.00	.00	.00	1,019.21	1,480.79	41	2,449.50
Program 4780 - CDD - Waste Management Totals		\$32,797.00	(\$65.00)	\$32,732.00	\$2,319.03	\$0.00	\$20,571.59	\$12,160.41	63%	\$32,233.18
Department 40 - Community Development Totals		\$223,649.00	(\$9,233.00)	\$214,416.00	\$13,431.81	\$0.00	\$117,771.76	\$96,644.24	55%	\$196,512.91
Department 45 - Public Works										
Program 4740 - Public Works - Engineering										
5101	Salaries - Permanent	.00	.00	.00	.00	.00	.00	.00	+++	11,412.07
5105	Salaries - Overtime/FLSA	.00	.00	.00	.00	.00	.00	.00	+++	38.27
5106.100	Incentives & Admin Leave Administrative Leave	.00	.00	.00	.00	.00	.00	.00	+++	103.65
5106.200	Incentives & Admin Leave Gym Reimbursement	.00	.00	.00	.00	.00	.00	.00	+++	2.70
5109.101	Allowances Boot Allowance	.00	.00	.00	.00	.00	.00	.00	+++	45.00
5111	Medicare	.00	.00	.00	.00	.00	.00	.00	+++	178.01
5112.101	Retirement Contribution PERS	.00	.00	.00	.00	.00	.00	.00	+++	1,105.22
5113	Worker's Compensation	.00	.00	.00	.00	.00	.00	.00	+++	967.00
5114.101	Health Insurance Medical	.00	.00	.00	.00	.00	.00	.00	+++	1,723.71
5114.102	Health Insurance Dental	.00	.00	.00	.00	.00	.00	.00	+++	311.54
5114.103	Health Insurance Vision	.00	.00	.00	.00	.00	.00	.00	+++	24.07
5116.101	Life and Disability Insurance Life & Disab.	.00	.00	.00	.00	.00	.00	.00	+++	51.85
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	.00	.00	(2.83)	2.83	+++	116.98
5119.100	Retiree Costs Medical Insurance	10,385.00	217.00	10,602.00	906.63	.00	6,975.79	3,626.21	66	11,263.85
5201.100	Office Supplies General	.00	.00	.00	.00	.00	.00	.00	+++	39.71
5202.100	Operating Supplies General	300.00	.00	300.00	.00	.00	.00	300.00	0	218.95
5204	Subscriptions and Code Books	.00	.00	.00	.00	.00	.00	.00	+++	129.30
5209.101	Auto Fuel Expense Town Vehicles	.00	.00	.00	.00	.00	.00	.00	+++	791.34
5210.100	Postage General	150.00	(100.00)	50.00	.00	.00	109.19	(59.19)	218	68.16
5213.100	Professional/Contract Services General	4,000.00	(1,000.00)	3,000.00	.00	.00	838.00	2,162.00	28	11,621.49



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Fund 1010 - General Fund										
EXPENSE										
Department 45 - Public Works										
Program 4740 - Public Works - Engineering										
5214.100	Repair and Maint Service General	6,278.00	.00	6,278.00	.00	.00	5,518.07	759.93	88	5,224.59
5216.100	Communications General Services	.00	.00	.00	.00	.00	.00	.00	+++	896.33
5219.100	Printing General	.00	.00	.00	.00	.00	.00	.00	+++	1.00
5220.100	Employee Development General	300.00	.00	300.00	.00	.00	240.00	60.00	80	131.96
5501	Debt Service Payment - Principal	387.00	.00	387.00	96.65	.00	193.00	194.00	50	2,275.86
Program 4740 - Public Works - Engineering Totals		\$21,800.00	(\$883.00)	\$20,917.00	\$1,003.28	\$0.00	\$13,871.22	\$7,045.78	66%	\$48,742.61
Program 4745 - Paradise Community Park										
5101	Salaries - Permanent	.00	.00	.00	.00	.00	.00	.00	+++	7,103.75
5103.101	Differential Pay On Call	.00	.00	.00	.00	.00	.00	.00	+++	895.50
5105	Salaries - Overtime/FLSA	.00	.00	.00	.00	.00	.00	.00	+++	227.19
5109.101	Allowances Boot Allowance	.00	.00	.00	.00	.00	.00	.00	+++	60.00
5111	Medicare	.00	.00	.00	.00	.00	.00	.00	+++	136.22
5112.101	Retirement Contribution PERS	.00	.00	.00	.00	.00	.00	.00	+++	806.57
5113	Worker's Compensation	.00	.00	.00	.00	.00	.00	.00	+++	930.00
5114.101	Health Insurance Medical	.00	.00	.00	.00	.00	.00	.00	+++	1,105.94
5116.101	Life and Disability Insurance Life & Disab.	.00	.00	.00	.00	.00	.00	.00	+++	48.45
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	.00	.00	.00	.00	+++	49.86
5202.100	Operating Supplies General	2,650.00	.00	2,650.00	.00	.00	823.35	1,826.65	31	3,210.98
5203.100	Repairs and Maint Supplies General	1,650.00	.00	1,650.00	.00	.00	79.35	1,570.65	5	2,425.46
5211.135	Utilities Water and Sewer	2,600.00	1,000.00	3,600.00	.00	.00	1,528.69	2,071.31	42	2,818.67
5211.137	Utilities Electric and Gas	3,000.00	.00	3,000.00	.00	.00	1,792.37	1,207.63	60	3,015.70
5213.100	Professional/Contract Services General	.00	.00	.00	.00	.00	.00	.00	+++	50.00
5214.100	Repair and Maint Service General	1,000.00	.00	1,000.00	.00	.00	268.15	731.85	27	861.55
5215.100	Rents and Leases Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	100.00
5216.100	Communications General Services	190.00	.00	190.00	.00	.00	111.23	78.77	59	187.58
5223.101	Meals and Refreshments Employee Meals-MOU	.00	.00	.00	.00	.00	.00	.00	+++	3.00
	Overtime									
5260	Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	81.00
5304	Furniture & Equipment	300.00	.00	300.00	.00	.00	.00	300.00	0	.00
Program 4745 - Paradise Community Park Totals		\$11,390.00	\$1,000.00	\$12,390.00	\$0.00	\$0.00	\$4,603.14	\$7,786.86	37%	\$24,117.42
Program 4747 - Public Facilities										
5203.100	Repairs and Maint Supplies General	400.00	.00	400.00	.00	.00	109.14	290.86	27	123.82
5211.135	Utilities Water and Sewer	4,300.00	.00	4,300.00	.00	.00	2,529.95	1,770.05	59	4,425.62
5214.100	Repair and Maint Service General	740.00	.00	740.00	.00	.00	200.00	540.00	27	.00
Program 4747 - Public Facilities Totals		\$5,440.00	\$0.00	\$5,440.00	\$0.00	\$0.00	\$2,839.09	\$2,600.91	52%	\$4,549.44
Department 45 - Public Works Totals		\$38,630.00	\$117.00	\$38,747.00	\$1,003.28	\$0.00	\$21,313.45	\$17,433.55	55%	\$77,409.47
EXPENSE TOTALS		\$9,767,282.00	(\$95,369.00)	\$9,671,913.00	\$432,344.65	(\$1,671.76)	\$5,215,166.48	\$4,458,418.28	54%	\$9,895,301.75



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Fund 1010 - General Fund Totals										
	REVENUE TOTALS	9,770,070.00	78,155.00	9,848,225.00	102,818.75	.00	4,886,026.88	4,962,198.12	50	9,923,464.77
	EXPENSE TOTALS	9,767,282.00	(95,369.00)	9,671,913.00	432,344.65	(1,671.76)	5,215,166.48	4,458,418.28	54	9,895,301.75
Fund 1010 - General Fund Totals		\$2,788.00	\$173,524.00	\$176,312.00	(\$329,525.90)	\$1,671.76	(\$329,139.60)	\$503,779.84		\$28,163.02
Fund 2030 - Building Safety & Waste Wtr Svcs										
REVENUE										
Department 40 - Community Development										
Program 4730 - Building and Onsite Inspections										
3380.102	Local Government Revenue Fines and Citations Onsite	8,000.00	2,000.00	10,000.00	266.00	.00	6,736.87	3,263.13	67	9,585.01
3401.301	CDD Building Plan Check Fees	40,154.00	20,077.00	60,231.00	3,041.00	.00	51,409.12	8,821.88	85	40,684.52
3401.302	CDD Building Construction Review-Bldg Permit	153,935.00	16,065.00	170,000.00	19,905.26	.00	127,764.06	42,235.94	75	126,214.77
3401.306	CDD Building Development Permit/DIF Est Req	76.00	.00	76.00	.00	.00	76.00	.00	100	.00
3401.307	CDD Building Design Review Application	64.00	(64.00)	.00	.00	.00	.00	.00	+++	192.00
3401.308	CDD Building Solar System Plan Checks/Permits	.00	.00	.00	.00	.00	.00	.00	+++	72.00
3401.320	CDD Building Permit Valuation Surcharge	163.00	.00	163.00	27.00	.00	88.00	75.00	54	41.00
3404.116	Onsite Land Use Review	3,800.00	2,700.00	6,500.00	975.37	.00	5,510.19	989.81	85	3,237.00
3404.117	Onsite Repairs to Maintain Existing Use	58,000.00	4,000.00	62,000.00	3,246.20	.00	43,534.70	18,465.30	70	52,881.96
3404.118	Onsite New Installation Standard System	1,500.00	5,500.00	7,000.00	.00	.00	5,181.02	1,818.98	74	2,155.40
3404.119	Onsite Permit: Alteration/Expanded Use	1,000.00	.00	1,000.00	259.74	.00	779.22	220.78	78	905.00
3404.120	Onsite Review for Land Division	575.00	(375.00)	200.00	.00	.00	68.70	131.30	34	.00
3404.123	Onsite Hourly Service Fee	113.00	(113.00)	.00	.00	.00	.00	.00	+++	228.00
3404.125	Onsite Escrow Clearance	30,000.00	6,000.00	36,000.00	2,619.19	.00	25,764.11	10,235.89	72	28,864.00
3404.126	Onsite Building Permit Clearance	3,000.00	500.00	3,500.00	346.48	.00	2,923.78	576.22	84	3,072.00
3404.127	Onsite Operating Permit/Annual	380,900.00	13,100.00	394,000.00	.00	.00	214,212.30	179,787.70	54	365,925.62
3404.128	Onsite Construct Install Permit Renewal	240.00	(240.00)	.00	.00	.00	.00	.00	+++	480.00
3404.137	Onsite Alternative Systems Review	1,200.00	3,800.00	5,000.00	394.64	.00	3,990.75	1,009.25	80	1,392.00
3404.138	Onsite Abandonment of Septic System	.00	390.00	390.00	.00	.00	649.35	(259.35)	166	117.00
3404.150	Onsite Annual Evaluator License Fee	800.00	100.00	900.00	103.05	.00	961.78	(61.78)	107	1,056.00
3404.151	Onsite Extension Req for Eval or Repair	.00	70.00	70.00	57.72	.00	577.20	(507.20)	825	.00
3410.150	Administrative Services Late Fees	50.00	(50.00)	.00	(.75)	.00	(1.35)	1.35	+++	57.90
3422.337	Fire Code Enforcement Inspection	17,840.00	(10,840.00)	7,000.00	927.00	.00	4,346.00	2,654.00	62	19,088.60
3422.339	Fire State Licensed Fire Inspection	100.00	(100.00)	.00	.00	.00	.00	.00	+++	100.30
3422.346	Fire Administrative Fees	.00	.00	.00	.00	.00	.00	.00	+++	78.00
3422.368	Fire Permit Fees	4,865.00	(1,115.00)	3,750.00	663.00	.00	2,733.00	1,017.00	73	3,960.00
3610.150	Interest Revenue Interfund Loans	3,152.00	.00	3,152.00	.00	.00	1,537.20	1,614.80	49	5,606.31
3901.100	Refunds & Reimbursements Miscellaneous	.00	1,747.00	1,747.00	.00	.00	1,746.68	.32	100	.00
3902.100	Miscellaneous Revenue General	.00	.00	.00	.03	.00	.05	(.05)	+++	10.02
3902.110	Miscellaneous Revenue Cash Over and Short	.00	.00	.00	.00	.00	.07	(.07)	+++	.00
Program 4730 - Building and Onsite Inspections Totals		\$709,527.00	\$63,152.00	\$772,679.00	\$32,830.93	\$0.00	\$500,588.80	\$272,090.20	65%	\$666,004.41
Department 40 - Community Development Totals		\$709,527.00	\$63,152.00	\$772,679.00	\$32,830.93	\$0.00	\$500,588.80	\$272,090.20	65%	\$666,004.41



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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund 2030 - Building Safety & Waste Wtr Svcs	REVENUE TOTALS	\$709,527.00	\$63,152.00	\$772,679.00	\$32,830.93	\$0.00	\$500,588.80	\$272,090.20	65%	\$666,004.41
EXPENSE										
Department	40 - Community Development									
Program	4730 - Building and Onsite Inspections									
5101	Salaries - Permanent	313,279.00	(6,346.00)	306,933.00	23,923.41	.00	199,306.89	107,626.11	65	312,289.24
5102	Salaries - Temporary	.00	.00	.00	.00	.00	.00	.00	+++	952.80
5106.100	Incentives & Admin Leave Administrative Leave	10,433.00	.00	10,433.00	.00	.00	.00	10,433.00	0	10,576.79
5106.200	Incentives & Admin Leave Gym Reimbursement	140.00	540.00	680.00	35.10	.00	465.30	214.70	68	105.30
5107	Car Allowance/Mileage	984.00	.00	984.00	82.00	.00	656.00	328.00	67	984.00
5109.101	Allowances Boot Allowance	300.00	.00	300.00	.00	.00	300.00	.00	100	300.00
5111	Medicare	4,712.00	(417.00)	4,295.00	334.96	.00	2,857.85	1,437.15	67	4,674.27
5112.101	Retirement Contribution PERS	35,678.00	(842.00)	34,836.00	2,664.59	.00	22,424.85	12,411.15	64	35,157.31
5113	Worker's Compensation	23,871.00	5.00	23,876.00	.00	.00	17,906.82	5,969.18	75	23,065.00
5114.101	Health Insurance Medical	66,981.00	(3,797.00)	63,184.00	(23.32)	.00	35,719.83	27,464.17	57	55,613.97
5114.102	Health Insurance Dental	.00	.00	.00	657.74	.00	4,953.68	(4,953.68)	+++	7,716.06
5114.103	Health Insurance Vision	.00	.00	.00	43.26	.00	321.69	(321.69)	+++	446.58
5115	Unemployment Compensation	5,000.00	.00	5,000.00	147.85	.00	4,209.23	790.77	84	9,289.55
5116.101	Life and Disability Insurance Life & Disab.	3,342.00	193.00	3,535.00	114.47	.00	877.68	2,657.32	25	1,367.89
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	212.28	.00	1,459.66	(1,459.66)	+++	1,977.65
5119.100	Retiree Costs Medical Insurance	70,432.00	(21,071.00)	49,361.00	3,538.58	.00	29,100.59	20,260.41	59	47,722.24
5122	Accrual Bank Payoff	.00	572.00	572.00	.00	.00	571.73	.27	100	.00
5201.100	Office Supplies General	200.00	200.00	400.00	.00	.00	224.20	175.80	56	340.53
5202.100	Operating Supplies General	500.00	350.00	850.00	.00	.00	402.83	447.17	47	439.84
5203.100	Repairs and Maint Supplies General	.00	.00	.00	.00	.00	.00	.00	+++	2.82
5204	Subscriptions and Code Books	2,500.00	258.00	2,758.00	.00	.00	2,557.67	200.33	93	475.92
5209.101	Auto Fuel Expense Town Vehicles	4,000.00	(500.00)	3,500.00	90.72	.00	1,510.97	1,989.03	43	4,192.39
5210.100	Postage General	800.00	.00	800.00	.00	.00	469.16	330.84	59	987.83
5213.100	Professional/Contract Services General	7,000.00	30,000.00	37,000.00	.00	.00	2,076.35	34,923.65	6	6,792.00
5214.100	Repair and Maint Service General	23,029.00	(691.00)	22,338.00	.00	.00	22,337.63	.37	100	19,888.23
5216.100	Communications General Services	2,100.00	400.00	2,500.00	.00	.00	1,269.66	1,230.34	51	1,771.33
5218.100	Advertising General	.00	23.00	23.00	.00	.00	22.53	.47	98	.00
5219.100	Printing General	.00	54.00	54.00	.00	.00	53.53	.47	99	114.84
5220.100	Employee Development General	.00	1,600.00	1,600.00	.00	.00	1,100.00	500.00	69	1,105.00
5220.110	Employee Development Education Reimb MOU Program	.00	.00	.00	.00	.00	.00	.00	+++	207.50
5280.100	Bad Debt Write Off Expense	.00	.00	.00	.00	.00	.00	.00	+++	533.96
5304	Furniture & Equipment	.00	900.00	900.00	.00	.00	.00	900.00	0	.00
5501	Debt Service Payment - Principal	387.00	.00	387.00	193.30	.00	386.30	.70	100	10,219.59
5910.010	Transfers Out To General Fund	134,422.00	(633.00)	133,789.00	.00	.00	56,587.00	77,202.00	42	110,950.00
Program	4730 - Building and Onsite Inspections Totals	\$710,090.00	\$798.00	\$710,888.00	\$32,014.94	\$0.00	\$410,129.63	\$300,758.37	58%	\$670,260.43



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Fund 2030 - Building Safety & Waste Wtr Svcs										
EXPENSE										
Department 40 - Community Development Totals		\$710,090.00	\$798.00	\$710,888.00	\$32,014.94	\$0.00	\$410,129.63	\$300,758.37	58%	\$670,260.43
EXPENSE TOTALS		\$710,090.00	\$798.00	\$710,888.00	\$32,014.94	\$0.00	\$410,129.63	\$300,758.37	58%	\$670,260.43
Fund 2030 - Building Safety & Waste Wtr Svcs Totals										
REVENUE TOTALS		709,527.00	63,152.00	772,679.00	32,830.93	.00	500,588.80	272,090.20	65	666,004.41
EXPENSE TOTALS		710,090.00	798.00	710,888.00	32,014.94	.00	410,129.63	300,758.37	58	670,260.43
Fund 2030 - Building Safety & Waste Wtr Svcs Totals		(\$563.00)	\$62,354.00	\$61,791.00	\$815.99	\$0.00	\$90,459.17	(\$28,668.17)		(\$4,256.02)
Fund 2070 - Animal Control										
REVENUE										
Department 30 - Police										
Program 4540 - Police - Animal Control										
3120.330	Other Taxes Voter Appointed Parcel Tax	131,075.00	1,334.00	132,409.00	.00	.00	71,334.45	61,074.55	54	131,121.90
3380.105	Local Government Revenue Fines and Citations Animal Cntrl	4,000.00	.00	4,000.00	25.00	.00	2,046.96	1,953.04	51	6,334.70
3410.113	Administrative Services Document Copying	.00	33.00	33.00	2.50	.00	39.50	(6.50)	120	.00
3410.150	Administrative Services Late Fees	1,500.00	(400.00)	1,100.00	77.80	.00	716.06	383.94	65	2,756.41
3455.200	Animal Control Adoption Fees	4,000.00	(1,200.00)	2,800.00	71.00	.00	1,764.00	1,036.00	63	3,840.00
3455.205	Animal Control Surrender/Euth/Disp Fees	2,500.00	(400.00)	2,100.00	18.78	.00	1,225.66	874.34	58	2,944.90
3455.210	Animal Control Dog Licenses	20,000.00	.00	20,000.00	1,522.34	.00	12,285.81	7,714.19	61	18,831.08
3455.211	Animal Control Rabies Certificate	.00	.00	.00	.00	.00	114.00	(114.00)	+++	.00
3455.215	Animal Control Dangerous/Wild Animal Permit	.00	142.00	142.00	.00	.00	142.42	(.42)	100	.00
3455.225	Animal Control Impound/Quarantine Fees	7,000.00	(3,000.00)	4,000.00	39.87	.00	2,511.23	1,488.77	63	7,533.98
3455.235	Animal Control Deer Validation	28.00	(28.00)	.00	.00	.00	.00	.00	+++	28.00
3610.100	Interest Revenue Investments	.00	.00	.00	.00	.00	.00	.00	+++	.28
3901.100	Refunds & Reimbursements Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	149.50
3902.100	Miscellaneous Revenue General	.00	.00	.00	46.00	.00	(2.08)	2.08	+++	1,005.93
3910.811	Transfers In From Animal Control Donations	21,542.00	(21,542.00)	.00	.00	.00	12,567.00	(12,567.00)	+++	14,264.00
Program 4540 - Police - Animal Control Totals		\$191,645.00	(\$25,061.00)	\$166,584.00	\$1,803.29	\$0.00	\$104,745.01	\$61,838.99	63%	\$188,810.68
Department 30 - Police Totals		\$191,645.00	(\$25,061.00)	\$166,584.00	\$1,803.29	\$0.00	\$104,745.01	\$61,838.99	63%	\$188,810.68
REVENUE TOTALS		\$191,645.00	(\$25,061.00)	\$166,584.00	\$1,803.29	\$0.00	\$104,745.01	\$61,838.99	63%	\$188,810.68
EXPENSE										
Department 30 - Police										
Program 4540 - Police - Animal Control										
5101	Salaries - Permanent	59,429.00	(26,631.00)	32,798.00	3,473.48	.00	12,073.17	20,724.83	37	31,440.56
5102	Salaries - Temporary	18,321.00	10,533.00	28,854.00	1,444.75	.00	22,498.06	6,355.94	78	39,156.04
5104	Wages - PS Holiday Pay	1,843.00	(999.00)	844.00	112.84	.00	311.69	532.31	37	1,890.98
5105	Salaries - Overtime/FLSA	1,800.00	(762.00)	1,038.00	53.87	.00	191.42	846.58	18	673.27
5109.100	Allowances Uniform Allowance	682.00	(279.00)	403.00	77.49	.00	826.75	(423.75)	205	682.00
5111	Medicare	1,177.00	(210.00)	967.00	76.47	.00	559.57	407.43	58	955.90



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Fund 2070 - Animal Control										
EXPENSE										
Department 30 - Police										
Program 4540 - Police - Animal Control										
5112.101	Retirement Contribution PERS	7,367.00	(2,399.00)	4,968.00	304.99	.00	1,787.09	3,180.91	36	5,317.68
5112.102	Retirement Contribution Social Security	.00	.00	.00	89.57	.00	1,103.91	(1,103.91)	+++	1,547.59
5113	Worker's Compensation	6,542.00	1.00	6,543.00	.00	.00	4,907.49	1,635.51	75	6,472.00
5114.101	Health Insurance Medical	11,614.00	(964.00)	10,650.00	1,353.38	.00	4,554.22	6,095.78	43	10,407.89
5114.102	Health Insurance Dental	.00	.00	.00	41.10	.00	82.20	(82.20)	+++	1,144.52
5114.103	Health Insurance Vision	.00	.00	.00	4.84	.00	9.68	(9.68)	+++	120.72
5115	Unemployment Compensation	.00	.00	.00	33.74	.00	266.54	(266.54)	+++	.00
5116.101	Life and Disability Insurance Life & Disab.	423.00	(62.00)	361.00	31.35	.00	81.15	279.85	22	228.00
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	30.49	.00	81.82	(81.82)	+++	197.05
5119.100	Retiree Costs Medical Insurance	19,649.00	543.00	20,192.00	1,487.99	.00	14,240.11	5,951.89	71	18,843.42
5122	Accrual Bank Payoff	.00	2,811.00	2,811.00	.00	.00	2,811.23	(.23)	100	.00
5201.100	Office Supplies General	200.00	.00	200.00	.00	.00	11.09	188.91	6	270.35
5202.100	Operating Supplies General	2,820.00	.00	2,820.00	.00	75.48	2,636.39	108.13	96	2,864.17
5203.100	Repairs and Maint Supplies General	500.00	.00	500.00	30.54	.00	112.90	387.10	23	646.51
5204	Subscriptions and Code Books	135.00	.00	135.00	.00	.00	90.00	45.00	67	90.00
5209.101	Auto Fuel Expense Town Vehicles	5,000.00	(2,000.00)	3,000.00	98.59	.00	1,495.69	1,504.31	50	4,670.72
5209.105	Auto Fuel Expense Employee Personal Vehicle Use	.00	23.00	23.00	.00	.00	23.31	(.31)	101	.00
5210.100	Postage General	100.00	.00	100.00	.00	.00	48.80	51.20	49	73.60
5211.135	Utilities Water and Sewer	1,100.00	(280.00)	820.00	.00	.00	408.06	411.94	50	1,016.58
5211.137	Utilities Electric and Gas	3,700.00	(800.00)	2,900.00	.00	.00	1,424.80	1,475.20	49	3,393.16
5211.139	Utilities Propane	3,174.00	(674.00)	2,500.00	.00	575.79	1,416.69	507.52	80	2,380.89
5213.100	Professional/Contract Services General	8,028.00	.00	8,028.00	.00	.00	5,534.96	2,493.04	69	8,694.32
5214.100	Repair and Maint Service General	1,020.00	.00	1,020.00	.00	.00	970.61	49.39	95	612.53
5215.100	Rents and Leases Miscellaneous	100.00	.00	100.00	.00	.00	1.00	99.00	1	92.45
5216.100	Communications General Services	2,363.00	(463.00)	1,900.00	.00	.00	989.87	910.13	52	2,334.80
5218.100	Advertising General	.00	36.00	36.00	.00	.00	38.39	(2.39)	107	46.89
5219.100	Printing General	212.00	.00	212.00	53.54	.00	253.49	(41.49)	120	260.18
5220.100	Employee Development General	120.00	.00	120.00	.00	.00	.00	120.00	0	3.79
5223.105	Meals and Refreshments Emergencies and Meetings	.00	20.00	20.00	.00	.00	19.69	.31	98	25.42
5225	Bank Fees and Charges	500.00	.00	500.00	.00	.00	288.60	211.40	58	718.67
5280.100	Bad Debt Write Off Expense	.00	.00	.00	.00	.00	.00	.00	+++	42.32
5304	Furniture & Equipment	.00	.00	.00	.00	.00	.00	.00	+++	1,855.43
5501	Debt Service Payment - Principal	194.00	.00	194.00	96.65	.00	193.65	.35	100	193.65
5910.010	Transfers Out To General Fund	31,260.00	(2,805.00)	28,455.00	.00	.00	13,851.00	14,604.00	49	24,605.00
Program 4540 - Police - Animal Control Totals		\$189,373.00	(\$25,361.00)	\$164,012.00	\$8,895.67	\$651.27	\$96,195.09	\$67,165.64	59%	\$173,969.13
Department 30 - Police Totals		\$189,373.00	(\$25,361.00)	\$164,012.00	\$8,895.67	\$651.27	\$96,195.09	\$67,165.64	59%	\$173,969.13



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Fund 2070 - Animal Control										
	EXPENSE TOTALS	\$189,373.00	(\$25,361.00)	\$164,012.00	\$8,895.67	\$651.27	\$96,195.09	\$67,165.64	59%	\$173,969.13
Fund 2070 - Animal Control	Totals									
	REVENUE TOTALS	191,645.00	(25,061.00)	166,584.00	1,803.29	.00	104,745.01	61,838.99	63	188,810.68
	EXPENSE TOTALS	189,373.00	(25,361.00)	164,012.00	8,895.67	651.27	96,195.09	67,165.64	59	173,969.13
Fund 2070 - Animal Control	Totals	\$2,272.00	\$300.00	\$2,572.00	(\$7,092.38)	(\$651.27)	\$8,549.92	(\$5,326.65)		\$14,841.55
Fund 2120 - State Gas Tax										
	REVENUE									
Department 45 - Public Works										
Program 4750 - Public Works - Streets Maint.										
3355.001	State Gas Tax Section 2106	86,023.00	.00	86,023.00	.00	.00	53,868.55	32,154.45	63	106,638.32
3355.002	State Gas Tax Section 2107	211,771.00	.00	211,771.00	.00	.00	99,681.06	112,089.94	47	189,478.81
3355.003	State Gas Tax Section 2107.5	6,000.00	.00	6,000.00	.00	.00	.00	6,000.00	0	6,000.00
3355.005	State Gas Tax Section 2105	113,813.00	.00	113,813.00	.00	.00	58,971.89	54,841.11	52	115,631.96
3355.006	State Gas Tax RSTP Regional Surface Trans Prog	270,000.00	30,000.00	300,000.00	.00	.00	.00	300,000.00	0	335,653.32
3355.007	State Gas Tax Section 2103	233,375.00	21,611.00	254,986.00	.00	.00	191,397.89	63,588.11	75	209,958.67
3410.150	Administrative Services Late Fees	100.00	.00	100.00	.00	.00	119.53	(19.53)	120	120.23
3610.100	Interest Revenue Investments	.00	.00	.00	.00	.00	.00	.00	+++	57.73
3901.140	Refunds & Reimbursements Negligence Cost Recovery Fees	5,000.00	(3,000.00)	2,000.00	99.06	.00	2,027.55	(27.55)	101	7,274.87
3902.100	Miscellaneous Revenue General	32,500.00	(500.00)	32,000.00	.00	.00	32,000.00	.00	100	1,157.51
3910.110	Transfers In From Local Transportation Fund	.00	.00	.00	.00	.00	.00	.00	+++	3,852.18
3910.112	Transfers In From Federal CMAQ Fund	41,683.00	8,378.00	50,061.00	.00	.00	50,061.09	(.09)	100	48,995.86
3910.132	Transfers In From HSIP Grant	15,165.00	(1,222.00)	13,943.00	.00	.00	13,942.73	.27	100	5,117.91
3910.510	Transfers In From Impact Fees Road Imp Fund	.00	.00	.00	.00	.00	.00	.00	+++	1,242.49
3910.900	Transfers In From Transit Fund	2,657.00	(214.00)	2,443.00	.00	.00	2,443.14	(.14)	100	.00
Program 4750 - Public Works - Streets Maint.	Totals	\$1,018,087.00	\$55,053.00	\$1,073,140.00	\$99.06	\$0.00	\$504,513.43	\$568,626.57	47%	\$1,031,179.86
Program 4755 - Public Works - Maint. Projects										
Cost Center Activity 472 - Digout										
3910.110	Transfers In From Local Transportation Fund	.00	.00	.00	.00	.00	.00	.00	+++	74,203.72
Cost Center Activity 472 - Digout	Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$74,203.72
Cost Center Activity 473 - Road Markings/Legends										
3910.110	Transfers In From Local Transportation Fund	.00	.00	.00	.00	.00	.00	.00	+++	30,653.65
Cost Center Activity 473 - Road Markings/Legends	Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$30,653.65
Program 4755 - Public Works - Maint. Projects	Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$104,857.37
Department 45 - Public Works	Totals	\$1,018,087.00	\$55,053.00	\$1,073,140.00	\$99.06	\$0.00	\$504,513.43	\$568,626.57	47%	\$1,136,037.23
	REVENUE TOTALS	\$1,018,087.00	\$55,053.00	\$1,073,140.00	\$99.06	\$0.00	\$504,513.43	\$568,626.57	47%	\$1,136,037.23



Budget Performance Report

Fiscal Year to Date 02/28/14

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund 2120 - State Gas Tax										
EXPENSE										
Department 45 - Public Works										
Program 4750 - Public Works - Streets Maint.										
5101	Salaries - Permanent	438,118.00	1,491.00	439,609.00	32,559.12	.00	272,694.60	166,914.40	62	382,107.76
5103.101	Differential Pay On Call	.00	.00	.00	1,560.00	.00	13,578.00	(13,578.00)	+++	19,530.00
5103.102	Differential Pay Out of Class	.00	.00	.00	.00	.00	24.30	(24.30)	+++	54.90
5105	Salaries - Overtime/FLSA	8,000.00	508.00	8,508.00	294.32	.00	4,301.51	4,206.49	51	4,746.25
5106.100	Incentives & Admin Leave Administrative Leave	7,742.00	219.00	7,961.00	.00	.00	.00	7,961.00	0	5,776.99
5106.200	Incentives & Admin Leave Gym Reimbursement	731.00	(546.00)	185.00	2.70	.00	8.10	176.90	4	5.40
5107	Car Allowance/Mileage	432.00	3.00	435.00	36.00	.00	291.00	144.00	67	504.00
5109.101	Allowances Boot Allowance	2,100.00	.00	2,100.00	.00	.00	2,100.00	.00	100	1,995.00
5111	Medicare	5,744.00	(90.00)	5,654.00	405.56	.00	3,462.96	2,191.04	61	5,921.45
5112.101	Retirement Contribution PERS	45,667.00	(187.00)	45,480.00	3,531.66	.00	29,570.35	15,909.65	65	40,244.57
5112.102	Retirement Contribution Social Security	.00	.00	.00	.00	.00	16.25	(16.25)	+++	.00
5113	Worker's Compensation	48,314.00	9.00	48,323.00	.00	.00	36,242.70	12,080.30	75	54,792.00
5114.101	Health Insurance Medical	76,213.00	1,404.00	77,617.00	5,612.45	.00	44,995.98	32,621.02	58	60,390.89
5114.102	Health Insurance Dental	.00	.00	.00	855.58	.00	6,213.69	(6,213.69)	+++	8,662.72
5114.103	Health Insurance Vision	.00	.00	.00	88.26	.00	626.05	(626.05)	+++	761.96
5115	Unemployment Compensation	.00	.00	.00	212.65	.00	1,939.24	(1,939.24)	+++	.00
5116.101	Life and Disability Insurance Life & Disab.	4,537.00	344.00	4,881.00	159.61	.00	1,277.29	3,603.71	26	1,748.06
5116.102	Life and Disability Insurance Long Term/Short Term Disability	.00	.00	.00	280.29	.00	1,911.36	(1,911.36)	+++	2,437.00
5119.100	Retiree Costs Medical Insurance	18,867.00	(3,703.00)	15,164.00	1,170.04	.00	10,484.32	4,679.68	69	18,947.39
5201.100	Office Supplies General	100.00	.00	100.00	.00	.00	20.96	79.04	21	136.68
5202.100	Operating Supplies General	3,330.00	.00	3,330.00	.00	.00	1,270.11	2,059.89	38	2,100.05
5203.100	Repairs and Maint Supplies General	52,800.00	.00	52,800.00	7,015.48	1,693.13	23,953.68	27,153.19	49	50,668.04
5204	Subscriptions and Code Books	500.00	.00	500.00	.00	.00	.00	500.00	0	230.55
5209.101	Auto Fuel Expense Town Vehicles	29,500.00	(1,500.00)	28,000.00	932.28	.00	15,419.08	12,580.92	55	25,188.54
5209.105	Auto Fuel Expense Employee Personal Vehicle Use	100.00	(100.00)	.00	.00	.00	.00	.00	+++	.00
5210.100	Postage General	20.00	.00	20.00	.00	.00	.46	19.54	2	2.70
5211.137	Utilities Electric and Gas	30,000.00	500.00	30,500.00	.00	.00	15,300.08	15,199.92	50	28,522.04
5211.139	Utilities Propane	3,000.00	(1,000.00)	2,000.00	.00	.00	747.18	1,252.82	37	1,381.33
5213.100	Professional/Contract Services General	4,900.00	.00	4,900.00	(550.00)	.00	612.00	4,288.00	12	28,709.41
5214.100	Repair and Maint Service General	114,831.00	.00	114,831.00	.00	.00	34,667.45	80,163.55	30	72,066.58
5215.100	Rents and Leases Miscellaneous	13,000.00	(8,370.00)	4,630.00	.00	.00	80.00	4,550.00	2	.00
5215.131	Rents and Leases Street Maintenance Equipment	.00	.00	.00	.00	.00	.00	.00	+++	3,168.75
5216.100	Communications General Services	5,660.00	(360.00)	5,300.00	55.00	.00	3,029.30	2,270.70	57	3,062.84
5218.100	Advertising General	100.00	.00	100.00	.00	.00	.00	100.00	0	1,617.12
5219.100	Printing General	150.00	.00	150.00	.00	.00	53.54	96.46	36	57.92
5220.100	Employee Development General	5,750.00	.00	5,750.00	.00	.00	650.55	5,099.45	11	1,327.22



Budget Performance Report

Fiscal Year to Date 02/28/14

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund 2120 - State Gas Tax										
EXPENSE										
Department 45 - Public Works										
Program 4750 - Public Works - Streets Maint.										
5223.101	Meals and Refreshments Employee Meals-MOU Overtime	400.00	(200.00)	200.00	.00	.00	75.00	125.00	38	12.00
5223.105	Meals and Refreshments Emergencies and Meetings	1,000.00	(500.00)	500.00	.00	.00	.00	500.00	0	61.15
5280.100	Bad Debt Write Off Expense	.00	.00	.00	.00	.00	.00	.00	+++	729.12
5304	Furniture & Equipment	12,400.00	4,500.00	16,900.00	.00	.00	4,091.30	12,808.70	24	2,434.11
5305	Vehicles	.00	8,370.00	8,370.00	.00	.00	8,369.75	.25	100	.00
5501	Debt Service Payment - Principal	29,854.00	.00	29,854.00	96.65	.00	29,854.30	(.30)	100	37,963.22
5910.010	Transfers Out To General Fund	166,495.00	1,865.00	168,360.00	.00	.00	64,043.00	104,317.00	38	128,366.00
5910.100	Transfers Out To Capital Projects	45,051.00	4,743.00	49,794.00	.00	.00	49,794.00	.00	100	.00
Program 4750 - Public Works - Streets Maint. Totals		\$1,175,406.00	\$7,400.00	\$1,182,806.00	\$54,317.65	\$1,693.13	\$681,769.44	\$499,343.43	58%	\$996,431.71
Program 4755 - Public Works - Maint. Projects										
Cost Center Activity 471 - Overlay										
5213.100	Professional/Contract Services General	79,000.00	(633.00)	78,367.00	.00	.00	78,367.24	(.24)	100	.00
Cost Center Activity 471 - Overlay Totals		\$79,000.00	(\$633.00)	\$78,367.00	\$0.00	\$0.00	\$78,367.24	(\$0.24)	100%	\$0.00
Cost Center Activity 472 - Digout										
5213.100	Professional/Contract Services General	.00	.00	.00	.00	.00	.00	.00	+++	74,203.72
Cost Center Activity 472 - Digout Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$74,203.72
Cost Center Activity 473 - Road Markings/Legends										
5213.100	Professional/Contract Services General	.00	.00	.00	.00	.00	.00	.00	+++	30,653.65
Cost Center Activity 473 - Road Markings/Legends Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$30,653.65
Program 4755 - Public Works - Maint. Projects Totals		\$79,000.00	(\$633.00)	\$78,367.00	\$0.00	\$0.00	\$78,367.24	(\$0.24)	100%	\$104,857.37
Department 45 - Public Works Totals		\$1,254,406.00	\$6,767.00	\$1,261,173.00	\$54,317.65	\$1,693.13	\$760,136.68	\$499,343.19	60%	\$1,101,289.08
EXPENSE TOTALS		\$1,254,406.00	\$6,767.00	\$1,261,173.00	\$54,317.65	\$1,693.13	\$760,136.68	\$499,343.19	60%	\$1,101,289.08
Fund 2120 - State Gas Tax Totals										
REVENUE TOTALS		1,018,087.00	55,053.00	1,073,140.00	99.06	.00	504,513.43	568,626.57	47	1,136,037.23
EXPENSE TOTALS		1,254,406.00	6,767.00	1,261,173.00	54,317.65	1,693.13	760,136.68	499,343.19	60	1,101,289.08
Fund 2120 - State Gas Tax Totals		(\$236,319.00)	\$48,286.00	(\$188,033.00)	(\$54,218.59)	(\$1,693.13)	(\$255,623.25)	\$69,283.38		\$34,748.15
Grand Totals										
REVENUE TOTALS		11,689,329.00	171,299.00	11,860,628.00	137,552.03	.00	5,995,874.12	5,864,753.88	51	11,914,317.09
EXPENSE TOTALS		11,921,151.00	(113,165.00)	11,807,986.00	527,572.91	672.64	6,481,627.88	5,325,685.48	55	11,840,820.39
Grand Totals		(\$231,822.00)	\$284,464.00	\$52,642.00	(\$390,020.88)	(\$672.64)	(\$485,753.76)	\$539,068.40		\$73,496.70