



Town of Paradise

Town Council Meeting Agenda

6:00 P.M. - January 09, 2018

Date/Time: 2nd Tuesday of each month at 6:00 p.m.
Location: Town Hall Council Chamber, 5555 Skyway, Paradise, CA

Mayor, Jody Jones
Vice Mayor, Greg Bolin
Council Member, Scott Lotter
Council Member, Melissa Schuster
Council Member, Mike Zuccolillo

Town Manager, Lauren Gill
Town Attorney, Dwight L. Moore
Town Clerk, Dina Volenski
Community Development Director, Craig Baker
Finance Director/Town Treasurer, Gina Will
Public Works Director/Town Engineer, Marc Mattox
Division Chief, CAL FIRE/Paradise Fire, David Hawks
Chief of Police, Gabriela Tazzari-Dineen

Meeting Procedures

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

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

1. OPENING

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

- 1e. Special recognition is awarded to sworn and non-sworn police personnel and volunteers for their exemplary contributions to the department.
 - David "Reece" Akin – 2017 Police Officer of the Year
 - Jeannette Huggins – 2017 Public Safety Dispatcher of the Year
 - Kay Manley – 2017 Civilian Employee of the Year
 - Bob Carrasca - 2017 Volunteer in Police Service of the Year
 - Marina Runnells – 2017 Paradise Animal Shelter Helper (PASH) of the Year
 - David Smith– 2017 Paradise Animal Shelter Helper (PASH) of the Year

- 1f. Presentation - Independent PASH Survey Results presented by Ellen Michels of PASH.

2. CONSENT CALENDAR

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

- 2a. p5 Approve minutes of the December 12, 2017 Regular Town Council meeting.

- 2b. p13 Approve December Cash Disbursements in the amount of \$1,050,584.76.

- 2c. p21 Waive the second reading of the entire Town Ordinance No. 567 and approve reading by title only and adopt Town Ordinance No. 567, "An Ordinance of the Town of Paradise Amending Section 16.11.020 Relating to Subdivision Improvement Agreements".

3. ITEMS REMOVED FROM CONSENT CALENDAR

4. PUBLIC COMMUNICATION

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

5. PUBLIC HEARINGS

For items that require a published legal notice and/or a mailed notice.

Public Hearing Procedure:

- A. Staff Report
- B. Mayor opens the hearing for public comment in the following order:
 - i. Project proponents (in favor of proposal)
 - ii. Project opponents (against proposal)
 - iii. Rebuttals – if requested
- C. Mayor closes the hearing
- D. Council discussion and vote

5a. p31 1. Conduct a public hearing to solicit comments and/or suggestions regarding the 2018-2019 Annual Plan funding priorities; and, 2. Approve the formation of a public services subcommittee to consider input and requests for public services funding; and, 3. Appoint two Council members to the public services subcommittee.

6. COUNCIL CONSIDERATION

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

6a. p35 1. Consider adopting Resolution No. 18-___, A Resolution of the Town Council of the Town of Paradise approving the plans and specifications for the Fleet Maintenance Bay Addition and authorizing advertisement for bids on the project. (ROLL CALL VOTE)

6b. p41 1. Consider implementing a low fee Business License program that benefits new and existing businesses, while promoting the health and safety of Paradise residents; and, 2. Consider waiving the entire reading of proposed Ordinance No. ___ and approve reading by title only; and, consider introducing Town of Paradise Ordinance No. ___, an Ordinance adding Chapter 5.22 to the Paradise Municipal Code Relating to Business License; and, 3. Direct staff to update the Master Fee Schedule to reflect the Business License fee. (ROLL CALL VOTE)

6c. p54 1. Review the 2016/17 audit adjustment described in the report; and, 2. Review and approve the 2017/18 mid-year budget report and budget adjustments; and, 3. Review and File GASB 45 actuarial report; and, 4. Review the results of the California Municipal Financial Health Diagnostic Tool; and, 5. Review the results of the General Fund 5-Year Budget Projection and Long Range Financial Projection; and, 6. Provide direction to staff for scheduling a Town Council goal setting workshop to discuss 2018/19 budget priorities. (ROLL CALL VOTE)

6d. p132 Consider Awarding a contract for the Yellowstone Kelly Heritage Trailway Enhancement Project. Contract No. 16-02 State Project No. ATPL 5425 (034) or reject all bids and direct staff to re-advertise the project. (The bid opening is scheduled for January 8, 2018 at 11:00 A.M.

The bid data, cost and contractor recommendation will be made during the January 9, 2018 regular Town Council meeting.) (ROLL CALL VOTE)

7. COUNCIL INITIATED ITEMS AND REPORTS

- 7a. Council initiated agenda items
- 7b. Council reports on committee representation
- 7c. Future Agenda Items

8. STAFF COMMUNICATION

- Town Manager Report
- Community Development Director

9. CLOSED SESSION - None

10. ADJOURNMENT

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

TOWN/ASSISTANT TOWN CLERK SIGNATURE	

MINUTES
PARADISE TOWN COUNCIL
REGULAR MEETING – 6:00 PM – December 12, 2017

1. OPENING

The Regular Meeting of the Paradise Town Council was called to order by Mayor Lotter at 6:00 p.m. in the Town Council Chamber located at 5555 Skyway, Paradise, California who led the Pledge of Allegiance to the Flag of the United States of America. An invocation was offered by Council Member Mike Zuccolillo.

COUNCIL MEMBER PRESENT: Greg Bolin, Jody Jones, Melissa Schuster, Mike Zuccolillo and Scott Lotter, Mayor.

COUNCIL MEMBERS ABSENT: None

STAFF PRESENT: Town Manager Lauren Gill, Town Attorney Dwight Moore, Town Clerk Dina Volenski, Public Works Director/Town Engineer Marc Mattox, Administrative Analyst Colette Curtis, Business and Housing Services Director Kate Anderson, Police Chief Gabriela Tazarri-Dineen and Community Development Director Craig Baker.

The 2017 year in review was presented by Mayor Scott Lotter. Mayor Lotter highlighted the following accomplishments: Completed the Town of Paradise Alternatives Analysis and Feasibility Report, which lays the groundwork for future funding for a proposed wastewater project; Honey Fire – Successful handling of this critical fire, safely evacuated residents; Implemented Code Red emergency notification system; Completed renovation of Town Hall, including opening the front door for better citizen access; Abated public health and safety hazards in Town through the receivership process; Hired 3 new Police Officers; Worked with Measure C Committee to provide Online Dog Licensing, Funding for two Animal Control Officers, Concrete repair at the Animal Shelter, Maintained the Cal Fire Contract, Purchased new Fire Engine (delivery expected late January 2018), Purchased three new Police Vehicles, Roof Replacement and emergency generator at Paradise PD, Sponsored two Academy Cadets (graduated this month and sworn in yesterday), Bille Rd. Overlay from Fern to Oliver. Other accomplishments included: Worked with the Yellowstone Kelly Committee and the Gold Nugget Museum to rename the Memorial Trailway the “Yellowstone Kelly Heritage Trailway” and to install memorial plaques creating a historical destination in Paradise; Participated in the 4th annual Arlan Hudson Make a Difference Day, with over 250 volunteers giving back to their community; Continued commitment to online access by providing clearance to record services online; Working with Achieve to bring a Charter High School to the Paradise Community Village Property; Pearson Rd. Safe Routes to school Project – installed sidewalk, curb and gutter on both sides of Pearson Rd providing kids a safe place to walk to school; Maxwell Dr. Safe Routes to school Project – installed sidewalk, curb and gutter on both sides of Maxwell Rd providing kids a safe place to walk and ride bikes to school; Storm repair/rebuild on Greenwood Dr.; Cypress Curve Realignment Project; Paradise Road Safety Study (being conducted

now); Continued Shop with a Cop providing disadvantaged local children an opportunity to buy Christmas gifts for their family, and then watch a movie while their gifts are wrapped by Paradise High School Cheerleaders.

Vice Mayor Jones presented Scott Lotter with a Certificate of Appreciation and thanked him for his service as Mayor from December 13, 2016 through December 12, 2017.

Mayor Lotter stated that in order for the Council to discuss and make the recommendation on the below matter, the item must be formally added to the agenda. It takes a two-thirds vote to add the item to the agenda, or if less than two-thirds are present, a unanimous vote of those present.

As such, Council is requested to take the following actions:

Council action requested: (1) Pursuant to Government Code Section 54954.2(b)(2) the Town Council finds that there is a need to take immediate action and that the need for action came to the attention of the Town subsequent to the posting of the agenda.

The action relates to the following item:

Agenda item 9(a) Pursuant to Government Code section 54956.95(b) the Town Council will hold a closed session relating to the following pending Worker's Compensation Claim:

David Cruz v. Town of Paradise Workers Compensation Appeals Board Case No. NCWA-557421.

Motion by Zuccolillo, seconded by Jones, the Town Council finds that there is a need to take immediate action and that the need came to the attention of the Town after the posting of the agenda and added agenda item No. 9(a) Pursuant to Government Code section 54956.95(b) the Town Council will hold a closed session relating to the following pending Worker's Compensation Claim:

David Cruz v. Town of Paradise Workers Compensation Appeals Board Case No. NCWA-557421. Roll call vote was unanimous.

- 1a. Town Council election of Mayor and Vice-Mayor for a one-year term beginning December 12, 2017 through December 11, 2018.

Mayor Lotter turned the meeting over to Town Clerk Volenski who opened nominations for the position of Mayor for a one-year term beginning December 12, 2017 through December 11, 2018.

Melissa Schuster nominated Jody Jones to serve as Mayor for a one-year term.

MOTION by Lotter, seconded by Bolin, closed the nominations for Mayor. A unanimous voice vote closed the nominations.

Roll call vote on Jody Jones to serve as Mayor for a one-year term through December 11, 2018 was unanimous. Town Clerk Volenski turned the meeting over to Mayor Jones who opened nominations for the position of Vice Mayor for a one-year term. Ayes of Bolin, Lotter, Schuster, Zuccolillo and Mayor Jones.

Scott Lotter nominated Greg Bolin to serve as Vice Mayor.

Motion by Lotter, seconded by Jones, closed the nominations for Vice Mayor. A unanimous voice vote closed the nominations for Vice Mayor.

By unanimous roll call vote, the Council appointed Greg Bolin to serve as Vice Mayor for a one-year term commencing December 12, 2017. Ayes of Bolin, Lotter, Schuster, Zuccolillo and Mayor Jones.

2. CONSENT CALENDAR

MOTION by Bolin, seconded by Zuccolillo, approved all consent calendar items 2a-2h as presented. Roll call vote was unanimous.

- 2a. Approved minutes of the November 14, 2017 Regular Town Council meeting.
- 2b. Approved November 2017 Cash Disbursements in the amount of \$1,161,491.38. (310-10-032)
- 2c. Adopted Resolution No. 17-52, A Resolution of the Town Council of the Town of Paradise rescinding Resolution No. 17-01 and adopting a new resolution Authorizing Submittal of an application to the California State Department of Housing and Community Development for funding under the HOME Investment Partnerships Program and if selected, the execution of a standard agreement, any amendments thereto, and of any related documents necessary to participate in the HOME Investment Partnerships Program". (710-10-89)
- 2d. Adopted Resolution No. 17-53, A Resolution of the Town Council of the Town of Paradise approving the plans and specifications for the Yellowstone Kelly Heritage Trailway Class I Enhancements and authorized advertisement for bids on the project. (510-20-177, 950-40-036)
- 2e. Adopted Resolution 17-54, A Resolution of the Town Council of the Town of Paradise Declaring the described property (Exhibit A) as surplus Property, authorizing the Police Department to dispose of the property. (380-10-03)
- 2f. Reviewed and filed the 1st Quarter Investment Report for the Fiscal Year Ended June 30, 2018. (360-30-06)

- 2g. Concurred with staff recommendation to file a CEQA Notice of Exemption for the Paradise Gap Closure Complex. (950-40-039, 510-20-164)
- 2h. Adopted Resolution No. 17-55, A Resolution of the Town Council of the Town of Paradise rejecting all bids and declaring that the Animal Control Kennel Surface Coating 2017 Project can be performed by hourly labor, or supplies can be furnished on the open market; and, authorized the Town Manager to negotiate with and execute an agreement with day labor to complete the Animal Control Kennel Surface Coating 2017. (280-60-004)

3. ITEMS REMOVED FROM CONSENT CALENDAR - None

4. PUBLIC COMMUNICATION

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

- 1. Ward Habriel – thanked Council for all the accomplishments over the past year, informed Council about Love Paradise, attended the Fire Safe Council meeting emphasizing the Town’s evacuation plan and stated that the Road Safety study is providing a great benefit to the Town of Paradise.
- 2. Virgil Hales – shared with Town Council the benefits of cannabis.

5. PUBLIC HEARINGS - None

6. COUNCIL CONSIDERATION

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

- 6a. **MOTION by Lotter, seconded by Bolin**, Approved the following actions relating to recruitment for a vacancy on the Paradise Planning Commission:

Approved the Notice of Vacancy and application and authorized staff to advertise the existing vacancy on the Planning Commission, which will include a legal notice, posting on the Town’s Website, Face book page and a media release.

- a. Set an application deadline of January 9, 2018 at 5:00 p.m.:
- b. Designated Town Council Members Bolin and Zuccolillo to serve as an interview panel for the Planning Commission interview process.

- c. Directed staff to assist the interview panel by providing suggested questions and a scoring matrix for candidates, and coordinating the date(s) and time(s) for the interviews during the week of January 15 or January 22, 2018.
- d. Scheduled appointment to the vacancy for the February 13, 2018, regular meeting with appointment to become effective immediately. Roll call vote was unanimous. (760-45-12)
- 6b. Appointed Council representatives and alternates to represent the Town of Paradise on various local and regional boards, committees and commissions. (List of appointments attached to the minutes) (120-10-10)
- 6c. **MOTION by Lotter, seconded by Schuster**, 1. Authorized staff to extend Public Safety Recruitment Incentives as approved on December 13, 2016 until December 31, 2018, and, 2. Authorized staff to add a recruitment incentive specific to the position of Chief of Police. Roll call vote was unanimous. (650-60-11)
- 6d. **MOTION by Lotter, seconded by Zuccolillo**, 1. Waived the entire reading of proposed Ordinance No. 567 and approved reading by title only; and, 2. Introduced Town of Paradise Ordinance No. 567, an Ordinance to amend Chapter 16.11 of the Paradise Municipal Code (PMC) relating to forms of security for deferred construction of subdivision improvements that are the subject of improvement agreements within the Town of Paradise. Roll call vote was unanimous.
- 6e. **MOTION by Lotter, seconded by Bolin**, Awarded the contract for the Microbial Remediation project at 5595 Black Olive Drive to Service Masters by Cronic in the amount of \$18,457.65 with a contingency amount added not to exceed \$24,000. Roll call vote was unanimous. (510-20-183, 280-60-004)

7. COUNCIL INITIATED ITEMS AND REPORTS

- 7a. Council initiated agenda items – None
- 7b. Council reports on committee representation

Council Member Zuccolillo attended the swear in of two new officers and the Shop with a Cop event.

Council Member Schuster attended the Shasta Cascade Wonderland Association meeting, TBID-Explore Butte County, League of California Cities Sacramento Division, Blue Zone Paradise, VIPS Dinner and Swear in of two new officers.

Council Member Lotter attended LAFCO meeting, VIPS Dinner, Shop with A Cop, Swear in of two new officers, announced a fundraiser for a new drinking fountain on the

trailway and was re-appointed to the League of California Cities Public Safety Policy Committee.

Mayor Jones and Manager Gill met with Congressman LaMalfa and Senator Nielson regarding funding for the sewer project in Paradise and attended the swear in of two new officers.

7c. Future Agenda Items – None

8. STAFF COMMUNICATION

Town Manager Report

Manager Gill reported on the Business License public workshops, will be meeting with the Business license committee again and bringing a proposed ordinance to the Town Council at the January meeting; announced the Safe Street for Paradise workshop that will be held on Thursday, December 14th at Sierra Hall, stated that the Council's goals are being achieved and that the Animal Control model is being reviewed.

- Community Development Director Baker provided an update on the following projects: Safeway Black Olive Drive Center, Starbucks, Westside Pizza, Lynn's Optimo, Mama Celeste's Gastropub and Pizzeria, Christian Hope Church, Taco Bell, Jack in the Box, Woodview Retirement Cottages and Capay Hops Factory.

9. CLOSED SESSION

At 7:02 p.m. Mayor Jones announced that pursuant to Government Code section 54956.95(b) the Town Council will hold a closed session relating to the following pending Workers' Compensation Claim:

David Cruz v. Town of Paradise Workers Compensation Appeals Board Case No. NCWA – 557421

At 7:11 Town Council stated that they had reviewed the request for an extension of medical leave for David Cruz and approved it for 11½ weeks commencing December 15, 2017.

10. ADJOURNMENT

Mayor Jones adjourned the Council meeting at 7:14 p.m.

Date Approved:

By: _____
Jody Jones, Mayor

Attest:

Dina Volenski, CMC, Town Clerk



**2018 TOWN COUNCIL
REPRESENTATION**

**BUTTE COUNTY
COMMITTEES/COMMISSIONS**

BUTTE COUNTY		Bolin	Jones	Lotter	Schuster	Zuccolillo
1.	Air Quality Management District		R	A		
2.	Association of Governments		R	A		
3.	City Selection Committee (Mayor)		R			
4.	Disaster Council (Mayor)		R			
5.	Local Area Formation Commission (LAFCo) (Lotter through 5/2019 – Appointed by City Selection Committee)			R		
6.	Mosquito and Vector Control Board				R	
7.	Waste Mgt Local Task Force	R				A
8.	Water Advisory Committee (4-year term)					R
9.	City/County Ad Hoc Committee			R		
10.	Lake Oroville Supplemental Benefits Fund			R		
11.	T-BID				R	

LOCAL COMMITTEES/COMMISSIONS

PARADISE		Bolin	Jones	Lotter	Schuster	Zuccolillo
1.	Paradise Community Village			R		A
2.	Paradise Irrigation District Liaison	R				R
3.	Paradise Rec. & Park District Liaison	R				R
4.	Paradise Solid Waste Committee	R	R			
5.	Onsite Ad Hoc Committee	R				R
6.	Finance Committee (Mayor & Vice Mayor)	R	R			
7.	Oversight Board to Successor Agency (Mayor Appointment)			R		

TOWN OF PARADISE

CASH DISBURSEMENTS REPORT

FOR THE PERIOD OF
DECEMBER 1, 2017 - DECEMBER 31, 2017

December 1, 2017 - December 31, 2017

Check Date	Pay Period End	DESCRIPTION	AMOUNT
12/01/17	11/26/17	Net Payroll - Direct Deposits & Checks	\$114,078.99
12/15/17	12/10/17	Net Payroll - Direct Deposits & Checks	\$115,471.65
12/29/17	12/24/17	Net Payroll - Direct Deposits & Checks	\$125,100.26
TOTAL NET WAGES PAYROLL			\$354,650.90

Accounts Payable

PAYROLL VENDORS: TAXES, PERS, DUES, INSURANCE, ETC.	\$306,289.90
OPERATIONS VENDORS: SUPPLIES, CONTRACTS, UTILITIES, ETC.	\$389,643.96
TOTAL CASH DISBURSEMENTS - ACCOUNTS PAYABLE (Detail attached)	<u>\$695,933.86</u>
GRAND TOTAL CASH DISBURSEMENTS	<u><u>\$1,050,584.76</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: 12/1/2017 - To Payment Date: 12/31/2017

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>									
68080	12/01/2017	Open			Accounts Payable	Aflac	\$189.92		
68081	12/01/2017	Open			Accounts Payable	BLOOD SOURCE	\$57.00		
68082	12/01/2017	Open			Accounts Payable	EVERBANK COMMERCIAL FINANCE, INC	\$906.47		
68083	12/01/2017	Open			Accounts Payable	GALLAGHER, CRAIG	\$458.71		
68084	12/01/2017	Open			Accounts Payable	HONEYWELL, JANICE, J.	\$955.41		
68085	12/01/2017	Open			Accounts Payable	ICMA 457 - VANTAGEPOINT	\$50.00		
68086	12/01/2017	Open			Accounts Payable	JEFFORDS, ROBERT, D.	\$478.07		
68087	12/01/2017	Open			Accounts Payable	Met Life	\$8,360.85		
68088	12/01/2017	Open			Accounts Payable	MOORE, DWIGHT, L.	\$14,076.00		
68089	12/01/2017	Open			Accounts Payable	OPERATING ENGINEERS	\$846.00		
68090	12/01/2017	Open			Accounts Payable	PARADISE AUTO BODY	\$4,304.44		
68091	12/01/2017	Open			Accounts Payable	PARADISE POLICE OFFICERS ASSOCIATION	\$1,978.58		
68092	12/01/2017	Open			Accounts Payable	PARADISE TRANSMISSIONS	\$2,490.25		
68093	12/01/2017	Open			Accounts Payable	Santander Leasing LLC	\$43,842.21		
68094	12/01/2017	Open			Accounts Payable	SBA Monarch Towers III LLC	\$131.59		
68095	12/01/2017	Open			Accounts Payable	STATE DISBURSEMENT UNIT	\$194.76		
68096	12/01/2017	Open			Accounts Payable	SUN LIFE INSURANCE	\$4,353.70		
68097	12/01/2017	Open			Accounts Payable	SUPERIOR VISION SVC NGLIC	\$655.92		
68098	12/01/2017	Open			Accounts Payable	TOP CONFIDENTIAL MID MGMT ASSOCIATION	\$100.00		
68099	12/01/2017	Open			Accounts Payable	WESTAMERICA BANK	\$7,813.91		
68100	12/07/2017	Open			Accounts Payable	AgendaPal Corporation	\$399.00		
68101	12/07/2017	Open			Accounts Payable	Alvies, John	\$16.00		
68102	12/07/2017	Open			Accounts Payable	ARAMARK UNIFORM SERV. INC.	\$53.78		
68103	12/07/2017	Open			Accounts Payable	AT&T MOBILITY	\$84.80		
68104	12/07/2017	Open			Accounts Payable	AWARDS COMPANY	\$263.08		
68105	12/07/2017	Open			Accounts Payable	Big O Tires	\$444.95		
68106	12/07/2017	Open			Accounts Payable	Butte County Public Health Dept - Health Clinic	\$174.00		
68107	12/07/2017	Open			Accounts Payable	BUTTE REGIONAL TRANSIT	\$2,593.50		
68108	12/07/2017	Open			Accounts Payable	CARRIGAN, GERALD	\$1,190.00		
68109	12/07/2017	Open			Accounts Payable	Coastland	\$293.68		
68110	12/07/2017	Open			Accounts Payable	CRAIG DREBERTS AUTOMOTIVE	\$1,030.04		
68111	12/07/2017	Open			Accounts Payable	DOBRICH & SONS SEPTIC	\$2,299.20		
68112	12/07/2017	Open			Accounts Payable	DON'S SAW & MOWER	\$202.07		
68113	12/07/2017	Open			Accounts Payable	Door Company Inc, The	\$266.00		
68114	12/07/2017	Open			Accounts Payable	Dude Solutions	\$1,178.33		
68115	12/07/2017	Open			Accounts Payable	DURHAM PENTZ TRUCK CENTER	\$387.94		
68116	12/07/2017	Open			Accounts Payable	ENTENMANN-ROVIN COMPANY	\$123.93		
68117	12/07/2017	Open			Accounts Payable	EXPERTS IN YOUR HOME	\$2,687.00		
68118	12/07/2017	Open			Accounts Payable	Fleming Construction	\$1,177.81		
68119	12/07/2017	Open			Accounts Payable	Fleming Construction	\$2,738.33		
68120	12/07/2017	Open			Accounts Payable	Fleming Construction	\$3,472.21		
68121	12/07/2017	Open			Accounts Payable	Goodyear Tire & Rubber Company	\$1,571.06		
68122	12/07/2017	Open			Accounts Payable	HLP, INC / CHAMELEON SOFTWARE PRODUCTS	\$1.05		

TOWN OF PARADISE

CASH DISBURSEMENTS REPORT

From Payment Date: 12/1/2017 - To Payment Date: 12/31/2017

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
68123	12/07/2017	Open			Accounts Payable	Housing Authority of the County of Butte	\$1,360.00		
68124	12/07/2017	Open			Accounts Payable	I.M.P.A.C. PAYMENTS IMPAC GOV SVCS/US BANCORP	\$6,402.55		
68125	12/07/2017	Open			Accounts Payable	INLAND BUSINESS MACHINES	\$740.81		
68126	12/07/2017	Open			Accounts Payable	INTERNATIONAL CODE COUNCIL, INC	\$150.00		
68127	12/07/2017	Open			Accounts Payable	INTERSTATE OIL COMPANY	\$235.66		
68128	12/07/2017	Open			Accounts Payable	JAMES RIOTTO & ASSOCIATES	\$400.00		
68129	12/07/2017	Open			Accounts Payable	KNIFE RIVER CONSTRUCTION	\$474.85		
68130	12/07/2017	Open			Accounts Payable	LEHR AUTO ELECTRIC STOMMEL, INC.	\$13,089.22		
68131	12/07/2017	Open			Accounts Payable	MANN, URRUTIA, NELSON, CAS & ASSOC, LLP	\$17,500.00		
68132	12/07/2017	Open			Accounts Payable	Mark Thomas & Company Inc	\$477.46		
68133	12/07/2017	Open			Accounts Payable	MATHEWS READYMIX LLC	\$1,159.37		
68134	12/07/2017	Open			Accounts Payable	MATTHEW D THOMPSON CONSTRUCTION	\$9,616.50		
68135	12/07/2017	Open			Accounts Payable	Michael Baker International, Inc.	\$13,743.18		
68136	12/07/2017	Open			Accounts Payable	MID VALLEY TITLE & ESCROW	\$500.00		
68137	12/07/2017	Open			Accounts Payable	Mt Shasta Spring Water Co., Inc	\$82.66		
68138	12/07/2017	Open			Accounts Payable	NORMAC INC	\$263.37		
68139	12/07/2017	Open			Accounts Payable	North State Tire Co. Inc.	\$97.00		
68140	12/07/2017	Open			Accounts Payable	NORTHGATE PETROLEUM CO	\$6,204.65		
68141	12/07/2017	Open			Accounts Payable	NORTHSTATE AGGREGATE, INC.	\$922.35		
68142	12/07/2017	Open			Accounts Payable	O'REILLY AUTO PARTS	\$488.55		
68143	12/07/2017	Open			Accounts Payable	OFFICE DEPOT ACCT#36233169	\$540.65		
68144	12/07/2017	Open			Accounts Payable	PACIFIC GAS & ELECTRIC	\$142.62		
68145	12/07/2017	Open			Accounts Payable	PARADISE IRRIGATION DIST	\$342.03		
68146	12/07/2017	Open			Accounts Payable	PARADISE SURPLUS	\$21.50		
68147	12/07/2017	Open			Accounts Payable	PEERLESS BUILDING MAINT	\$1,440.00		
68148	12/07/2017	Open			Accounts Payable	PETERS RUSH HABIB & MCKENNA	\$280.00		
68149	12/07/2017	Open			Accounts Payable	PG&E CFM/PPC Department	\$5,945.02		
68150	12/07/2017	Open			Accounts Payable	Riebes Auto Parts	\$511.00		
68151	12/07/2017	Open			Accounts Payable	SAN DIEGO POLICE EQUIPMENT CO., INC.	\$4,209.15		
68152	12/07/2017	Open			Accounts Payable	SUTTER BUTTES COMMUNICATIONS, INC.	\$390.73		
68153	12/07/2017	Open			Accounts Payable	THOMAS ACE HARDWARE - ENG. DEPT.	\$282.42		
68154	12/07/2017	Open			Accounts Payable	THOMAS ACE HARDWARE - FIRE DEPT.	\$10.22		
68155	12/07/2017	Open			Accounts Payable	THOMAS ACE HARDWARE - POLICE DEPT.	\$4.54		
68156	12/07/2017	Open			Accounts Payable	Tri Flame Propane	\$48.27		
68157	12/07/2017	Open			Accounts Payable	UNIFORMS TUXEDOS & MORE	\$398.81		
68158	12/07/2017	Open			Accounts Payable	VALLEY CLINICAL & CONSULTING SERVICES	\$450.00		
68159	12/07/2017	Open			Accounts Payable	Vrooman, Gary	\$16.00		
68160	12/07/2017	Open			Accounts Payable	WAYNE MURPHY	\$12,300.00		
68161	12/07/2017	Open			Accounts Payable	WAYNE MURPHY	\$5,060.60		

TOWN OF PARADISE

CASH DISBURSEMENTS REPORT

From Payment Date: 12/1/2017 - To Payment Date: 12/31/2017

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
68162	12/07/2017	Open			Accounts Payable	WAYNE MURPHY	\$6,500.00		
68163	12/07/2017	Open			Accounts Payable	WILKEY, PO, JOHN	\$27.87		
68164	12/15/2017	Open			Accounts Payable	ICMA 457 - VANTAGEPOINT	\$50.00		
68165	12/15/2017	Open			Accounts Payable	STATE DISBURSEMENT UNIT	\$194.76		
68166	12/21/2017	Open			Accounts Payable	ACCESS INFORMATION PROTECTED	\$17.95		
68167	12/21/2017	Open			Accounts Payable	ACI ENTERPRISES, INC.	\$463.32		
68168	12/21/2017	Open			Accounts Payable	ADAM LABORATORIES INC.	\$1,650.00		
68169	12/21/2017	Open			Accounts Payable	ARAMARK UNIFORM SERV. INC.	\$53.78		
68170	12/21/2017	Open			Accounts Payable	AT&T & CALNET3 - CIRCUIT LINES	\$108.66		
68171	12/21/2017	Open			Accounts Payable	AT&T & CALNET3 - CIRCUIT LINES	\$1,038.94		
68172	12/21/2017	Open			Accounts Payable	AT&T/CALNET3 - REPEATER LINES	\$295.64		
68173	12/21/2017	Open			Accounts Payable	AT&T/CALNET3 - COMMUNITY PARK	\$16.26		
68174	12/21/2017	Open			Accounts Payable	AT&T/CALNET3 - Summary	\$2,728.87		
68175	12/21/2017	Open			Accounts Payable	AT&T/CALNET3 - TH/FDPD FIBER LINES	\$1,110.62		
68176	12/21/2017	Open			Accounts Payable	AWARDS COMPANY	\$163.29		
68177	12/21/2017	Open			Accounts Payable	Bear Electric Solutions	\$10,387.00		
68178	12/21/2017	Open			Accounts Payable	Biometrics4ALL, Inc	\$1,366.26		
68179	12/21/2017	Open			Accounts Payable	BUTTE CO RECORDER	\$48.00		
68180	12/21/2017	Open			Accounts Payable	CALIFORNIA STATE DEPARTMENT OF JUSTICE	\$1,312.00		
68181	12/21/2017	Open			Accounts Payable	CLARK ROAD ANIMAL HOSPITAL	\$45.00		
68182	12/21/2017	Open			Accounts Payable	COLYER VET SERVICE	\$84.00		
68183	12/21/2017	Open			Accounts Payable	COMCAST CABLE	\$86.01		
68184	12/21/2017	Open			Accounts Payable	COMCAST CABLE	\$291.01		
68185	12/21/2017	Open			Accounts Payable	COMPANIONS ANIMAL HOSPITAL	\$9.00		
68186	12/21/2017	Open			Accounts Payable	COPWARE, INC.	\$615.00		
68187	12/21/2017	Open			Accounts Payable	COVANTA STANISLAUS, INC.	\$867.95		
68188	12/21/2017	Open			Accounts Payable	CRAIG DREBERTS AUTOMOTIVE	\$2,334.38		
68189	12/21/2017	Open			Accounts Payable	CRITICAL REACH, INC	\$285.00		
68190	12/21/2017	Open			Accounts Payable	CSU, CHICO RESEARCH FOUNDATION	\$6,103.35		
68191	12/21/2017	Open			Accounts Payable	DAVID ROWE TREE SERVICE	\$580.00		
68192	12/21/2017	Open			Accounts Payable	DAY WIRELESS SYSTEMS - MILWAUKIE, OR	\$694.60		
68193	12/21/2017	Open			Accounts Payable	EDWARDS, TYLER	\$10,230.00		
68194	12/21/2017	Open			Accounts Payable	ENLOE MEDICAL CENTER, INC.	\$1,314.00		
68195	12/21/2017	Open			Accounts Payable	Entersect	\$84.95		
68196	12/21/2017	Open			Accounts Payable	FEATHER RIVER HOSPITAL	\$440.00		
68197	12/21/2017	Open			Accounts Payable	FRANKLIN CONSTRUCTION COMPANY	\$50,470.69		
68198	12/21/2017	Open			Accounts Payable	Golden State Emergency Vehicle Service, Inc.	\$215.35		
68199	12/21/2017	Open			Accounts Payable	Happy Habitat, Cody, Dickerson	\$300.00		
68200	12/21/2017	Open			Accounts Payable	Harris & Associates	\$17,720.00		
68201	12/21/2017	Open			Accounts Payable	HireRight, Inc.	\$8.13		
68202	12/21/2017	Open			Accounts Payable	I.M.P.A.C. PAYMENTS IMPAC GOV SVCS/US BANCORP	\$2,286.33		

TOWN OF PARADISE

CASH DISBURSEMENTS REPORT

From Payment Date: 12/1/2017 - To Payment Date: 12/31/2017

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
68203	12/21/2017	Open			Accounts Payable	INLAND BUSINESS MACHINES	\$518.33		
68204	12/21/2017	Open			Accounts Payable	JAMES RIOTTO & ASSOCIATES	\$250.00		
68205	12/21/2017	Open			Accounts Payable	Kittelson & Associates Inc	\$13,762.08		
68206	12/21/2017	Open			Accounts Payable	KOEFRAN INDUSTRIES	\$500.00		
68207	12/21/2017	Open			Accounts Payable	KP Research Services, Inc.	\$1,026.10		
68208	12/21/2017	Open			Accounts Payable	L.N. CURTIS & SONS	\$2,156.08		
68209	12/21/2017	Open			Accounts Payable	LES SCHWAB TIRE CENTER - MOTORPOOL	\$218.47		
68210	12/21/2017	Open			Accounts Payable	LOCATE PLUS CORPORATION	\$50.00		
68211	12/21/2017	Open			Accounts Payable	Loyal Order of Moose #2227	\$656.00		
68212	12/21/2017	Open			Accounts Payable	MARTIN & CHAPMAN CO	\$111.21		
68213	12/21/2017	Open			Accounts Payable	MENDON'S NURSERY	\$281.81		
68214	12/21/2017	Open			Accounts Payable	Meyers Police Canine Training	\$600.00		
68215	12/21/2017	Open			Accounts Payable	Natomas Auto Body & Paint	\$1,275.00		
68216	12/21/2017	Open			Accounts Payable	Nelson, Katherine	\$1,000.00		
68217	12/21/2017	Open			Accounts Payable	NORTHSTAR	\$17,184.68		
68218	12/21/2017	Open			Accounts Payable	O'REILLY AUTO PARTS	\$48.72		
68219	12/21/2017	Open			Accounts Payable	OFFICE DEPOT ACCT#36233169	\$35.75		
68220	12/21/2017	Open			Accounts Payable	PACIFIC GAS & ELECTRIC	\$8,000.45		
68221	12/21/2017	Open			Accounts Payable	PARADISE IRRIGATION DIST	\$410.93		
68222	12/21/2017	Open			Accounts Payable	PARADISE POST/NORTH VALLEY COMMTY MEDIA	\$252.12		
68223	12/21/2017	Open			Accounts Payable	PETTY CASH CUSTODIAN, VALERIE LYNCH	\$85.55		
68224	12/21/2017	Open			Accounts Payable	PRO FORCE LAW ENFORCEMENT	\$117.83		
68225	12/21/2017	Open			Accounts Payable	Ridge Roofing	\$1,200.00		
68226	12/21/2017	Open			Accounts Payable	Riebes Auto Parts	\$189.58		
68227	12/21/2017	Open			Accounts Payable	ROGERS, MATT	\$3,275.94		
68228	12/21/2017	Open			Accounts Payable	SKYWAY PET HOSPITAL,	\$126.78		
68229	12/21/2017	Open			Accounts Payable	STATEWIDE TRAFFIC SAFETY & SIGNS INC	\$35.18		
68230	12/21/2017	Open			Accounts Payable	StormWind LLC	\$3,625.00		
68231	12/21/2017	Open			Accounts Payable	SUTTER BUTTES COMMUNICATIONS, INC.	\$2,464.56		
68232	12/21/2017	Open			Accounts Payable	TeleCheck Services, Inc.	\$70.53		
68233	12/21/2017	Open			Accounts Payable	Tri Flame Propane	\$384.62		
68234	12/21/2017	Open			Accounts Payable	Turenne, Andrea	\$550.00		
68235	12/21/2017	Open			Accounts Payable	VALLEY TOXICOLOGY SERVICE	\$174.00		
68236	12/21/2017	Open			Accounts Payable	VERIZON WIRELESS	\$115.57		
68237	12/21/2017	Open			Accounts Payable	VERIZON WIRELESS	\$373.72		
68238	12/21/2017	Open			Accounts Payable	VERIZON WIRELESS	\$301.28		
68239	12/21/2017	Open			Accounts Payable	VERIZON WIRELESS	\$104.70		
68240	12/21/2017	Open			Accounts Payable	VERIZON WIRELESS	\$104.70		
68241	12/29/2017	Open			Accounts Payable	STATE DISBURSEMENT UNIT	\$194.76		
Type Check Totals:									
EFT									
661	12/01/2017	Open			Accounts Payable	CALPERS	\$119,154.22		
662	12/01/2017	Open			Accounts Payable	CALPERS - RETIREMENT	\$27,535.72		
663	12/01/2017	Open			Accounts Payable	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$4,175.51		
							18		

TOWN OF PARADISE

CASH DISBURSEMENTS REPORT

From Payment Date: 12/1/2017 - To Payment Date: 12/31/2017

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference	
664	12/01/2017	Open			Accounts Payable	ING LIFE INS & ANNUITY COMPANY	\$3,783.62			
665	12/01/2017	Open			Accounts Payable	INTERNAL REVENUE SERVICE	\$19,269.30			
666	12/15/2017	Open			Accounts Payable	CALPERS - RETIREMENT	\$28,052.34			
667	12/15/2017	Open			Accounts Payable	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$4,949.92			
668	12/15/2017	Open			Accounts Payable	ING LIFE INS & ANNUITY COMPANY	\$3,104.76			
669	12/15/2017	Open			Accounts Payable	INTERNAL REVENUE SERVICE	\$21,379.50			
670	12/11/2017	Open			Accounts Payable	FP/FRANCOTYP-POSTALIA MAILING SOLUTIONS	\$1,000.00			
673	12/29/2017	Open			Accounts Payable	CALPERS - RETIREMENT	\$27,978.01			
674	12/29/2017	Open			Accounts Payable	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$5,262.03			
675	12/29/2017	Open			Accounts Payable	ING LIFE INS & ANNUITY COMPANY	\$2,251.17			
676	12/29/2017	Open			Accounts Payable	INTERNAL REVENUE SERVICE	\$22,414.47			
Type EFT Totals:										
AP - US Bank TOP AP Checking Totals							14 Transactions	\$290,310.57		

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	162	\$405,623.29	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	162	\$405,623.29	\$0.00
EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	14	\$290,310.57	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	14	\$290,310.57	\$0.00
All	Status	Count	Transaction Amount	Reconciled Amount
	Open	176	\$695,933.86	\$0.00

TOWN OF PARADISE

CASH DISBURSEMENTS REPORT

From Payment Date: 12/1/2017 - To Payment Date: 12/31/2017

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
					Reconciled		\$0.00	\$0.00	
					Voided		\$0.00	\$0.00	
					Stopped		\$0.00	\$0.00	
					Total	176	\$695,933.86	\$0.00	

Grand Totals:

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	162	\$405,623.29	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	162	\$405,623.29	\$0.00
EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	14	\$290,310.57	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	14	\$290,310.57	\$0.00
All	Status	Count	Transaction Amount	Reconciled Amount
	Open	176	\$695,933.86	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	176	\$695,933.86	\$0.00



TOWN OF PARADISE
Council Agenda Summary
Date: January 9, 2018

Agenda Item: 2(c)

ORIGINATED BY: Craig Baker, Community Development Director

REVIEWED BY: Lauren Gill, Town Manager

SUBJECT: Adoption of Town Ordinance No. 567

COUNCIL ACTION REQUESTED: Adopt a MOTION TO:

1. Waive the second reading of the entire Town Ordinance No. 567 and approve reading by title only (roll call vote); AND
2. Adopt Town Ordinance No. 567, "An Ordinance of the Town of Paradise Amending Section 16.11.020 Relating to Subdivision Improvement Agreements".

BACKGROUND: On December 12, 2017, the Town Council introduced the above-noted Town ordinance for purposes of eventual adoption. A review of the town's Subdivision Ordinance (PMC Chapter 16.11) has revealed that the town allows fewer forms of security to guarantee the deferred installation of subdivision improvements than is permitted under current State of California Government Code sections 66456.2 and 66499. If adopted, Ordinance No. 567 would amend PMC Chapter 16.11 in a manner that would broaden the range of options for developers and the town to enter into secured development agreements for the deferral of required subdivision improvements in a manner that is consistent with State law.

DISCUSSION: Town staff recommends that the Town Council waive the second reading of this entire ordinance; read it by title only; and formally adopt Town Ordinance No. 567 (copy attached). Once adopted, the provisions of this ordinance will be effective thirty days thereafter.

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

Attachment

**TOWN OF PARADISE
ORDINANCE NO. 567**

**AN ORDINANCE OF THE TOWN OF PARADISE
AMENDING SECTION 16.11.020 RELATING TO
SUBDIVISION IMPROVEMENT AGREEMENTS**

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

SECTION 1. Paradise Municipal Code section 16.11.020 is hereby amended to read as follows:

A. Storm Drainage. Storm water runoff from the subdivision shall be collected and conveyed in a manner consistent with the "Master Storm Drainage Study and Facilities Plan" adopted by the town and with the requirements of the town engineer.

B. Sewage Disposal. Each lot or unit within the subdivision shall meet the requirements of the Town of Paradise regarding sewage disposal as set forth in Chapter 13.04 of this code.

C. Water Supply. Each lot or unit within the subdivision shall have adequate water for domestic use.

D. Utilities. Each lot or unit within the subdivision shall be made accessible to service for gas, electric, telephone, and cable television facilities unless exempted by the planning commission.

E. Underground Utilities. For subdivisions of five or more lots, all utilities within the subdivision and along peripheral streets or roads shall be placed underground except where exempted by the Public Utilities Commission regulations or the planning commission. Subdivisions of four or fewer parcels shall not be required to install underground utilities upon approval of the planning commission.

F. Deferred Improvement Agreements. All subdivisions shall abide by the regulations set forth in Chapter 12.20 of this code.

G. Design. The design and layout of all required improvements both onsite and offsite, private and public, shall conform to generally accepted engineering standards and to such standards as approved by the town engineer.

1. The subdivision shall have approved access to a public street. Each lot or unit within the subdivision shall have an approved access to a public street or private road which accesses a public street.

2. Where practicable, the subdivision shall be designed to provide for future access to property adjoining the subdivision.

3. Reserve strips, or nonaccess at the end of a street or road or at the boundaries of subdivisions, shall be dedicated unconditionally to the town when required.

H. Improvement Plans. Improvement plans shall be prepared under the direction of and signed by a registered civil engineer licensed by the state of California. Improvement plans shall include but not be limited to: grading; storm drains; landscaping; streets; roads; and related facilities. (G.C. 66456.2)

1. Form.

a. Plans, profiles, and details shall be legibly drawn, printed, or reproduced on twenty-four by thirty-six inch sheets. A border shall be made on each sheet providing one-half inch at the top, bottom and right side and one and one-half inches on the left side.

b. A suitable title block shall be placed in the lower right corner or along the right edge and provide adequate space for approval by the town engineer and for approval of plan revisions.

c. Plan and profiles shall be drawn to the scale of one inch equals fifty feet or larger unless approved by the town engineer. Details shall be drawn to such scale that clearly shows the facility being constructed. The scales for various portions of the plans shall be shown on each sheet.

d. A vicinity map shall be shown on the first sheet of all sets of plans.

e. A north arrow shall be shown on each sheet when applicable.

f. Plans shall be laid out to orient north to the top or right edge of the sheet unless approved otherwise by the town engineer.

g. All lettering shall be one-eighth (1/8) inch minimum height.

h. If the plans include three or more sheets, a cover sheet showing the streets, lots, easements, storm drains, index and vicinity map shall be included.

i. The form of all plans shall conform to additional requirements as may be established by the town engineer. The final form of all plans shall be approved by the town engineer.

2. Contents. The improvement plans shall show complete plans, profiles, and details for all required improvements to be constructed, both public and private, including common areas. Reference to town standard plans may be made in lieu of duplicating the drawings.

3. Supplementary Plans and Calculations. Hydrology, hydraulic plans and calculations, bond estimates and any structural calculations as may be required, shall be submitted with the improvement plans to the town engineer. All calculations shall be legible, systematic and signed and dated by a registered civil engineer licensed by the state of California and in a form approved by the town engineer.

4. Review by Town Engineer. The subdivider shall submit the improvement plans and all computations to the town engineer for review. Upon completion of the review, one set of the preliminary plans, with the required revisions indicated, will be returned to the subdivider's engineer.

5. Approval by Town Engineer. An improvement plan being processed in conjunction with either an approved tentative, parcel or final map shall be acted on by the town engineer within sixty working days of its submittal, except that at least fifteen working days shall be provided for reviewing and processing any resubmitted improvement plan. The sixty working day period shall not include any days during which the improvement plan has been returned to the applicant for correction, has been subject to review by other than the local agency or following that review, has been returned to the applicant for correction. The time limits specified in this section for acting on improvement plans may be extended by mutual consent of the applicant/subdivider and the town, pursuant to Government Code section 66456.2.

After completing all required revisions, the subdivider's engineer shall transmit the originals of the improvement plans to the town engineer for signature. Upon finding that all required revisions have been made and that the plans conform to all applicable town ordinances, design review requirements, and conditions of approval of the tentative map, the town engineer shall sign and date the plans. The originals will be returned to the subdivider's engineer. Approval of the improvement plans shall not be construed as approval of the sanitary sewer, water, or gas and electric service construction plans. Approval by the town engineer shall in no way relieve the subdivider or the subdivider's engineer from responsibility for the design of the improvements and for any deficiencies resulting from the design or from any required conditions of approval of the tentative map. (G.C. 66456.2)

6. Revisions to Approved Plans.

a. By Subdivider. Requests by the subdivider or the engineer for revisions to the approved plans appearing necessary or desirable during construction shall be submitted in writing to the town engineer or authorized representative and shall be accompanied by revised drawings showing the proposed revision. If the revision is acceptable, the originals shall be submitted to the town engineer's office for initialing. The originals shall be maintained by the town engineer and any revised plans shall be immediately transmitted to the town engineer. Construction of any proposed revision will not be permitted to commence until revised plans have been received and forwarded to the town engineer.

b. By Town Engineer. When revisions are deemed necessary by the town engineer to protect public health and safety, or as field conditions may require, a request in writing shall be made to the subdivider and engineer. The subdivider's engineer shall revise the plans and transmit the originals to the town engineer. Upon receipt of the initialed originals, the subdivider's engineer shall immediately transmit revised drawings to the town engineer. Construction of all or any portion of the improvements may be stopped by the town engineer until revised drawings have been submitted and reviewed. The subdivider may appeal revisions required by the town engineer to the town council by filing an appeal with the town clerk within two working days following receipt of the request to revise the plans. The town council shall consider the appeal

within thirty days of the receipt of the appeal; provided, however, that appeals to sewage disposal requirements shall be made as set forth in Chapter 13.04 of this code.

7. Plan Checking and Inspection Costs for Revisions. Costs incurred by the town for the checking of plans or calculations or inspection as a result of revisions to the approved plans shall be borne by the subdivider at actual cost. A deposit, when required, shall be submitted with the revised prints and applied toward the actual costs.

I. Improvement Agreement. The agreement shall be prepared and signed by the town engineer and approved as to form by the town attorney. The agreement shall provide for:

1. Construction of all improvements according to the approved plans and specifications on file with the town engineer;

2. Completion of improvements within the time specified within the agreement;

3. Right by town to modify plans and specifications;

4. Warranty by subdivider that construction will not adversely affect any portion of adjacent properties;

5. Payment of inspection fees in accordance with the town's resolution establishing fees and charges;

6. Payment of in-lieu fees for park land dedication;

7. Payment of drainage district or area fees;

8. Improvement security as required by this title;

9. Maintenance and repair of any defects or failures and causes thereof;

10. Release of the town from all liability incurred by the development and payment of all reasonable attorney's fees that the town may incur because of any legal action arising from the development;

11. Any other deposits, fees, or conditions as required by town ordinance or resolution and as may be required by the town engineer.

J. Improvement Security. Any improvement agreement, contract or act required or authorized by the Subdivision Map Act, for which security is required, shall be secured in accordance with Government Code section 66499 and as provided below. No final map or parcel map shall be signed by the town engineer or recorded until all improvement securities required by this title have been received and approved.

K. Form of Security. The form of security shall be one or the combination of the following at the

option and subject to the approval of the town.

1. Bond(s) by one or more duly authorized corporate sureties in accordance with Government Code sections 66499.1, 66499.2, 66499.3 and 66499.4;
2. An instrument of credit from one or more financial institutions subject to regulation by the state or federal government and pledging that the funds necessary to carry out the act or agreement are on deposit and guaranteed for payment;
3. A deposit, either with the town or a responsible escrow agent or trust company, at the option of the town, of money or negotiable bonds of the kind approved for securing deposits of public moneys.
4. Any other form of security as provided in Government Code section 66499.

L. Amount of Security. A performance bond or security in the amount of one hundred percent of the estimated construction cost to guarantee the construction or installation of all improvements shall be required of all subdivisions. An additional amount of fifty percent of the estimated construction cost shall be required to guarantee the payment to the subdivider's contractor, subcontractors, and to persons furnishing labor, materials, or equipment for the construction or installation of improvements. (G.C. 66499(a)(3) and 66499.3)

The estimate of improvement costs shall be as approved by the town engineer and shall provide for:

1. Not less than five percent nor more than ten percent of the total construction cost for contingencies;
2. Increase for projected inflation computed to the estimated midpoint of construction;
3. All utility installation costs or a certification acceptable to the town engineer from the utility company that adequate security has been deposited to insure installation;
4. In addition to the full amount of the security, there shall be included costs and reasonable expenses or fees, including attorney's fees, incurred in enforcing the obligation secured.

M. Warranty Security. Upon acceptance of the subdivision improvements by the town, the subdivider shall provide security in the amount as required by the town engineer to guarantee the improvements throughout the warranty period. The amount of the warranty security shall be not less than ten percent of the cost of the construction of the improvements, including the cash bond which shall be retained for the one-year warranty period.

N. Reduction in Performance Security. The town engineer may authorize in writing the release of a portion of the security in conjunction with the acceptance of the satisfactory completion of a part of the improvements as the work progresses upon application by the subdivider, but in no case shall the security be reduced to less than ten percent of the total improvement security given

for faithful performance. The amount of reduction of the security shall be determined by the town engineer; however, in no event shall the town engineer authorize a release of the improvement security which would reduce security to an amount below that required to guarantee the completion of the improvements and any other obligation imposed by this title, the Subdivision Map Act, or the improvement agreement. (G.C. 66499.17)

O. Release of Improvement Securities.

1. Performance Security. The performance security shall be released only upon acceptance of the improvements by the town and when an approved warranty security has been filed with the town engineer. If warranty security is not submitted, performance security shall be released twelve months after acceptance of improvement and correction of all warranty deficiencies. (G.C. 66499.7)

2. Material and Labor Security. Security given to secure payment to the contractor, subcontractors, and to persons furnishing labor, materials, or equipment may, six months after the completion and acceptance of the improvements by the town council, be reduced to an amount equal to the amount of all claims therefor filed and of which notice has been given to the town council. The balance of the security shall be released upon the settlement of all such claims and obligations for which the security was given.

3. Warranty Security. The warranty security shall be released upon satisfactory completion of the warranty period provided:

a. All deficiencies appearing on the warranty deficiency list for the subdivision have been corrected and not less than twelve months have elapsed since the acceptance of the improvements by the town council.

P. Construction. The construction methods and materials for all improvements shall conform to the standard plans and specifications of the town and any applicable public utility. The general provisions of the town's standard specifications shall apply to the subdivider where applicable. Construction shall not commence until required improvement plans have been approved by the town engineer.

Q. Construction Inspection. All improvements are subject to inspection by the town engineer or authorized personnel in accordance with the town's standard specifications.

R. Preconstruction Conference. Prior to commencing any construction, the subdivider shall arrange a preconstruction conference with the town engineer.

S. Final Inspection and Deficiency List. Upon completion of the subdivision improvements, the developer shall apply in writing to the town engineer for a preliminary final inspection. A deficiency list shall be compiled during the inspection, noting all corrections or any additional work required. When the preliminary final inspection has been completed, a copy of the deficiency list shall be transmitted to the subdivider for correction. Upon having completed all correction or additional work as outlined by the deficiency list, the subdivider shall certify in

writing that all corrections have been completed satisfactorily and request a final inspection. The town engineer or authorized representative shall then make a final inspection.

Upon finding that all items on the deficiency list have been corrected and receipt of as-built improvement plans, any subdivision of five or more lots shall be placed on the town council agenda for acceptance.

The completion of corrections indicated by the deficiency list shall not relieve the subdivider from the responsibility of correcting any deficiency not shown on the list that may be subsequently discovered.

T. Completions of Improvements.

1. Subdivisions of Five or More Lots. Any public improvements required by the town for a subdivision shall be completed by the subdivider within twenty-four months of the recordation of the subject map, or such time as approved by the town engineer, not to exceed a period of forty-eight months, unless an extension is granted by the town council, in accordance with subsection (T)(3) of this section. Should the subdivider fail to complete the improvements within the specified time, the town may, by resolution of town council and at its option, cause any or all uncompleted improvements to be completed and the parties executing the surety or sureties shall be firmly bound for the payment of all necessary costs. (G.C. 66462)

2. Subdivisions of Four or Fewer Parcels. The completion of improvements may be required by a specified date by the town when the completion of such improvements is found to be necessary for public health or safety or for the orderly development of the surrounding area. This finding shall be made by the town engineer or authorized representative. The specified date, when required, shall be stated in the subdivision improvement agreement. Improvements shall be completed prior to the final building inspection or occupancy of any unit within the subdivision.

3. Extensions. The completion date may be extended by the town council for subdivisions of five or more lots and by the town engineer for subdivisions of four or fewer parcels upon written request by the developer and the submittal of adequate evidence to justify the extension. The request shall be made not less than thirty days prior to expiration of the subdivision improvement agreement. The subdivider shall enter into a subdivision improvement agreement extension with the town. For subdivisions of five or more lots the agreement shall be prepared and signed by the town engineer, approved as to form by the town attorney, executed by the subdivider and surety and transmitted to the town council for its consideration. If approved by the town council, the mayor shall execute the agreement on behalf of the town.

In consideration of a subdivision improvement agreement extension, the following may be required:

- a. Revision of improvement plans to provide for current design and construction standards when required by the town engineer.
- b. Revised improvement construction estimates to reflect current improvement costs as approved

by the town engineer.

c. Increase of improvement securities in accordance with revised construction estimates.

d. Inspection fees may be increased to reflect current construction costs but shall not be subject to any decrease or refund.

U. Additional Council Requirements. The town council may impose additional requirements deemed necessary as a condition of approving any time extension for the completion of improvements consistent with the provisions of Government Code Sections 66474.2 and 65961. The costs incurred by the town in processing the agreement shall be borne by the subdivider at actual cost. (G.C. 66474.2 and 65961)

V. Acceptance of Improvements. When all improvement deficiencies have been corrected and as-built improvement plans filed, the subdivision improvements shall be considered by the town for acceptance. Subdivisions of five or more lots must be accepted by the town council. The town engineer or authorized representative shall be responsible for the acceptance of subdivisions of four or fewer parcels. Acceptance of the improvements shall imply only that the improvements have been completed satisfactorily and that public improvements have been accepted for public use.

W. Notice of Completion. If the subdivision has been accepted by the town, the town engineer shall cause a notice of completion to be filed with the county recorder.

X. Acceptance of a Portion of the Improvements. When requested by the subdivider in writing, the town may consider acceptance of a portion of the improvements as recommended by the town engineer. The improvements will be accepted by the town only if it finds that it is in the public interest and such improvements are for the use of the general public. Acceptance of a portion of the improvements shall not relieve the subdivider from any other requirements imposed by this title.

SECTION 2. Pursuant to California Environmental Quality Act (CEQA) Guidelines Section 15061(b)(3), the Council finds that this ordinance is exempt from the requirement of CEQA in that its adoption would not result in a significant, adverse effect on the environment.

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 9th day of January, 2018, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jody Jones, Mayor

ATTEST:

APPROVED AS TO FORM:

Dina Volenski, Town Clerk

Dwight L. Moore, Town Attorney



**Town of Paradise
Council Agenda Summary
Date: January 10, 2017**

Agenda Item: 5(a)

Originated by: Colette Curtis, Administrative Analyst II
Reviewed by: Lauren Gill, Town Manager
Subject: **Public Hearing for the Community Development Block Grant Program (CDBG) 2018-2019 Action Plan**

Council Action Requested:

1. Conduct a public hearing to solicit comments and/or suggestions regarding the 2018-2019 Annual Plan funding priorities.
2. Approve the formation of a public services sub-committee to consider input and requests for public services funding ; and
3. Appoint two Council members to the public services sub-committee.

Background:

The Town of Paradise has been a U.S. Department of Housing and Development (HUD) entitlement city since 1994. HUD awards grants to entitlement community grantees to carry out a wide range of community development activities directed toward revitalizing neighborhoods, economic development, and providing improved community facilities and services.

Entitlement communities develop their own programs and funding priorities. However, grantees must give maximum feasible priority to activities which benefit low and moderate income persons. A grantee may also carry out activities which aid in the prevention or elimination of slums or blight. Additionally, grantees may fund activities when the grantee certifies that the activities meet other community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community where other financial resources are not available to meet such needs. CDBG funds may not be used for activities which do not meet these broad national objectives.

HUD determines the amount of each entitlement grant by a statutory dual formula which uses several objective measures of community needs, including the extent of poverty, population, housing overcrowding, age of housing and population growth lag in relationship to other metropolitan areas.

Annual Plan Overview:

The Town has not received its funding allocation for the program year, but is estimating that HUD will allocate approximately \$175,000, to the Town of Paradise for programs and projects that directly benefit the town's low and moderate-income residents. Funding priorities for this program year include:

- Assistance to community-based organizations
- Loans to low income business owners to assist with septic and/or building improvements
- Mortgage subsidies for first time homebuyers
- Residential housing rehabilitation

Annual Action Plan and Public Meetings:

Over the next several weeks, staff will prepare a Draft Annual Action Plan. The Plan will be available for public viewing and comment prior to its adoption by Council and prior to submission to the U.S. Department of Housing and Urban Development. The dates of the comment period and public hearings are as follows:

- **Public Hearing No. 2:** Tuesday, February 13, 2018 at 6:00 p.m., or as soon thereafter as possible, in the Town Hall Council Chambers at 5555 Skyway, Paradise, California. This public hearing is to solicit suggestions and/or comments from the public regarding the 2018-2019 CDBG funding priorities and outlines general information about the CDBG program. The public is encouraged to submit written comments on any aspect of the CDBG funding to Colette Curtis, 5555 Skyway, and Paradise, CA 95969.
- **The Draft Annual Plan** will be available to the public on February 13, 2018. The plan will be available on the Town's website (www.townofparadise.com); at the Butte County Public Library on Clark Road in Paradise, at the Paradise Senior Center; and at the Paradise Chamber of Commerce. The public comment period is from February 13th – March 13th 2018. Written comments should be addressed to Colette Curtis, 5555 Skyway, Paradise, CA 95969.
- **Town Council on the final Annual Plan:** Tuesday, April 10, 2018, at 6:00 p.m., or as soon thereafter as possible, in the Town Hall Council Chambers at 5555 Skyway, Paradise, California. The Council will consider adopting the final 2018-2019 Annual Plan and receive additional public comment at this time.

Public Services Funding Process:

As part of the Community Development Block Grant (CDBG) Annual Plan process, the Town Council may elect, but is not required, to allocate up to 15% of its Program Year funding for public services agencies. The agencies must be legal, non-profit organizations that provide services to low- and moderate-income residents.

Last year, the Town Council directed staff to establish a sub-committee consisting of two council representatives and two staff members to hold preliminary interviews with

interested subrecipients. The purpose of the subcommittee was to meet with the subrecipients and make a formal recommendation to the Council for final approval.

Date	Action
Jan. 9	Town Council Meeting – 1 st Public Hearing.
Jan. 9	Subrecipient Funding Applications available.
Feb. 5	Subrecipient applications due to the Town.
TBD – Mar	Meetings with Subrecipients and interviews scheduled.
Feb. 13	Town Council Meeting – 2 nd Public Hearing & review of DRAFT of Annual Plan.
Feb. 13	30-day public comment period begins (Annual Plan draft posted on Town’s website, and available at Town Hall, Senior Center, Paradise Library, Chamber.
Mar. 13	30-day public comment period complete.
Apr. 10	Town Council Meeting – Town Council considers approval of Action Plan.
May 15	Deadline to submit 2018-2019 Annual Plan with Subrecipient funding requests.

Discussion:

Although the Town has some discretion on how the funds are used, there are many restrictions, conditions, and objectives that must be met. Community Development Block Grant funds can be used for activities that further community and economic development; provide improved community facilities and services; and provide affordable housing opportunities to low and disadvantaged residents. Each activity except planning and administrative activities, must meet one of the CDBG program’s three broad National Objectives:

1. Benefit low and moderate income persons,
2. Aid in the prevention or elimination of slums or blight, or
3. Meet community development needs having a particular urgency.

The types of activities that meet the national objective will encompass the following basic qualifiers:

Area benefit activities: An activity can be area-wide meaning that the benefits are available to all the residents of a particular area where at least 51 percent of the residents are low and moderate income persons. The service area must be primarily residential, and the activity must meet the identified needs of low-and-moderate income persons.

Limited clientele activities: An activity can be “limited clientele,” which means that the activity benefits a certain, limited clientele that is at least 51 percent low income. An example of this would be our housing programs. We have to document and verify income to ensure that each client is eligible.

Housing activities: An activity carried out for the purpose of providing or improving permanent residential structures, which upon completion, will be principally occupied by low and moderate income households.

Job creation or retention activities: An activity designed to create or retain permanent jobs where at least 51% of that, computed on a full-time equivalent (FTE) basis,

involves the employment of low and moderate income persons. Potentially eligible activities include: construction of a business incubator designed to offer space and assistance to new firms to help them become viable small businesses; loans to pay for expansion.

Slum Blight Removal. Activities under this category must meet ALL of the following criteria: (1) The area delineated by the grantee must meet a definition of a slum, blighted, deteriorated or deteriorating area under state or local law; (2) there must be a substantial number of deteriorated buildings through the area; and (3) the activity must address one or more conditions that contributed to the deterioration of the area. Boundaries, designations, inspections and detailed rehabilitation records must be kept.

In addition to the above qualifiers, there is a list of basic eligible activities and ineligible activities that can be carried out using CDBG funds. (Government Code Section 570.201.)

Basic Eligible Activities include: Acquisition/disposition of real property; public facilities acquisition, construction and rehabilitation; public services funding; payment of costs in support of activities eligible for funding under the HOME program; housing assistance for low/mod income families; and micro-enterprise assistance.

Fiscal Impact Analysis:

The impact of this agenda item and subsequent actions related to the CDBG Program is positive. It will result in the award of approximately \$175,000 in federal funds as we estimate the Town may receive approximately the same amount of funding as last year.



**TOWN OF PARADISE
Council Agenda Summary
Date: January 9, 2018**

Agenda No. 6(a)

ORIGINATED BY: Marc Mattox, Public Works Director / Town Engineer

REVIEWED BY: Lauren Gill, Town Manager

SUBJECT: Fleet Maintenance Bay Addition

COUNCIL ACTION REQUESTED:

1. Adopt Resolution No. 18-___, a Resolution of the Town Council of the Town of Paradise approving the plans and specifications for the Fleet Maintenance Bay Addition and authorizing advertisement for bids on the project.

Background:

The current 2-bay fleet maintenance shop, located at 767 Birch Street, was built in the 1960's for Paradise Fire Department to store and maintain the engines of the time. Since then, the building has been converted into a maintenance facility for the post-incorporation needs of the Town of Paradise for the entire emergency and non-emergency fleets. The fleet itself has changed and grown tremendously since the time the facility was built, totaling over 100 vehicles and other pieces of equipment. A 2-bay workspace is no longer sufficient for the safe and efficient maintenance of the fleet.

Action needs to be taken to improve the safety of our employees and overall efficiency of the fleet maintenance operations. Specifically, the following items outline some of the basic issues associated with current conditions:

- (1) Work on fire engines cannot be performed inside the building. This is due to the size limitations of the existing engine's cabs which, when raised, exceed the dimensions of the facility bay and door. Even a simple oil change must be performed outdoors. Any repairs requiring an engine to be lifted must be subcontracted to a third party shop – and in most cases, increasing costs.
- (2) Work in the shop driveway exposes employees to extreme weather elements. Without a conditioned space for oversized vehicles or when multiple reactive repairs are required simultaneously, staff is forced to utilize the existing driveway. At times during the extreme heat, this means working on top of fire engines, where the surface temperature of the work area exceeds 130 degrees. Conversely, ground repairs on asphalt concrete radiating extreme heat reduce overall repair efficiency and can also expose staff to hazardous conditions.
- (3) The current facility is equipped with 2-bays with only one 7,000lb hoist. The 7000lb hoist is sufficient to lift police cars and small SUV's. All other trucks and larger vehicles must be maintained in the empty bay of the shop using floor jacks and jack stands. Often times, a vehicle is "stuck" on the lone hoist due to lead times on parts, multi day jobs, or when staff is addressing an item of higher priority. When this occurs all work must be done in the empty bay with floor jacks and jack stands. Working on floor jacks and jack stands is not only inefficient and increases injury risk to staff. One 7000lb rack is insufficient to keep up with the safety and maintenance needs of our fleet.

On November 14, 2017, Paradise Town Council conceptually approved a plan to construct a fleet bay addition and purchase a 15,000lb heavy duty vehicle hoist using Measure C funds. On

November 29, 2017, the Measure C Oversight Committee concurred with Council's approval to use Measure C funds for the project.

This third bay will provide the adequate space and a new 15,000lb hoist to properly maintain the Town's existing and growing fleet. This solution will have many benefits:

- Fire engine maintenance, repair, and storage will be indoors. Pick-up trucks and large SUV's will be able to be lifted and maintained on a vehicle hoist. Having a vehicle "stuck" on a rack will no longer cause the workflow to drastically slow or even stop.
- Working quarters in the current shop will no longer be as crowded as the third bay will provide additional storage for inventory, supplies, and equipment.
- Up to 3 jobs at one time can be in progress. For instance, one car can be on a hoist waiting for parts, while work is being performed on another hoist, and a fire engine that is taken apart can wait until the mechanic is available to finish repairs.
- By installing an additional hoist and third bay the workflow in the shop will become more efficient, workload and pace will become safer and more sustainable, and the town will have the proper facility to maintain our growing fleet and maintenance demand into the future.
- Less work requiring heavy vehicles to be lifted will be subcontracted out.

Analysis:

Staff is recommending Council approve the plans and specifications to construct a third bay structure, adjacent to the existing facility. Staff has been working with local contractors to specify a build-to-needs structure which is now ready to advertise. With Council's direction, the bay has been designed to meet the needs of the existing fleet and future of the fleet. A copy of the conceptual plans are attached to this staff report.

With approval of the plans and specifications, staff proposes to advertise the project immediately and possibly recommend award of a contract at the February 13, 2018, Council meeting. If awarded, construction could be completed before the end of the fiscal year.

Financial Impact:

Staff has prepared an estimate for the proposed work including all components of the third bay, including materials, construction, hoist and operational necessities. At the conceptual approval, the original estimate for the fleet bay addition was \$60,000. Following completion of the final design, including tying into the existing facility with a walkway, higher roll-up doors and required decorative wainscoting in combination with steel price increases, the total cost has also increased, broken down below:

- \$18,000 steel building materials
- \$37,000 building erection
- \$10,000 building concrete pad
- \$10,000 electrical, heating and cooling
- \$7,500 heavy vehicle hoist (to be procured separately)
- \$82,500 total

The use of \$60,000 in Measure C funds was approved for this effort. Measure C is a sales tax measure to benefit Police, Fire, Roads and Animal Control. Use of Measure C funds for a permanent investment into the fleet shop directly correlates with proposed conditions of the funds. A major investment in the Town's fleet maintenance operations has not been made since incorporation and would not be possible to consider without Measure C. Staff is requesting Council increase the use of Measure C funds to fully finance the project. A detailed project accounting will be brought forward when bid prices are known.

**TOWN OF PARADISE
RESOLUTION NO. 18-___**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PARADISE
APPROVING THE DESIGN, PLANS, SPECIFICATIONS AND ESTIMATES
FOR FLEET MAINTENANCE ADDITION AND AUTHORIZING
ADVERTISEMENT FOR BIDS RELATING TO THE PROJECT.**

WHEREAS, the Town of Paradise has identified a need to expand fleet maintenance capabilities; and,

WHEREAS, work on fire engines cannot be performed inside the building. This is due to the size limitations of the existing engine's cabs which, when raised, exceed the dimensions of the facility bay and door. Even a simple oil change must be performed outdoors. Any repairs requiring an engine to be lifted must be subcontracted to a third party shop – and in most cases, increasing costs; and,

WHEREAS, work in the shop driveway exposes employees to extreme weather elements. Without a conditioned space for oversized vehicles or when multiple reactive repairs are required simultaneously, staff is forced to utilize the existing driveway. At times during the extreme heat, this means working on top of fire engines, where the surface temperature of the work area exceeds 130 degrees. Conversely, ground repairs on asphalt concrete radiating extreme heat reduce overall repair efficiency and can also expose staff to hazardous conditions; and,

WHEREAS, the current facility is equipped with 2-bays with only one 7,000lb hoist. The 7000lb hoist is sufficient to lift police cars and small SUV's. All other trucks and larger vehicles must be maintained in the empty bay of the shop using floor jacks and jack stands. Often times, a vehicle is "stuck" on the lone hoist due to lead times on parts, multi day jobs, or when staff is addressing an item of higher priority. When this occurs all work must be done in the empty bay with floor jacks and jack stands. Working on floor jacks and jack stands is not only inefficient and increases injury risk to staff. One 7000lb rack is insufficient to keep up with the safety and maintenance needs of our fleet; and,

WHEREAS, the use of Measure C funds is approved for this effort. Measure C is a sales tax measure to benefit general municipal services including police, fire, roads and animal control. Use of Measure C funds for a permanent investment into the fleet shop directly correlates with proposed conditions of the funds. A major investment in the Town's fleet maintenance operations has not been made since incorporation and would not be possible to consider without Measure C; and,

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

Section 1. The design, plans, specifications and estimates for the Fleet Maintenance Addition described in the attached Town Council Agenda Summary for this Resolution are hereby approved.

Section 2. The Town Public Works Department is authorized to advertise for bids the Fleet Maintenance Addition project.

PASSED AND ADOPTED by the Town Council of the Town of Paradise on this 9th day of January, 2018, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

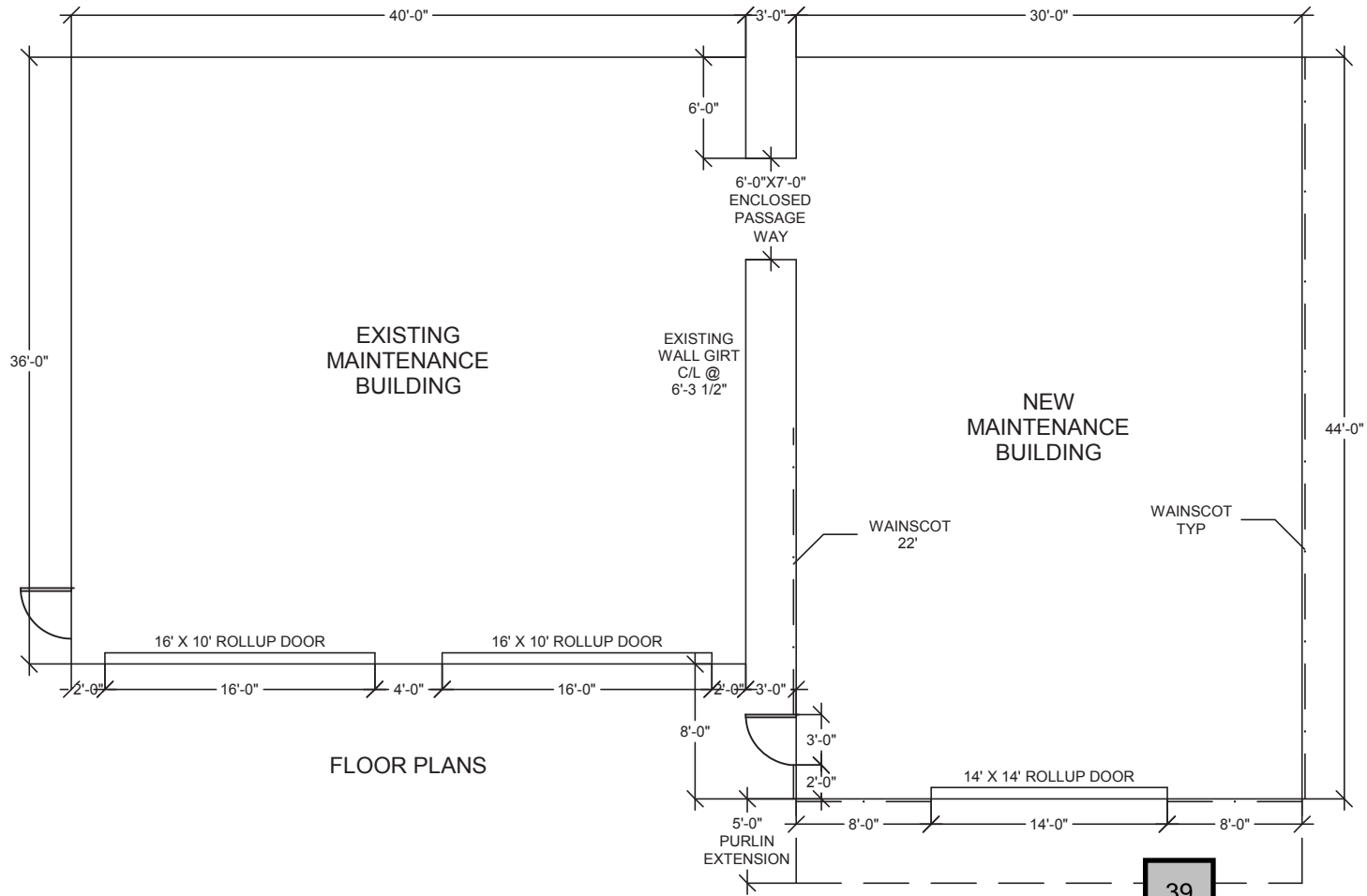
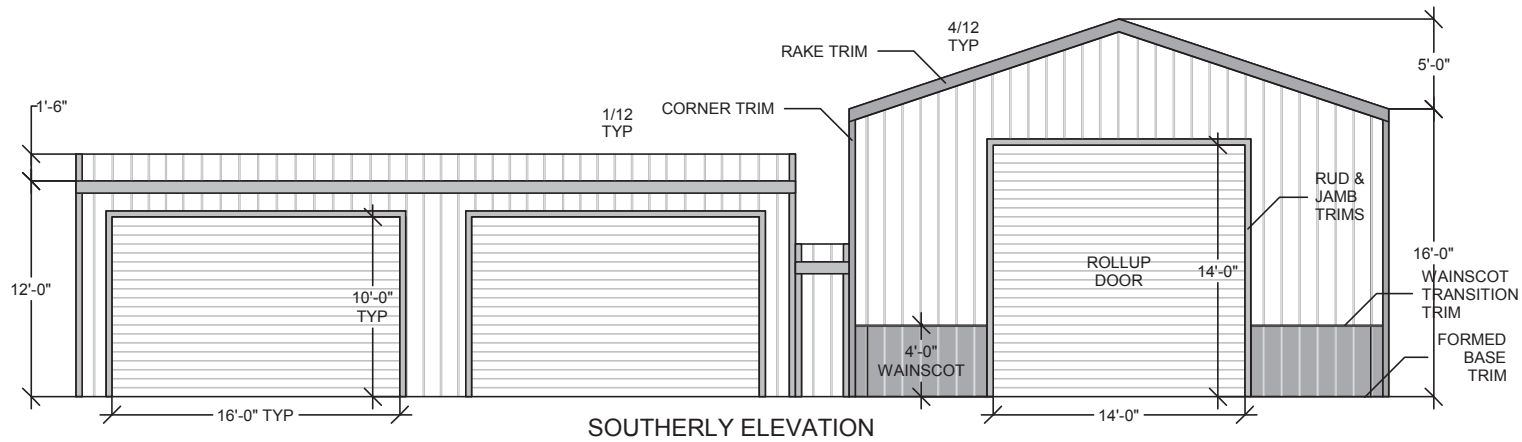
By: _____
Jody Jones, Mayor

ATTEST:

Diva Volenski, CMC, Acting Town Clerk

APPROVED AS TO FORM:

Dwight L. Moore, Town Attorney



REVISIONS:

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A PLAN FOR:

TOWN OF PARADISE
MAINTENANCE BUILDING
767 Birch Street
Paradise, CA

The STEEL builder
A DIVISION OF HHAYS, INCORPORATED
1351 MANGROVE AVE - STE A
CHICO, CALIFORNIA 95926
OFFICE (530) 624-5777
DAN@THESTEELBUILDER.COM

FLOOR & ELEVATION PLANS

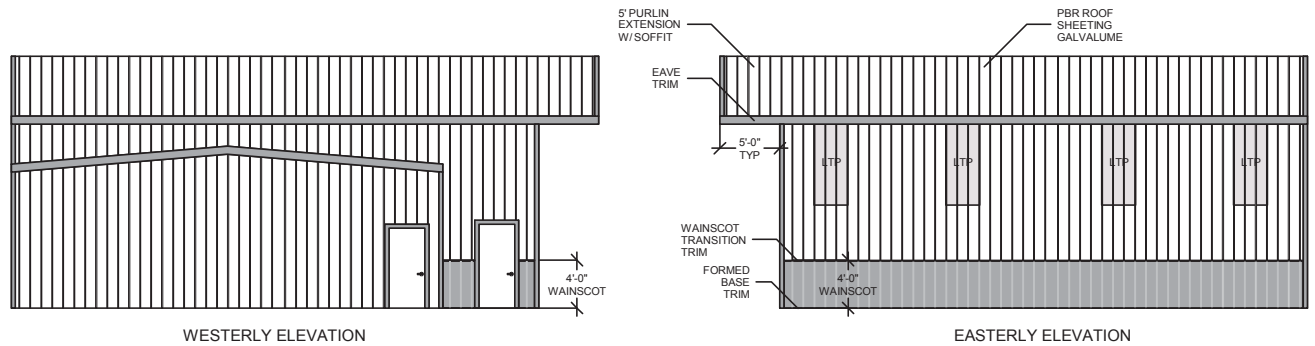
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DECEMBER 2017

3/32" = 1'-0"
JOB NO.

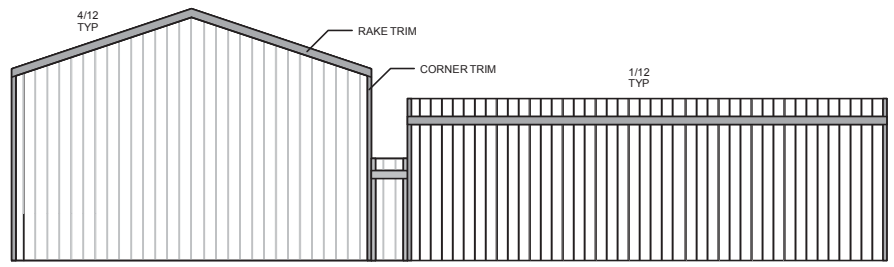
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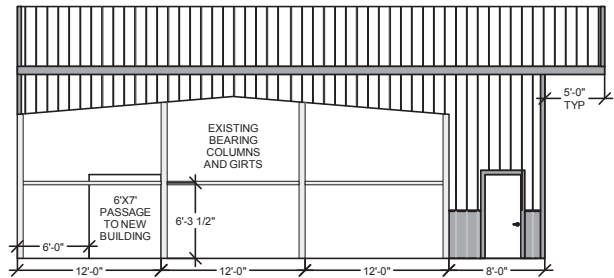


WESTERLY ELEVATION

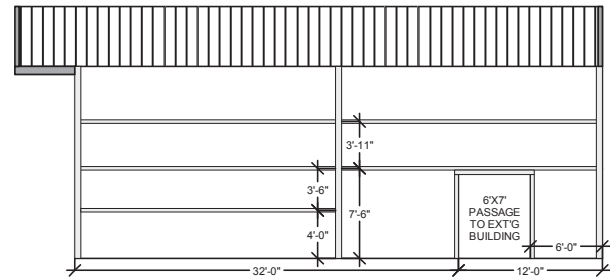
EASTERLY ELEVATION



NORTHERLY ELEVATION



WESTERLY SECTION CUT
EXISTING BUILDING



EASTERLY SECTION CUT
NEW BUILDING

REVISIONS:

A PLAN FOR:

TOWN
OF
PARADISE

MAINTENANCE
BUILDING

767 Birch Street
Paradise, CA

The
STEEL
builder

A DIVISION OF
HHAYS, INCORPORATED

1351 MANGROVE AVE - STE A
CHICO, CALIFORNIA 95926
OFFICE (530) 624-9777
DAN@THESTEELBUILDER.COM

ELEVATIONS
& SECTION CUT

DRAWN
MMI
CHECKED
DH

DECEMBER 2017

1/16" = 1'-0"

JOB NO.

SHEET NO.



**Town of Paradise
Council Agenda Summary
January 9, 2018**

Agenda Item: 6(b)

Originated by: Colette Curtis, Administrative Analyst II

Reviewed By: Lauren Gill, Town Manager

Subject: Consider implementing a low fee Business License Program that provides a benefit to businesses, while promoting the health and safety of the citizens of Paradise.

Council Action Requested:

1. Consider implementing a low fee Business License Program that provides a benefit to businesses, while promoting the health and safety of the citizens of Paradise.
2. Consider waiving the entire reading of proposed Ordinance No. ____ and approve reading by title only; and, consider introducing Town of Paradise, Ordinance No. _____ an Ordinance adding Chapter 5.22 to the Paradise Municipal Code Relating to Business License.
3. Direct staff to update the Master Fee Schedule to reflect the Business License fee.

Background:

The Town of Paradise currently requires special licenses for certain types of businesses in Town (e.g. bingo parlors, taxi services, pawn shops, etc.) It is a nearly universal practice for municipalities to require a license or registration for businesses so that agencies have knowledge about whom and what types of commerce is being conducted within their jurisdictions. The most compelling reason is for public safety purposes.

On February 14, 2017, staff presented a business license program to Council for consideration. The program focused on low cost, public safety, and benefit to business owners. After reviewing the program, Council agreed that the Manager would form a committee to gain insight from members of the community and business owners. A committee was formed consisting of Vice Mayor Bolin, Councilmember Lotter, four local business owners, the President of the Paradise Ridge Chamber Board of Directors, and Town staff. The committee met several times between April and August 2017. On August 14th, 2017 members of the Committee met with members of the Paradise Chamber of Commerce Board to get their feedback and answer questions.

On September 12, 2017 Council received an update on the Business License Committee's efforts and directed staff to hold two public workshops to gain further public input. Two workshops were held on November 15, 2017, with around 50 people attending in total. During the workshops, information on a proposed business license

was presented and the public asked questions and gave input on the proposal. The majority of attendees felt the business license was a good idea, or were not opposed to it citing the low fee and the benefit of having a list of businesses.

Discussion:

The reasons for establishing a Business License include:

- **Promote health and safety for Paradise** – knowing who and what type of businesses are operating in our neighborhoods is vitally important to public safety. Also, having emergency contact information is important especially for after-hours emergencies such as when burglar or fire alarms go off in the middle of the night or during off hours. Being able to effectively reach individual or collective business owners during local emergencies with vital information is a missing link without a business license.
- **Leveling the Playing Field** – A business license would help protect businesses from unfair competition with businesses operating in violation of the law. The business license would be another way to guide businesses to the necessary regulations to be in compliance.
- **Business Assistance** – A business license would provide assistance to businesses both new and existing with compliance to various zoning and other requirements. It is disheartening to have to tell a new business owner that their business is not zoned correctly, or that they do not have sufficient septic capacity at their new location. Requiring a business license BEFORE opening a business will close the “misinformation” gap and assist new business owners through the process of opening a business the right way, in the best location. For existing businesses, the business license program can also provide knowledge of requirements that the owner may have been previously unaware of, potentially saving costly issues down the road.
- **Comprehensive list of businesses** – A list of businesses is helpful for business activity (peer to peer services and sales), but is also a benefit for the public to find local shops and services. A business list is also an asset in economic development and planning.

Over the last several months as staff researched the issue and received feedback from committee members and the public, several questions came up which are answered below:

1. Who will be required to obtain a license?

All businesses (other than the exempted businesses listed below) located in the Town of Paradise would be required to obtain a license. This includes those with “brick and mortar” locations as well as home-based businesses. In addition, any business located outside of Paradise that offers services to Paradise residents or businesses would also be required to obtain a license. Businesses outside Paradise that only deliver to Paradise addresses would not be required to get a license. Financial Institutions, Churches (without attached schools, stores or other business), Libraries and Agriculture

would be exempt from obtaining a license.

2. Will offices containing more than one independent contractor (such as Real Estate Offices, Hair Salons, Insurance Agents, Etc.) be allowed to get one license covering all the contractors in the office?

Yes, the office will be required to obtain a license which will cover the independent contractors (stylists, real estate agents, etc) working in that office. Each individual will not require their own license.

3. Will the Business License fee be prorated?

No, there will be no need to prorate the license since it will be renewed annually from the date of the original license. For example, if a business obtains their license on June 1, 2018, they will renew on June 1, 2019.

4. Will there be a certificate to display?

Yes, after a business owner completes the online application, they will be prompted to print the certificate which can then be displayed at their place of business.

5. When will this program go into effect?

If the ordinance is approved, the Master Fee Schedule will be updated during the budget process in June. Staff recommends allowing existing businesses to obtain their license up until Jan. 1, 2019 at no fee to encourage businesses to get their license. After Jan. 1, 2019 all businesses will be required to be licensed. This delay will allow time to let business owners know about the program and encourage businesses to sign up early since there is no fee to do so.

6. How will the Business License be enforced?

The Business License program will be handled like any other ordinance through the administrative citation process. If a business fails to obtain a license at the time their renewal is due, they will be sent a letter reminding them to do so within 30 days. If they still do not renew their license they would be subject to the administrative citation process with fines beginning at \$100.

7. What is the procedure to obtain a license?

The proposed Business License would be administered almost completely online keeping the cost low while also keeping the process simple and convenient for business owners. Business owners could also visit Town Hall to fill out an application and receive a certificate in person if they are unable to do so online.

8. Do other cities require business licenses?

Yes, requiring a business license is a nearly universal practice, for the reasons

discussed above. In Butte County, Paradise is the only municipality that does not currently require a general business license. The cities of Chico, Oroville, Biggs and Gridley all require a business license for businesses within their city limits as well as businesses located outside their cities that transact business within city limits. However, the business license in those cities is a business license tax which is based on revenue and number of employees, and its purpose is to generate revenue for the city. The proposed Paradise Business License is a flat fee which is not a tax and, by law, can be no more than the administrative costs to issue the license.

Fiscal Impact Analysis:

The Town Finance Director has calculated the cost of administering the Business License Program, using staff time and technology costs in the equation. The current estimate for providing the Business License Program is \$40 per license.

**TOWN OF PARADISE
ORDINANCE NO. _____**

**AN ORDINANCE ADDING CHAPTER 5.22 TO THE PARADISE MUNICIPAL
CODE RELATING TO BUSINESS LICENSE**

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

SECTION 1. Chapter 5.22 is hereby added to the Paradise Municipal Code to read as follows:

Chapter 5.22

BUSINESS LICENSE

Section:

- 5.22.010 Purpose.**
- 5.22.020 Definition.**
- 5.22.030 Business License.**
- 5.22.040 License Information**
- 5.22.050 Number of Licenses.**
- 5.22.060 Fee.**
- 5.22.070 Exemption.**
- 5.22.080 Penalty.**

Section 5.22.010 Purpose.

The purpose of this chapter is to provide for and establish an annual business license program to promote and protect the health, safety and welfare of the citizens of the Town. The business license program aims to protect the public and prevent nuisances and neighborhood disturbances. This chapter is also intended to promote equity and security for Paradise Businesses. This chapter is not intended to impose any form of taxation on the business community nor to collect in fees more money than is necessary to recover the administrative costs of processing an application for the issuance or renewal of a business license certificate.

Section 5.22.020 Definition.

A. Business means any for-profit or non-profit commercial, industrial, or professional operation, occupation, home occupancy, work or trade, or any other business of any kind, including, without limitation, any sole proprietorship, partnership, limited partnership, joint venture, association, corporation, limited liability company, franchisee, cooperative, or any other entity recognized by law doing business whether provided in a physical location or by a mobile service or

activity within the jurisdiction of the Town.

B. Doing business means conducting or carrying on an activity or enterprise by which goods or services are provided to others.

Section 5.22.030 Business License.

Notwithstanding any other provision of Title 5, all business, doing business within the town jurisdiction shall register and obtain a business license annually with the Town. Existing businesses shall register no later than January 1, 2019. All new businesses shall register and obtain a business license before conducting any activities or providing any goods or services within the Town. After the initial license, each business shall renew their business license annually. A business operating in another city that has no physical location in Town, but provides services to Town residents or businesses shall be required to obtain a business license in the Town of Paradise. A business operating in another City which only provides deliveries to Paradise residents or businesses shall be exempt.

Section 5.22.040 License Information.

The business license required by this chapter shall be in addition to any other business license requirement of Title 5. All businesses shall provide the required information on the application, which shall include, but not be limited to, the following:

- Name of owner
- Mailing and site address
- Assessor's Parcel Number of business site
- Contact name and phone numbers, including emergency contacts
- Type of business/specific activities being conducted on premises
- Alarm company contact (if applicable)
- Building security information (lights, back entries, etc.)
- Whether hazardous materials or chemicals will be used and/or stored at the business location
- Such other and further information as is deemed necessary to enforce the laws described and administer provisions of the Chapter.

Section 5.22.050 Number of Licenses.

In instances where space within an office building, shopping center, warehouse, department store or other structure or property is leased for business or commercial use, each tenant of the premises operating an enterprise required to be licensed hereunder shall apply for and obtain a general business license; provided, that aggregations of identical businesses (such as, but not limited to, antique malls, craft fairs, barber and beauty salons, offices housing multiple independent agents such as insurance or real estate, or other similar enterprises) in one location will require only one general business license for the location.

When a particular enterprise has more than one fixed location or branch within the incorporated area, a separate general business license shall be required for each location or branch.

Section 5.22.060 Fee

All registrants shall pay an administrative fee to the Town in accordance with the Town's Master Fee Schedule Resolution adopted by the Town Council for business license under this chapter. A business that is required to obtain a special license under another chapter of this Title 5 shall be exempt from paying the fee under this Section.

Section 5.22.070 Exemption

A business license shall not be required for, and the provisions of this chapter shall not be otherwise applicable to the following enterprises:

1. **Financial Institutions:** Banks, savings and loans, credit unions, loan and similar financial institutions, as defined in Section 17351 of the California Business and Professions Code, are exempt from a general business license; provided, that a check casher business shall be subject to the general business licensing requirement, and the term "check casher" is defined as found in Division 3, Part 4, Title 1.6F, Section 1789.31 of the California Civil Code, including, but not limited to, engaging in the business operation of "deferred deposits" as defined therein.
2. **Churches:** Churches, to the extent of their use for worship, religious education or the social affairs of the religious group, are exempt from the provisions of this chapter. This exemption does not extend to other activities, which are not undertaken primarily for members of the religious group, including, but not limited to, day schools and social service programs.
3. **Libraries:** Libraries, whether publicly or privately operated, are exempt from the requirements of this chapter.
4. **Agriculture:** The following agricultural activities are exempt: agricultural pursuits consisting of the growing of crops, raising of livestock, and dairying, including auxiliary and ancillary uses incidental to the operation of a farm or ranch, consisting of the purchase and storage of substances, materials, supplies, animal feeds and produce, and the marketing of farm products; provided, however, that a general business license shall be required in connection with any wholesaling, processing, storage or manufacturing use which involves assembly of the products of multiple farms or ranches by a cooperative or other business enterprise for marketing distribution.
5. **Other Exemptions:** Nothing in this Chapter shall be deemed or construed to apply to any person transacting and carrying on any business exempt by virtue of the Constitution of applicable statutes of the

Town of Paradise
Ordinance No. ____

United States or of the State of California from the payment of such fees as are herein prescribed.

Section 5.22.080 Penalty.

It shall be unlawful and an infraction for any person to violate this chapter. If a person is found guilty of violating this Chapter, the fine shall be in accordance with Government Code Section 36900.

SECTION 2. Effective Date.

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 xx day of xxxx, 2018, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jody Jones, Mayor

Attest:

Dina Volenski, Town Clerk

Approved as to form:

Dwight L. Moore, Town Attorney



Town of Paradise

Business License Form

5555 Skyway
Paradise, CA 95969
Tel: 530-872-6291
www.townofparadise.com

Complete the application form below or visit the Town's website: www.townofparadise.com to fill out this form electronically and pay the fee by credit card. All boxes must be checked off and submitted by the business owner or designee to be deemed complete. This form and fee must be submitted either; online, by mail or in person to the Town Clerk's Department located at 5555 Skyway, Paradise, CA 95969.

Renewal Application <input type="checkbox"/>		New Business <input type="checkbox"/>		Business Start Date (in Paradise)		
Business Name			Business Owner's/Applicant Name			
Business Location	Street & Number	Ste./Apt. #	City	State	Zip Code	
Business/Applicant Mailing Address (if different)		Street & Number (no P.O. Box)	Ste./Apt. #	City	State	Zip Code
Assessor's Parcel Number of Business Location			Property Owner's Name and Phone Number			
Business Owner's Email Address			Emergency Contact Name & Phone Number			
Business Phone Number			2 nd Emergency Contact Name & Phone Number			
Do you hold "Non-Profit" status with IRS? <input type="radio"/> Yes <input type="radio"/> No			Business doing retail sales? If so, please provide the resale number.			
Do you store, handle, or dispense hazardous materials on site? If yes, please visit http://www.caloes.ca.gov/ for information on State requirements.			Sole Proprietorship <input type="checkbox"/>		Partnership <input type="checkbox"/>	
			Corporation <input type="checkbox"/>			
Alarm Permit Number			Description of Business Activity (circle one)			
Hours/Days of Operation		Number of Employees		Retail / Construction & Development / Technology & Communication / Food Services & Ag Production / Government & Non-Profit / Healthcare / Manufacturing / Tourism / Utilities / Real Estate		
Number & location of back/side doors at your building			NAICS Code: _____ If you do not know your NAICS code, visit https://www.census.gov/eos/www/naics/			
Animals Located on Business Premise? <input type="radio"/> Yes <input type="radio"/> No			Your Business License adds your business to the Town Registry of Businesses available on the Town's website. Please provide the URL for your business which will appear on the online registry. URL _____			
How would you like to be notified for renewal? <input type="radio"/> Email <input type="radio"/> Mailing Address			Please attach a floor plan diagram if available.			

Business License Fee is \$40.00 annually.

Dated: _____

Signed: _____

Information provided on this form is a public record.

BUSINESS LICENSE INFORMATION

This information sheet was created to inform and assist business owners of applicable Town regulations and required licenses and permits. This is a general guide and not intended to supersede any provisions in the Town of Paradise Municipal Code.

Town Requirements

WHAT IS A BUSINESS LICENSE?

The Town of Paradise issues business licenses to regulate businesses with a fixed location within the town limits to promote improved enforcement of ordinances that protect the public and prevent nuisances and neighborhood disturbances. The license is not a business tax and is not based on business revenue.

The Town's objective is to assist each business in obtaining the proper license and/or permit to ensure proper compliance of the business license code for all businesses transacting businesses within Town limits. The Town will send renewal notices, however it is your responsibility as a business owner to renew. If you do not receive a renewal notice prior to the expiration date of your license, please contact the Clerk's Department immediately at (530) 872-6291 ext 101.

WHO NEEDS A BUSINESS LICENSE?

You need a Business License if your business is located within the Paradise Town Limits or if your business provides service to Paradise residents or businesses, unless your business is exempt from licensing requirements discussed below.

WHEN DO I GET A BUSINESS LICENSE?

You are required to obtain a business license before conducting any business, trade, profession, enterprise, establishment or occupation.

TYPES OF BUSINESS LICENSES

General Business License - \$40 per year

General Business Licenses are issued to businesses with a physical location within the Town Limits based on compliance with zoning requirements. All businesses based in the Town of Paradise or providing services to Paradise residents or businesses require a General Business License except for the following, which are exempt:

- Financial Institutions – banks, savings and loans, and credit unions, except that check-cashing businesses do require a General Business License.
- Churches – to the extent the facilities are used for religious purposes or restricted to members of the congregation. A General Business License is required for a church-run or church-located school or child care facility or thrift store, etc.
- Libraries – public and private.
- Agriculture – includes growing of crops or raising livestock, except that a General Business License is required for any enterprise that combines product from multiple farms, wholesale, etc.

Home Based Business - \$40 per year

Running a business from home is an attractive idea to many people, but it is important for home business operators to remember that they are conducting a business in a home, which is most likely surrounded by other homes in a

residential area. The Town places certain restrictions on the operation of home businesses to protect the residential nature of the neighborhood and prevent nuisance complaints regarding noise, dust, and traffic. These rules protect you and your neighborhood, and ensure that the primary use of the homes is for residential purposes only.

Special Business License – Cost varies

Certain types of businesses are required to have more than one license. Usually the second license is a Special License. Note: you may require additional licensing from other governmental agencies in addition to your Town of Paradise License. The special License is issued based on a review of the application and may require approval by the Police Department, fingerprinting and background checks. This license may take up to 90 days to be approved.

Types of Businesses that require the Special Business License are listed below and will require a separate license for each of these activities:

- Retail Firearms Sales Establishments
- Fairs, Carnivals and Circuses
- Theaters, Tent Shows and Playhouses
- Fortunetelling
- Outdoor Festivals
- Junk Dealers, Pawnbrokers, and Secondhand Dealers
- Vending, Hawking, Peddling Sales
- Bingo Games
- Solicitors
- Onsite Sanitation Systems Operation Evaluators
- Kennels
- Cardrooms
- Tattoo Artists and Tattoo Establishments
- Masseur/Masseuse and Massage Establishments
- Taxicabs and Rent Cars
- Sound Trucks and Sound Amplifying Equipment

DO I NEED TO HAVE A PHYSICAL ADDRESS BEFORE APPLYING FOR A BUSINESS LICENSE?

Before going to any public agency you should have an exact address for the proposed business. Having accurate site location is crucial for receiving the correct zoning and onsite septic information and for filing various documents and permits. Private mailbox addresses are for mailing purposes only and cannot be used as a business address.

BUILDING CODE AND SEPTIC REQUIREMENTS/BUILDING INSPECTIONS

Cities and Counties control the way buildings are used in their jurisdictions in order to protect neighborhoods, encourage good development practices, and support property values. The Town of Paradise restricts certain business activities to buildings that have the correct structure for the activity.

You should check with the Town of Paradise Building and Onsite Septic Departments **before**:

- Starting a new business
- Remodeling an existing building
- Constructing a new building
- Moving into a new building

The Town of Paradise Building Department also provides information to comply with the California Building Code, as well as the California Disabled Access requirements.

BUILDING PERMITS

A Building Permit is required in most cases when you plan to make physical or cosmetic changes (electrical, mechanical, or plumbing installations or alterations) to the interior or exterior of the building you plan to occupy or if you are constructing a new building. A Building Permit is required when there is a change in the use of an existing space, such as putting a restaurant in what was a retail space.

When a permit is required plans should be submitted for Plan Review and a Building Permit issued before starting any construction or remodeling. During the course of construction or remodeling, building inspectors are required to inspect the work performed.

Please contact:

Town of Paradise Building Department
5555 Skyway
Paradise, CA 95969
(530) 872-6291 ext 123
www.townofparadise.com

Butte County Requirements

FICTITIOUS BUSINESS NAME

If you transact business under a fictitious business name, any name other than your surname or have more than one owner, you will need to file a Fictitious Business Name Statement with the County Clerk's Office. If you accidentally "infringe" upon another business name you may be subject to legal action. Contact the Butte County Clerk-Recorder's Office at (530) 538-7691 or <https://clerk-recorder.buttecounty.net/clerk/fbn.html> for further information.

HEALTH PERMITS

A Health Permit from the Butte County Public Health Consumer Protection Program may be required if your business involves food sales, public pools/spas, tattooing, body piercing, permanent cosmetics, cosmetology or other business. Contact the County Environmental Health at (530) 538-7281 or <http://www.buttecounty.net/ph/EnvironmentalHealth/ConsumerProtection.aspx> for more information.

PERSONAL PROPERTY TAX (BUSINESS)

For assessment purposes, the owner of the business must file a property statement each year with the County Assessor listing the costs of their business supplies, equipment, and fixtures as of lien date, January 1. For assessment information, contact the County Tax Assessor's Office at (530) 538-7701 or <https://www.buttecounty.net/treasurertaxcollector/Home.aspx>.

AIR QUALITY PERMITS

Air Quality Permits are required for any equipment or process at a facility, which may emit air pollutants. Please contact the Air Quality Management District at (855) 332-9400 or <https://bcaqmd.org/> for more information.

State Requirements

ALCOHOL BEVERAGE LICENSE

If your business is selling or serving alcoholic beverages, you will need to contact the Alcohol Control Board at (530) 224-4830 or <http://www.abc.ca.gov/districts.asp> for additional permit information prior to conducting such business.

DEPARTMENT OF MOTOR VEHICLES

If your business includes automobile dismantling, repairs, or sales, you will need to contact the State of California Department of Motor Vehicles to make sure you are in compliance with their regulations. You may call the DMV at (800) 777-0133 or contact the DMV online at www.dmv.ca.gov for additional regulations prior to conducting business.

RESALE/SELLERS PERMIT

If you intend to sell tangible goods by wholesale or retail, a Sellers Permit is required. To apply and obtain information on sales tax, contact the State Board of Equalization at (800) 400-7115 or <http://www.boe.ca.gov/>.

BUSINESSES WITH EMPLOYEES

If you have employees, contact the Employment Development Department at (888) 745-3886 or www.edd.ca.gov for their requirements regarding state withholding taxes, disability and unemployment insurance.

BUSINESSES WITH NO EMPLOYEES

If you have no employees, contact the Franchise Tax Board at (800) 8525711 or www.ftb.ca.gov regarding state withholding taxes and corporate taxes. (Note: Family members are considered employees).

DEPARTMENT OF CONSUMER AFFAIRS

To protect and serve consumers, the Department issues licenses in more than 100 business and 200 professional categories, including doctors, dentists, contractors, cosmetologists and automotive repair facilities. The Department of Consumer Affairs includes 40 regulatory entities. These entities establish minimum qualifications and levels of competency for licensure. They also license, register or certify practitioners, investigate complaints and discipline violators. The committees, commissions and boards are semiautonomous bodies whose members are appointed by the Governor and Legislature. DCA provides them administrative support. DCA's operations are funded exclusively by license fees.

To determine if your business activities require licensing through the State of California Department of Consumer Affairs, please contact the DCA using these options. Online at www.dca.ca.gov, or by phone at (800) 952-5210.

Federal Requirements

EMPLOYER IDENTIFICATION TAX NUMBER

For employer identification tax number and federal tax withholding information, contact the Internal Revenue Service (IRS) at (800) 829-4933 or www.irs.gov.

**TOWN OF PARADISE
ORDINANCE NO. _____**

**AN ORDINANCE ADDING CHAPTER 5.22 TO THE PARADISE MUNICIPAL
CODE RELATING TO BUSINESS LICENSE**

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

SECTION 1. Chapter 5.22 is hereby added to the Paradise Municipal Code to read as follows:

Chapter 5.22

BUSINESS LICENSE

Section:

- 5.22.010 Purpose.**
- 5.22.020 Definition.**
- 5.22.030 Business License.**
- 5.22.040 License Information**
- 5.22.050 Number of Licenses.**
- 5.22.060 Fee.**
- 5.22.070 Exemption.**
- 5.22.080 Penalty.**

Section 5.22.010 Purpose.

The purpose of this chapter is to provide for and establish an annual business license program to promote and protect the health, safety and welfare of the citizens of the Town **by providing information about business activity being conducted within Town limits.** The business license program aims to protect the public and prevent nuisances and neighborhood disturbances. This chapter is also intended to promote equity for Paradise Businesses **by requiring out of town businesses to obtain an annual Paradise business license.** This chapter is not intended to impose any form of taxation on the business community nor to collect in fees more money than is necessary to recover the administrative costs of processing an application for the issuance or renewal of a business license certificate.

Section 5.22.020 Definition.

A. Business means any for-profit, non-profit (with paid employees and a physical place of business), commercial, industrial, professional operation, occupation, home based business, work, trade, or any other business, **of any kind, including, without limitation, any sole proprietorship, partnership, limited partnership,**

Town of Paradise
Ordinance No. ____

~~joint venture, association, corporation, limited liability company, franchisee, cooperative, or any other entity recognized by law doing business~~ whether provided in a physical location or by a mobile service within the jurisdiction of the Town, except ~~those provided in section 5.22.070.~~

B. Doing business means conducting or carrying on an activity or enterprise by which goods or services are provided to others.

Section 5.22.030 Business License.

Notwithstanding any other provision of Title 5, all business, doing business within the town jurisdiction shall register annually with the Town. Existing businesses shall register no later than January 1, 2019. All new businesses shall register before conducting any activities or providing any goods or services within the Town. After the initial license, each business shall renew their business license annually. A business operating in another City that has no physical location in Town, but provides services to Town residents or businesses shall be required to obtain a business license in the Town of Paradise. A business operating in another City which only provides deliveries to Paradise residents or businesses shall be exempt.

Section 5.22.040 License Information.

The business license required by this chapter shall be in addition to any other business license requirement of Title 5. All businesses shall provide the required information on the application, which shall include, but not be limited to, the following:

- Name of owner
- Mailing and site address
- Assessor's Parcel Number of business site
- Contact name and phone numbers, including emergency contacts
- Type of business/specific activities being conducted on premises
- Alarm company contact (if applicable)
- Building security information (lights, back entries, etc.)
- Whether hazardous materials or chemicals will be used and/or stored at the business location
- Such other and further information as is deemed necessary to enforce the laws described and administer provisions of the Chapter.

Section 5.22.050 Number of Licenses.

In instances where space within an office building, shopping center, warehouse, department store or other structure or property is leased for business or commercial use, each tenant of the premises operating an enterprise required to be licensed hereunder shall apply for and obtain a general business license; provided, that aggregations of identical businesses (such as, but not limited to, antique malls, ~~craft fairs~~, barber and beauty salons, offices housing multiple independent agents

such as insurance or real estate, or other similar enterprises) in one location will require only one general business license for the location.

When a particular enterprise has more than one fixed location or branch within the incorporated area, a separate general business license shall be required for each location or branch.

Section 5.22.060 Fee

All license applicants shall pay an administrative fee to the Town which is capped at \$40 annually. Per law, cities can only charge a fee that recovers the cost to provide the service. To keep the cost low to business owners, the Town will cap the fee at \$40 per year for new licenses and renewals. A business that is required to obtain a special license under another Chapter of this Title 5 shall be exempt from paying the fee under this Section.

Section 5.22.070 Exemption

A business license shall not be required for, and the provisions of this chapter shall not be otherwise applicable to the following enterprises:

1. **Financial Institutions:** Banks, savings and loans, credit unions, loan and similar financial institutions, as defined in Section 17351 of the California Business and Professions Code, are exempt from a general business license; provided, that a check casher business shall be subject to the general business licensing requirement, and the term “check casher” is defined as found in Division 3, Part 4, Title 1.6F, Section 1789.31 of the California Civil Code, including, but not limited to, engaging in the business operation of “deferred deposits” as defined therein.
2. **Churches:** Churches, to the extent of their use for worship, religious education or the social affairs of the religious group, are exempt from the provisions of this chapter. This exemption does not extend to other activities, which are not undertaken primarily for members of the religious group, including, but not limited to, day schools and social service programs.
3. **Libraries:** Libraries, whether publicly or privately operated, are exempt from the requirements of this chapter.
4. **Agriculture:** The following agricultural activities are exempt: agricultural pursuits consisting of the growing of crops, raising of livestock, and dairying, including auxiliary and ancillary uses incidental to the operation of a farm or ranch, consisting of the purchase and storage of substances, materials, supplies, animal feeds and produce, and the marketing of farm products; provided, however, that a general business license shall be required in connection with any wholesaling, processing, storage or manufacturing use which involves assembly of the products of multiple farms or ranches by a cooperative or other business enterprise for marketing distribution.

- 5. Businesses located outside Paradise, who deliver to Paradise addresses, but provide no other service.** A business located outside the Town limits of Paradise which delivers products to Paradise addresses, but provides no other service shall be exempt.
- 6. Service Clubs:** Groups identified as service clubs, whose membership is made of up of volunteers and who gather to serve their community and whose aim is to promote community welfare shall be exempt. This includes groups such as the Benevolent and Protective Order of the Elks, Moose International, local Garden Clubs, Scouting organizations, etc.
- 7. Non Profit Organizations with no paid employees or physical place of business:** Non Profit Organizations which do not have paid employees, or which do not have a physical place of business shall be exempt from obtaining a business license.
- 8. Vendors at community events:** Vendors who participate in Town-Sanctioned and permitted events shall be exempt from obtaining a business license.

Section 5.22.080 Penalty.

It shall be unlawful and an infraction for any person to violate this chapter. If a person is found guilty of violating this Chapter, the fine shall be in accordance with Government Code Section 36900.

SECTION 2. Effective Date.

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 9th day of January, 2018, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jody Jones, Mayor

Attest:

Town of Paradise
Ordinance No. ____

Dina Volenski, Town Clerk

Approved as to form:

Dwight L. Moore, Town Attorney



**Town of Paradise
Council Agenda Summary
Date: January 9, 2018**

Agenda Item:6(c)

Originated by: Gina S. Will, Administrative Services Director/Town Treasurer
Approved by: Lauren Gill, Town Manager
Subject: 2017/18 Operating and Capital Budget Status Update and Mid-Year Financial Review

Council Action Requested:

1. Review the 2016/17 audit adjustment described in the report; and
2. Review and approve the 2017/18 mid-year budget report and budget adjustments; and
3. Review and File GASB 45 actuarial report; and
4. Review the results of the California Municipal Financial Health Diagnostic Tool; and
5. Review the results of the General Fund 5 Year Budget Projection and Long Range Financial Projection; and
6. Provide direction to staff for scheduling a Town Council goal setting workshop to discuss 2018/19 budget priorities.

Background:

The Town has completed the first six months of the 2017/18 fiscal year. The 2017/18 operating and capital budget was adopted June 27, 2017. The Town has made progress in restoring some general fund cash flow reserves and addressing some other financial weaknesses; however, financial challenges remain. True to its 2017/18 tortoise and the hare budget theme “slow and steady wins the race”, the Town is taking small but critical steps in building financial stability.

After six years of depleted reserves, delayed asset replacement and deferred maintenance, the community responded by passing a six year 0.50% transaction and use tax (Measure C) which took effect April 1, 2015. Measure C is expected to provide about \$8.15 million during the six years to maintain and improve critical public safety services to the community. The appropriate use of the 2017/18 monies were vetted through the Community Oversight Committee and approved by the Town Council and includes replacement of three police cars, investment in town roads, public safety facility repairs, and support for police, fire and animal control services.

This mid-year budget report provides an opportunity for staff to do a comprehensive review of all budgeted accounts, including personnel expenditures. It is also the start of next year’s budget cycle wherein a long-term budget projection is analyzed, and timelines and priorities are reviewed and discussed.

Discussion:

2016/17 Financial Statement Audit Adjustment

At the conclusion of the 2016/17 financial statements audit, staff agreed with the recommendation of the independent auditors to remove the Paradise RDA cash advance from the General Fund balance sheet. As Town Council is aware, staff fought hard to preserve \$1.3 million in loans from the General Fund to the former Paradise RDA as enforceable obligations through the State dissolution process. These loans are being paid off slowly and \$46,352 has been received in loan repayments since the dissolution. There was an additional \$645,000 advanced that was not memorialized in a loan before 2012, and consequently is not a recognized enforceable obligation. Staff has used RDA residual balance payments as payments against this obligation, but there is no financial benefit to the Town by preserving this particular accounting. While the one-time book transaction of recording the “bad debt” to remove this receivable appears to make expenses exceed revenues, it is important for Town Council to recognize that financial position and cash flow reserves are left the same as demonstrated below:

	2016/17 General Fund Position (without Measure C) Before Adjustment	2016/17 General Fund Position (without Measure C) After Adjustment
Revenues	11,144,816	11,161,480
Expenditures	10,817,317	11,438,044
Net Change in Fund Balance	327,499	(276,564)
Designated Reserves		
Nonspendable (RDA & Other Loans)	1,950,753	1,346,690
Assigned for Property Abatements	20,000	20,000
Unassigned – Cash Flow	1,351,534	1,351,534

2017/18 Operating and Capital Budget Update

Fund 1010 – General Fund

Staff analyzed a General Fund Budget Performance Report to date for the 2017/18 fiscal year in order to review trends or significant swings in revenues and expenses and to identify needed budget adjustments. A copy of this report is attached for review. The following information was derived from this analysis and highlights of the recommended adjustments are summarized below:

General Fund Revenues

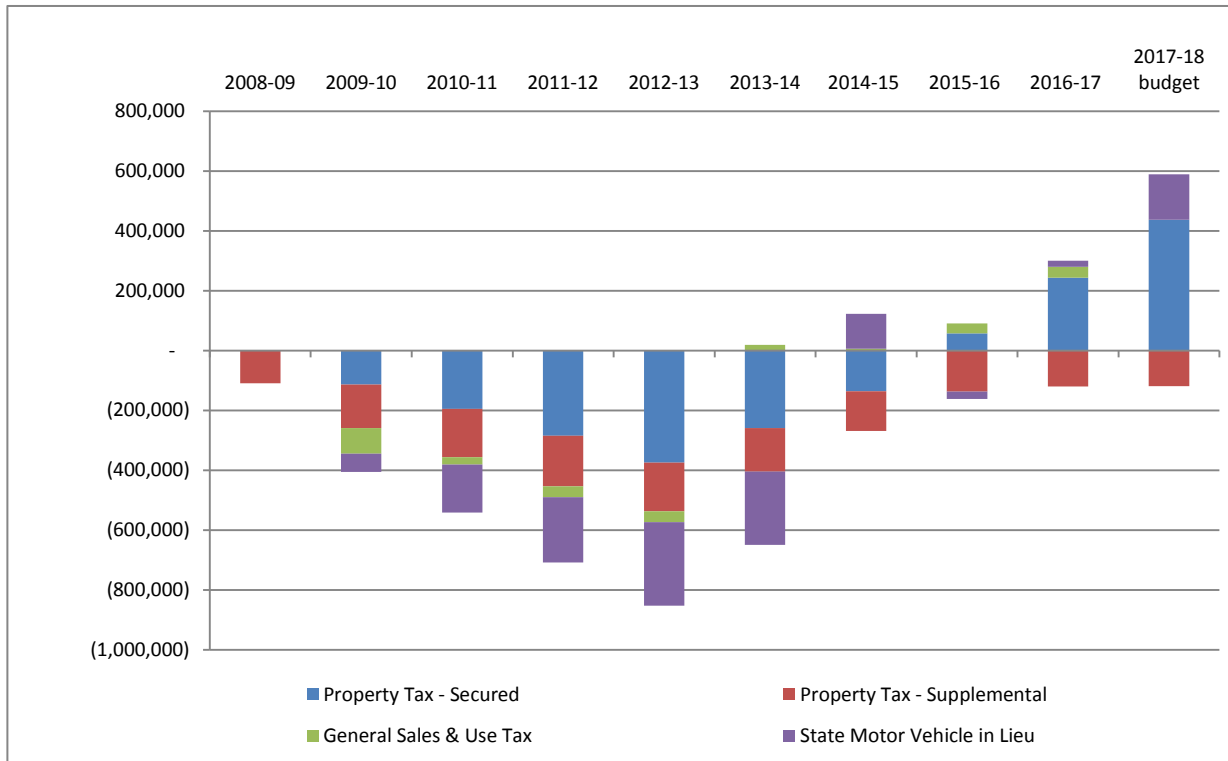
	2016/17 Estimated Actual	2017/18 Amended Budget	2017/18 Proposed Budget	2017/18 Mid-Year Budget Adjustments
Measure C	\$1,355,070	\$1,368,621	\$1,368,621	\$0
Non Department	10,843,935	11,114,386	11,188,453	74,067
Finance	20,039	20,100	20,100	0
Police	92,290	76,631	70,312	(6,319)
Fire	82,339	133,025	188,700	55,675
Planning	61,099	55,729	78,366	22,327
Waste Management	30,426	45,954	42,696	(3,258)
Engineering	28,433	69,882	61,813	(8,069)
Community Park	2,920	2,500	2,500	0
Totals	12,516,551	12,886,828	13,021,561	134,423

- Property Taxes: The Town has received its first deposit of 2017/18 property tax receipts and final estimates from Butte County based on the finalized tax rolls. About 75% of the secured tax rolls are governed by Proposition 13 which means that property taxes cannot grow on those properties more than 2% per year. So, 25% of the properties are generating most of the growth. Secured property taxes are expected to grow 4.66% as compared to growth of 3.88% last year. Unsecured property taxes are expected to grow 1% after growth of 4.02% last year. Homeowner's apportionment is expected to decrease 1.82% after increasing 1.30% last year.

For the second time in nine years, property value based taxes collectively have exceeded prerecession levels; although, Council should also take note of the following:

1. It will take several more years to make up the remaining \$2.86 million in lost property value based revenues.
2. With about 75% of the properties restrained by a 2% growth rate, this also means then that 25% of properties will have to turn over or grow 9.9% in order for the Town to maintain property tax growth of 4%.
3. 44% of General Fund revenue (without Measure C) is generated from Property Taxes. With these constrained revenues, inflation or fast increasing CPI will create financial strain in future budgets.

Property Value Based Revenues Lost

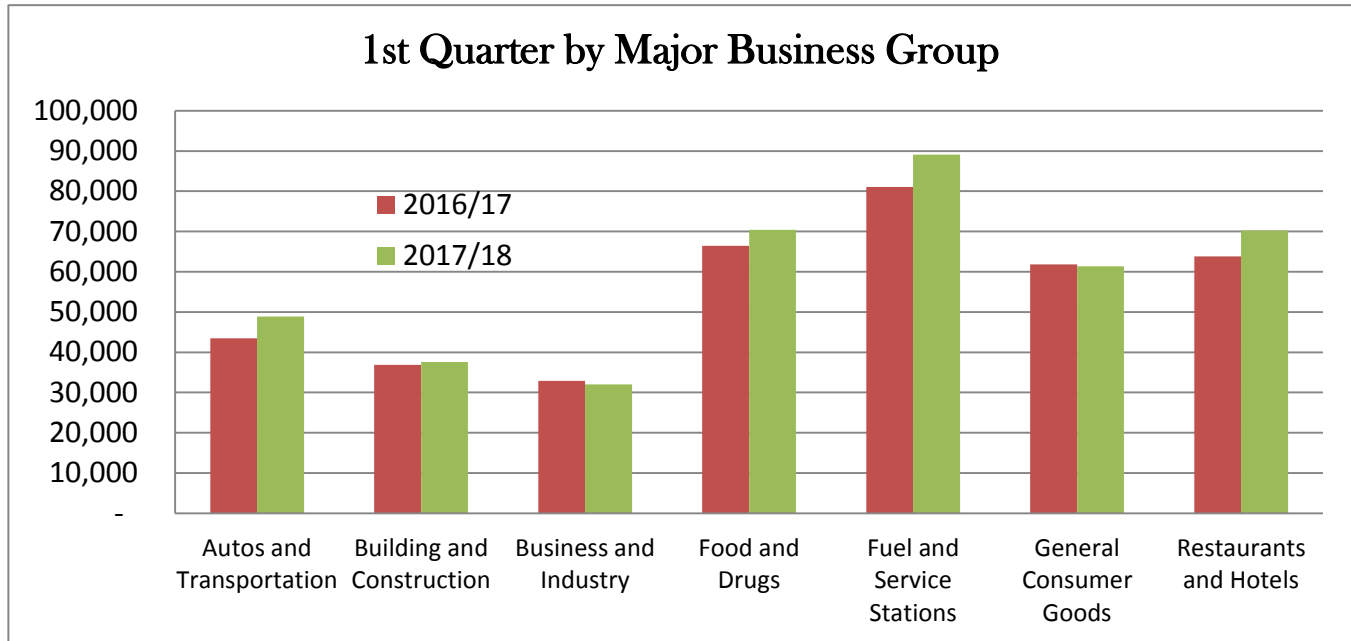


The following chart further summarizes property tax expectations and recommended budget adjustments for this 2017/18 budget year:

Property Taxes	2016/17 Estimated Actual	2017/18 Amended Budget	2017/18 Proposed Budget	2017/18 Budget Adjustments
Secured	\$4,545,285	\$4,687,123	\$4,739,480	\$52,357
Unsecured	241,278	245,483	243,690	(1,793)
Supplemental	61,720	66,507	62,954	(3,553)
Homeowners Apportionment	66,507	66,507	65,294	(1,213)
Totals	\$4,914,790	\$5,065,620	\$5,111,418	\$45,798

- Motor Vehicle in Lieu (MVIL): MVIL is the second largest revenue source for the Town’s General Fund. The Town has yet to receive its first receipts but has reviewed the County’s estimates of MVIL for 2017/18. There is no adjustment currently recommended. The Town will receive \$2.33 million in 2017/18 as compared to \$2.25 the prior year.
- Sales Tax: With the first quarter of 2017/18 sales tax receipts recorded, receipts show

over 3% growth. Analysis shows growth in five of the seven business groups. Gasoline sales are the single largest contributor to sales tax generation in the Town, and with gas prices increasing, so too are sales tax receipts. **Staff recommends a \$20,302 increase to the sales tax budget.** The Town is expected to receive \$1.86 million as compared to \$1.84 million the prior year.



- Franchise Fees and Transient Occupancy Taxes (TOT): With one quarter of receipts recorded for the 2017/18 fiscal year, **staff recommends increasing Franchise Fees by \$7,536 and decreasing TOT by \$1,972.** The Town anticipates receiving \$958,206 in Franchise Fees and \$207,723 in TOT for 2017/18.
- Transfers in from Traffic Safety Fund: The Traffic Safety Fund accounts for revenues received from vehicle code fines. On an annual basis, these funds are transferred to the General Fund in support of police operations. The last several years, as the Town has struggled to fill and maintain police operations positions, revenues have declined. In 2008/09, revenues were \$35,311. Last fiscal year they were \$14,047. This fiscal year they are expected to be about \$10,000. **Staff recommends decreasing the revenues transferred by \$10,000 for 2017/18.**
- Police Services: With the police department on the verge of filling its final operations vacancy, police revenues are trending fairly close to expectations. Accounts like impound fees, false alarm response are trending above budget while accounts like POST reimbursements, refunds and reimbursements, and special services are trending below budget. **Staff recommends decreasing police revenues by \$6,319.**
- Fire Equipment Rental: Fire seasons the last several years have been especially demanding for the State of California. When possible, the Town lent resources to the State which resulted in rental income. A recent history of income amounts is shown

below:

- 2016/17 \$71,229
- 2015/16 \$89,635
- 2014/15 \$174,163
- 2013/14 \$24,601
- 2012/13 \$94,085

\$75,000 was originally budgeted for 2017/18, and the last budget update increased the budget to \$125,000. As \$177,084 has been received to date, **staff recommends increasing the budget to \$180,000**. As directed by Town Council, any amounts exceeding \$75,000 will be transferred to the Assets Sales Proceeds Fund in order to fund future apparatus replacement. Thus, \$105,000 will be set aside for future replacements. The 2017/18 year is the first year, since making the commitment, that revenues have achieved a transferable level.

- Planning Citations: The Town's code enforcement program continues to make slow but steady progress on addressing blighted and hazardous properties for citizens of the Town of Paradise. The former Carousel Motel, off lower Skyway, has been renovated into a small quality apartment complex. Police calls for service have diminished and property values in the area are increasing.

Code enforcement has recently focused on large outdoor marijuana grows within the Town. Most have now been eliminated. Administrative citations were issued to motivate code compliance. \$13,000 was originally budgeted for public nuisance and hazards citations (including marijuana) and the last budget update increased the budget to \$28,000. With receipts of \$46,445 to date, **staff recommends increasing the planning citations budget to \$48,500**.

- Public Works/Engineering: Currently public works/engineering service revenues are trending below budgeted levels in accounts like private development and drain plans. With the Skyway Safeway potentially delayed with environmental impact reviews, **staff recommends decreasing engineering revenues \$8,069 in order to remain conservative**.

To summarize, the Town is expected to receive \$134,423 more in revenues for 2017/18 than currently budgeted. With Measure C, this is growth of 4% over the prior fiscal year.

However, the Town continues to be challenged by its lack of diversified revenues. Thankfully Measure C is currently filling in the gap, allowing the Town to maintain quality services for the community. Because such a large portion of its revenues are constrained, the Town should be vigilant in recouping costs of special services so that the community as a whole is not subsidizing the special services of a few. A revised Master Fee Schedule was implemented this 2017/18 fiscal year.

Measure C

*“a temporary sales tax increase of 0.50% that automatically expires in six years, and that establishes a citizen oversight committee to ensure that funds are used to **preserve public services** such as police protection, fire suppression, street maintenance, animal control and other services for the Town of Paradise”*

Measure C, the 0.50% transaction and use tax approved by the voters in November 2014, took effect April 1, 2015. The Town is now in its third of six years with the temporary measure. Serious analysis and study is ongoing to determine if the prudent reserves established for Measure C can build a sufficient bridge to financial security, or if public service cutbacks are expected once Measure C sunsets. Staff will attempt to answer this question with a financial projection later in the report.

In the meantime, as intended, Measure C has been essential in preserving services and maintaining a balanced budget this fiscal year. As previously reported, the Town is replacing public safety equipment, sustaining police services and the CAL FIRE contract, planning road rehabilitation, and addressing deferred maintenance issues with this funding. Following is a recap of the Measure C mid-year proposed budget for 2017/18.

Measure C Updated

	<u>2017/18 Amended Budget</u>	<u>2017/18 Proposed Budget</u>	<u>2017/18 Budget Adjustments</u>
Police Department			
Roof Replacement	47,000	47,000	0
2 nd Investigator	187,929	97,578	(90,351)
Police Cadets (2)	46,602	56,583	9,981
Police Cars	100,000	75,512	(24,488)
Body Cameras	5,917	5,917	0
Enhanced Training	15,000	15,000	0
K-9 Program	11,000	11,000	0
	<hr/> 413,448	<hr/> 308,590	<hr/> (104,858)
Animal Control			
Support for 2 AC Officers & Rabies Vaccine	75,083	60,158	(14,925)
Officer and Supervisor Training	1,600	1,600	0
Concrete Repairs	8,000	8,000	0
Rendering Setup & Maintenance	13,700	13,700	0
Computer Replacement	1,017	1,017	0
Online Dog Licensing Renewal	4,000	4,000	0
Additional Support to Maintain Services	0	37,239	37,239
	<hr/> 103,400	<hr/> 125,714	<hr/> 22,314

Fire Department

CAL FIRE Contract	250,000	250,000	0
Fire Engines 81 & 82	167,183	167,183	0
	<u>417,183</u>	<u>417,183</u>	<u>0</u>

Public Works

Maxwell Drive SR2S	76,045	100,014	23,969
Bille Overlay (Fern to Oliver)	132,700	110,402	(22,298)
Fleet Bay and Lift	60,000	60,000	0
	<u>268,745</u>	<u>270,416</u>	<u>1,671</u>

Subtotal	\$1,202,776	\$1,121,903	(\$80,873)
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➤ Police Department:

The original 2017/18 budget assumed that there would be two full time investigation positions filled throughout the entire year. However, with staffing shortages, the second full time position was only recently filled thus the reflected budget savings. Both the Measure C and Police Operations budgets have been amended to reflect that the Operations budget funds the full time investigations Officer the entire year. Further, the Measure C budget funds the part time investigations Officer part of the year and the full time investigations Sergeant once appointed in November.

Police trainee personnel costs and some increased academy costs have been more than estimated. It is recommended that the budget be increased to cover these costs.

As previously described, by committing \$100,000 a year for six years, Measure C will purchase and equip 15 new police vehicles. In the first few years, part of the monies will be set aside in reserves and used for future payments. The mid-year budget reflects that part of the monies are now held in reserves.

➤ Animal Control

As has been reported to Council for over a year, it has been difficult to fill vacancies within the Animal Control Services division. The salary pay plan was recently increased in order to attract interest and two individuals are now in background for the final Animal Control Officer position. The vacancy has created savings as reflected in the revised budget.

Also, continually reported to Council is the lack of adequate funding to maintain Animal Control Services. The remainder of donation funds will be used this fiscal year and what remained was even less than estimated. In addition, PASH has pulled back some of their financial support. Finally, Measure N provides \$132,000 of funding on a \$325,000 budget. It is recommended that Measure C be used to maintain services until other funding options are made available.

➤ Public Works

Increased costs for the Maxwell Drive Safe Routes to School Project were almost entirely offset by savings from the Bille Road overlay project as reflected in the recommended revised budget.

The Measure C Financial Plan (included in the agenda materials) was updated to include these adjustments as well as the ongoing impacts. Following is a summary of the updated Financial Plan:

Projected Revenues		\$8,148,431
Commitments for:	Police	\$2,212,351
	Fire	2,240,849
	Animal Control	614,358
	Public Works	1,577,610
	10% Fixed Reserve	814,843
	Contingency Reserve	688,420 (8,148,431)
Net Remaining		0

Measure C has been used appropriately and effectively to maintain critical public services as committed to the citizens of the Town of Paradise. In addition, Council has had the foresight to commit a portion of the funds to Measure C reserves in order to extend the support for ongoing expenses for after Measure C expires. Between fixed reserves and contingency reserves, current projections show that \$1,503,263 is available for ongoing expenses after Measure C expires. Following is an illustration of how those funds might be used:

<u>Ongoing Annual Costs Supported by Measure C</u>		<u>Totals</u>
2 nd Investigation Position	\$157,714	
Sponsor Police Cadet	28,292	
K9 Program	11,000	
Enhanced Police Dept. Training	15,000	
Maintain CAL FIRE Service Levels	250,000	
Animal Control Service Staffing and Operations	134,600	\$596,606

\$1.5 million/\$597 thousand = 2.52 years

Staff most recently met with the Measure C Citizen Oversight Committee on November 29, 2017 where approval was received to move forward with installing an additional fleet bay and lift, and for increasing the Animal Control Officer salary pay plan to attract interest to the vacant position. That meeting included a frank discussion and a healthy debate about the remaining use of Measure C funds. All agreed that the intended use and purpose of Measure C has been followed. Following are some of the key questions and answers that came out of the discussions:

Q) *Why isn't the normal general fund operations budget funding Animal Control Services?*

A) It could, but then more police or fire expenses would need to be funded by Measure C to maintain those services. Further, with the recession, the General Fund stopped contributing to all non-public safety operations including Building Safety, Street Maintenance and Animal Control. The General Fund has not grown back sufficiently to fund other operations.

Q) *Why is the Town using Measure C to fund personnel expenses?*

A) The Town of Paradise is primarily a service agency and its personnel provides the services. With the CAL FIRE contract, over 73% of the General Fund budget is personnel related expenses. Further, Town staff are the lowest paid in Butte County and staffing levels are still down over 20% from pre-recession levels. Though not ideal, in order to “*preserve public services*” as directed by Measure C, some personnel expenses are paid by Measure C.

Q) *How will services be impacted when Measure C expires?*

A) With prudent planning and reserves, service levels can be maintained another 2.5 years after Measure C expires. A 6 year community investment then is stretched to 8.5 years. Beyond that, the Town will likely resume deferring equipment replacement and facility maintenance in order to preserve services. More study and detailed analysis is provided in the long-term projection section of the report.

General Fund Expenditures

	2016/17 Estimated Actual	2017/18 Amended Budget	2017/18 Proposed Budget	2017/18 Budget Adjustments
Measure C	\$1,328,364	\$1,202,776	\$1,121,903	(\$80,873)
Non Department	1,632,745	1,089,820	1,192,516	102,696
Administration	1,594,341	1,592,569	1,614,151	21,582
Police	3,990,008	4,287,017	4,259,252	(27,765)
Fire	3,692,132	4,004,633	4,026,616	21,983
Community Develop.	195,049	206,091	208,297	2,206
Public Works	333,769	314,735	327,510	12,775
Totals	\$12,766,408	\$12,697,641	\$12,750,245	\$52,604

Non Department:

By the end of 2016/17, the Town achieved its goal of a 10% General Fund Cash Flow reserve. In fact, with a cash flow reserve of \$1.35 million, it achieved a cash flow reserve of 10.6% of total operating expenses. Now that the Town has addressed some of its short-term financial objectives, it should begin to set goals and address some longer-term

financial objectives.

There are three important longer-term goals to consider:

- ✓ The ability to replace equipment and vehicles when needed.
- ✓ Funding for the unfunded liability related to GASB requirements.
- ✓ Further growth of the cash flow reserve in order to eliminate TRAN (short-term annual borrowing).

Currently, as short-term borrowing is relatively inexpensive, and since a cash flow reserve of about 25% would be needed to eliminate the TRAN, staff proposes to begin addressing each of these goals equally. Staff proposes that for each year there is a positive net change in fund balance, that those funds be split between future equipment replacement, an additional contribution toward unfunded liability, and additions to cash flow reserve.

At the end of 2016/17, there is \$74,893 that meet these criteria. Thus, staff proposes to **increase the budget for 2017/18 to include a transfer to future equipment replacement of \$24,964, and an increased contribution to the GASB 45 retiree health trust of \$24,964.** The remaining \$24,964 will be left in cash flow reserves.

Also, as described in the previous fire equipment rental revenue section. Revenues exceeding \$75,000 will be allocated to future fire apparatus replacement. Based on current revenues, **an additional \$55,000 is recommended** to be moved for future replacements.

Administration:

Collectively **administrative divisions are anticipated to increase \$21,582.** There are two primary reasons for the increase both of which are accounted for in the Central Services program. First, as previously approved by Town Council, the Town has hired a consultant to conduct a facilities review of all of the Town’s properties for a cost of about \$12,300. The second, also approved by Council, is water damage repairs to Town Hall at a cost of approximately \$12,960. A summary of all recommended adjustments is summarized as follows:

✓ Town Council	(640)
✓ Town Clerk	(1,397)
✓ Town Manager	1,591
✓ Central Services	24,739
✓ Information Technology	(1,084)
✓ HR and Risk Management	(892)
✓ Legal Services	(3,383)
✓ Finance	2,458
✓ Rental Properties	13
✓ Emergency Operation Center	177

Police Department

- Police Administration: Despite increased costs for facility repairs and retiree health payments, overall it is recommended that **the police administration budget be decreased by \$19,675**. The savings is mainly from a delay in the hiring of a replacement Police Chief but also some savings from the administration training budget.
- Police Operations: After a couple years of struggling, police operations is on the verge of having all of its positions filled. Two trainees have recently graduated from the academy and have joined the force, and a final cadet has just entered the academy. If all goes as planned, all operations vacancies will be filled by the end of the fiscal year.

It is recommended that the **operations budget be increased by \$45,935** to cover increased overtime costs, increased CalPERS contribution requirements, increased retiree health costs, and increased fuel costs. Those increased costs are partially offset by other salary and benefit savings and by additional AB109 training monies.

- Public Safety Communications: This division currently has two vacancies. So while overtime and retiree health costs are up, salary and benefit savings allow the division to request a **budget decrease of \$54,025**.

Fire Department

Fire Administration: Staff recommends a **budget increase of \$11,038** mainly to cover increased retiree health and utility costs.

Fire Suppression: This division also needs a **budget increase of \$17,060** principally to cover increased retiree health and increased gasoline costs.

Volunteer Program: **Savings of about \$6,115** is expected from this program. While the department has been actively recruiting volunteers, the number of volunteers continue to decline. A volunteer has similar training requirements of a firefighter, and the time commitment and physical ability associated with these requirements are making it more and more difficult to recruit and retain volunteers.

Community Development and Public Works

The primary adjustment for Community Development and Public Works is in the Fleet Management Division. The repairs and maintenance supplies account needs to be increased in order to fund additional repairs. Even with the increase, the account is below prior year levels showing that car and equipment replacement is helping reduce the fleet budget. In addition, some costs have been reallocated between Planning and Waste Management Divisions. Recommended **budget increases for the two departments total \$14,981** as summarized below:

✓ Planning 6,671

✓ Waste Management	(4,465)
✓ Engineering	(1,903)
✓ Paradise Community Park	2,224
✓ Public Facilities	2,500
✓ Fleet Management	9,954

Fiscal Impact:

Again, Measure C is the key to allowing the Town to make slow but steady progress forward and maintain quality services this fiscal year. Outside of Measure C, revenues are growing modestly and the Town is still addressing long deferred expenditures and high fixed costs. This year, the Town will maintain a balanced budget, and is expected to add about \$24,599 to cash flow reserves. The Town has achieved its goal of a 10% cash flow reserve and by the end of the fiscal year will have about \$1.38 million. The Town has decreased its cash borrowing, but will continue to borrow until reserves reach about 25%. The Town will continue to build cash flow reserves, but will also begin funding for future equipment replacement and contributions toward unfunded liabilities. Following shows the progress the Town has made:

	2016/17 Estimated Actual	2017/18 Amended Budget	2017/18 Proposed Budget	2017/18 Budget Adjustments
Measure C Revenues	\$1,355,070	\$1,368,621	\$1,368,621	\$0
Measure C Expenses	1,328,364	1,202,776	1,121,903	(80,873)
Measure C Net Income	26,707	165,845	246,718	80,873
GF Revenues	11,161,480	11,518,207	11,652,940	134,423
GF Expenses	11,438,044	11,494,865	11,628,342	133,477
GF Net Income	(276,564)	23,342	24,599	947
Measure C Fund Balance	672,797	838,642	919,515	
GF Fund Balance	2,718,224	2,741,494	2,742,823	
Total Fund Balance	3,391,021	3,580,136	3,662,338	
Designated Reserves – Measure C				
Final Year	283,274	283,274	0	
Police Vehicle Payments	150,149	150,149	177,454	
Fixed Reserve	0	203,710	203,711	
Contingencies	239,374	201,509	538,350	
Designated Reserves				
Nonspendable	1,346,690	1,333,310	1,346,690	
Property Abatements	20,000	20,000	20,000	
Cash Flow	1,351,534	1,388,184	1,376,133	

Fund 2030 – Building Safety and Wastewater Services

	2016/17 Estimated Actual	2017/18 Amended Budget	2017/18 Proposed Budget	2017/18 Budget Adjustments
Revenues	\$903,237	\$969,383	\$971,681	\$2,298
Expenses	893,003	962,769	949,524	(13,245)
Net Income	10,234	6,614	22,157	15,543
Ending Fund Balance	\$483,240	\$489,854	\$505,397	

Revenues:

Development shows steady increase for the year, but not much more than what was originally expected and budgeted. The numbers are mostly trending as originally budgeted.

Expenses:

Collectively expenses for 2017/18 should be decreased about \$13,245 primarily from a vacancy within the division. Currently the Building Official/Fire Marshal position remains vacant after one recruitment attempt. This may be another example of the Town struggling to compete with salaries and benefits of the private sector and other public agencies.

Fiscal Impact:

The fund will end the fiscal year with a good healthy reserve which is important to maintain for equipment replacement purposes and to prepare for the inevitable next economic downturn. Once the vacant position is filled, the fund appears to have found a good balance between the demands for service and the staffing required to meet those demands.

Fund 2070 – Animal Control Services

	2016/17 Estimated Actual	2017/18 Amended Budget	2017/18 Proposed Budget	2017/18 Budget Adjustments
Revenues	\$221,176	\$235,983	\$200,387	(\$35,596)
Expenses	219,258	235,983	200,387	(35,596)
Net Income	1,917	0	0	0
Ending Fund Balance	0	0	0	

Revenues:

The 2017/18 budget was built with the expectation that the division would be fully staffed and that service levels and service revenues would increase. However, as the division is still without one of its Animal Control Officer’s those expectations were not realized and revenues

need to be reduced. In addition, Paradise Animal Shelter Helpers (PASH) has pulled back a good portion of their financial support. Finally, animal control donation funds will run out this fiscal year sooner than expected. All combined these realities result in a recommendation to decrease revenues by \$35,596.

Expenses:

Salary savings from the vacancy is not enough to offset the revenue reductions described above. As Measure C is currently the only viable funding source, it is recommended that it cover the gap in funding expenses until another funding source is determined.

Fiscal Impact:

As has been discussed for many years, Measure N the \$12 per parcel per year fee provides \$132,000 of funding per year. It is not enough to fund an approximate \$325,000 operation. The General Fund has also not grown back sufficiently to fund the operations. A long term funding mechanism is needed to maintain these services.

Fund 2120 – State Gas Tax (Street Maintenance)

	2016/17 Estimated Actual	2017/18 Amended Budget	2017/18 Proposed Budget	2017/18 Budget Adjustments
Revenues	\$917,965	\$1,234,691	\$1,212,181	(\$22,510)
Expenses	1,098,162	1,176,660	1,148,497	(28,163)
Net Income	(180,196)	58,031	63,684	5,653
Ending Fund Balance	\$90,989	\$149,020	\$154,673	

Revenues:

With the additional transportation funding passed by SB-1, the Town will receive about another \$178,000 for street maintenance this fiscal year. A careful review of the Highway User Tax estimates annually released by the League of California Cities compared to the Town’s actual historical receipts, prompts staff to recommend a reduction in revenues of about \$22,510.

Expenses:

An ongoing employee leave situation has more than offset the estimated reduced revenues even after an increase in overtime to cover the absence. It is recommended that expenses also be reduced by \$28,163.

Fiscal Impact:

The fund will add about \$63,684 to its previously depleted reserves, which will restore reserves to a more appropriate \$154,673.

Fund 2160 – Business & Housing Services

	2016/17 Estimated Actual	2017/18 Amended Budget	2017/18 Proposed Budget	2017/18 Budget Adjustments
Revenues	\$153,435	\$159,342	\$159,902	560
Expenses	146,984	152,903	182,073	29,170
Net Income	6,451	6,439	(22,171)	(28,610)
Ending Fund Balance	93,098	99,537	70,927	

Revenues:

Recommended revenue adjustments in this division are immaterial and total \$560.

Expenses:

With the award of another \$1.0 million Home Grant, there are timing requirements that indicate that additional home type grant monies cannot be applied for until a certain portion of the grant is used. In order to get these monies into the community and draw down this grant, the division has hired a temporary employee to aid the application and administration of the grant. In addition, more funds are needed for inspections, appraisals and other related fees. It is recommended that expenses be increased by \$29,170 to cover these additional costs.

Fiscal Impact:

Ending fund balance or reserves in this fund fluctuate with the timing of grant activity delivery and expenses. Ultimately, it is a clearing account and is not meant to carry a balance.

Valuation of Retiree Health Benefits

Background:

The Governmental Accounting Standards Board (GASB) introduced GASB 45 which required that the Town of Paradise measure and report the liabilities associated with other (than pension) post-employment benefits (OPEB) in their financial statements beginning with the 2009/10 fiscal year. GASB 45 was created to address the growing concern over the potential magnitude of government employer obligations for post-employment benefits.

On March 4, 2011, the Town of Paradise received its first actuary study indicating that the total present value of all future benefits as of July 1, 2010 was \$45,810,590. Further, the actuary study indicated that the Annual Required Contribution (ARC) was \$3,571,180 for the 2009/10 fiscal year. As required by GASB 45, \$3,124,322 (the ARC less the actual amount contributed for retiree benefits) was disclosed and recorded in the Town's 2009/10 financial statements resulting in a serious decrease of the Town's governmental fund's net assets.

The Town took immediate action to beginning reducing this obligation, recognizing this obligation has immediate adverse financial consequences for the Town by affecting the Town's overall credit

worthiness and ability to borrow money at favorable rates. Following are actions that the Town took to reduce the obligation to one that is manageable:

- Implemented retiree health vesting schedule for new hires
- Recession resulted in reduced workforce
- Negotiated health benefit caps with all employee groups
- Established and began funding irrevocable trust

Discussion:

Though counterintuitive, analysis and discussions with the actuary led staff to recognize that the retiree health vesting schedule implemented for new hires was actually increasing the liability in the long run. The vesting schedule under CalPERS administration did not cap the benefits so would provide a greater benefit in the future. The Town was successful in explaining this to employee groups, and was able to remove the vesting schedule from all group plans.

As required every other year, the Town contracted to have another actuary study completed to measure the obligation as of July 1, 2017 (a copy is included with the agenda materials). The current report shows that the obligation is currently \$11,507,606. A 74.9% reduction in the obligation compared to the original measurement and a 34.1% reduction from the last report. A summary comparison is provided below:

July 1, 2010		Safety Employees	Non-Safety Employees	Total Present Value of Projected Benefits	Persons
Current	Employees	\$15,942,135	\$14,309,133	\$30,251,268	113
Retired	Employees	<u>11,410,044</u>	<u>4,149,278</u>	<u>15,559,322</u>	69
	Totals	\$27,352,179	\$18,458,411	\$45,810,590	182
July 1, 2015		Safety Employees	Non-Safety Employees	Total Present Value of Projected Benefits	Persons
Current	Employees	\$2,964,622	\$3,963,810	\$6,928,432	66
Retired	Employees	<u>6,534,835</u>	<u>4,011,882</u>	<u>10,546,717</u>	80
	Totals	\$9,499,457	\$7,975,692	\$17,475,149	146
July 1, 2017		Safety Employees	Non-Safety Employees	Total Present Value of Projected Benefits	Persons
Current	Employees	\$890,050	\$1,919,297	\$2,809,347	68
Retired	Employees	<u>5,769,194</u>	<u>2,929,065</u>	<u>8,698,259</u>	79
	Totals	\$6,659,244	\$4,848,362	\$11,507,606	147

The obligation decreased mainly because of removing the vesting schedule, but also as a result of high staff turnover.

Fiscal Impact

Starting with the next fiscal year, 2018-19, the full amount of the obligation is required to be reported on the Town's balance sheet rather than just the net addition to annual required contributions. It will be prudent for the Town to contribute to the irrevocable trust whenever possible to fund this future obligation.

Municipal Financial Health Diagnostic Tool:

The League of California Cities released a revised California Municipal Financial Health Diagnostic tool that includes capital asset maintenance as an indicator for financial health. As the Town has improved its cash flow reserves, and with recent grants, has done well in maintaining its capital assets, the Town has improved its grade to a C+ for fiscal year 2017/18. The Town has made considerable progress on its fiscal health, but must continue to address long-term obligations and diversify its revenue stream. Following are the items that remain a hindrance to the Town's financial health:

1. Recurring General Fund Operating Deficits

Measure C has temporarily cured the General Fund Operating Deficit, but the town must now diversify its revenue sources to prepare for when Measure C expires.

2. Fixed and Personnel Costs Exceed 80% of Operating Expenditures

The Town's fixed costs as a percent of operating expenditures has worsened some from 86.0% for budget year 2016/17 to 87.1% for budget year 2017/18.

3. Budget Balanced by Deferring Asset Maintenance

Measure C has allowed the Town to budget asset replacement and maintenance in 2017/18. However, as Council knows Measure C will only last another 3 years.

4. Pension Liabilities or Post-Employment Benefit Funding Deferred

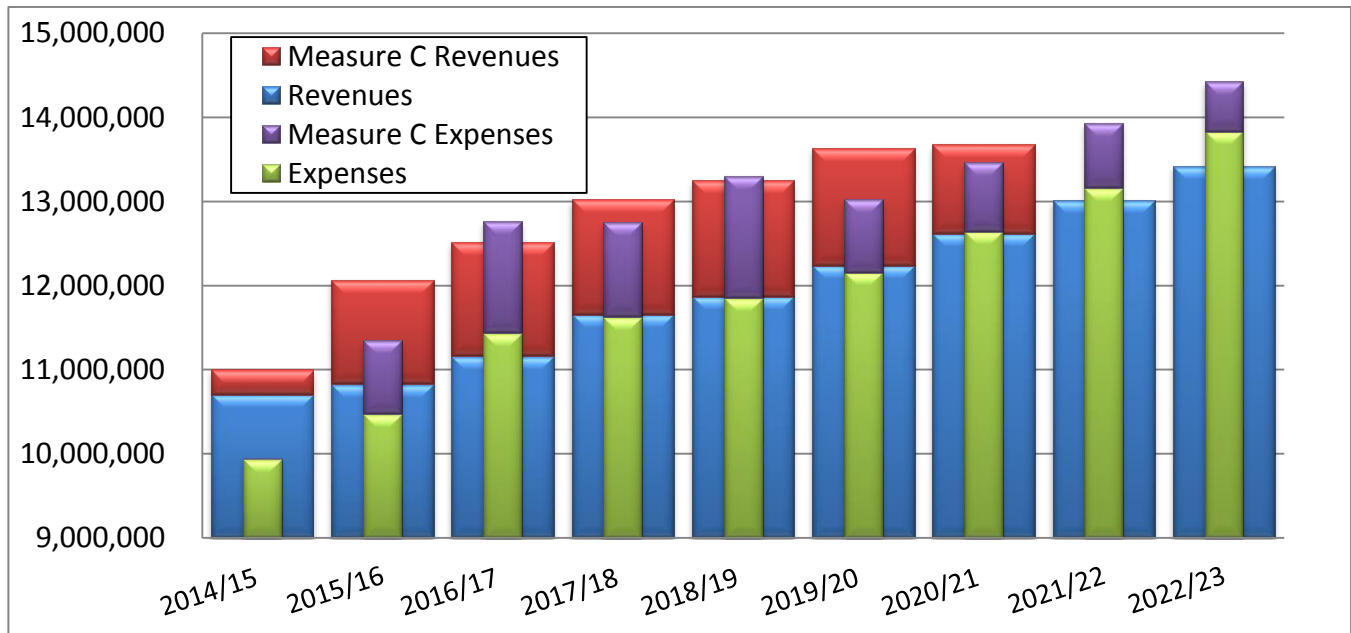
GASB 68 and CalPERS are requiring that the pension related unfunded liabilities be funded over time. The Town has another 13 years to pay on the Pension Obligation Bond and CalPERS is amortizing current unfunded liability over 20 + years. This leaves very little room in the budget to fund OPEB benefits (retiree health). \$150,000 to \$200,000 should be contributed toward these obligations, but the Town can only afford to contribute about \$50,000 this fiscal year.

General Fund Five Year and Long Range Projections

Five Year Projection:

Staff made some basic and conservative assumptions about revenue and expenditure growth for the next five years. Further, staff estimated and included CalPERS pension contribution

increases, Pension Obligation Bond Increases, one more year of contracted employee COLA's and reductions for any lease purchases paid off. The result is challenging budgets in the later part of the projection. Measure C reserves will be used in the later part of the projection to maintain some ongoing expenses. The projection moves from a positive change in fund balance of about \$18,000 to a negative change in fund balance of about \$400,000 the last projection year as shown below:



Staff is confident that any deficits can be cured; however, the challenge will be to prioritize the many items that compete for funding. A list of the most important of these are indicated below:

- Measure C expires in just over 3 years, and while the Town has been careful to use Measure C mainly for asset replacement and deferred maintenance, there are some ongoing expenses being funded through this revenue source. The Measure C Financial Plan includes a 10% fixed reserve and contingency reserve of \$1.5 million that could fund some of these items for about 2.5 years:
 - 2nd Police Investigative Position
 - CAL FIRE contract support
 - Animal Control Services Support
 - Police Academy Sponsorship
 - Police Officer training support
 - K-9 program

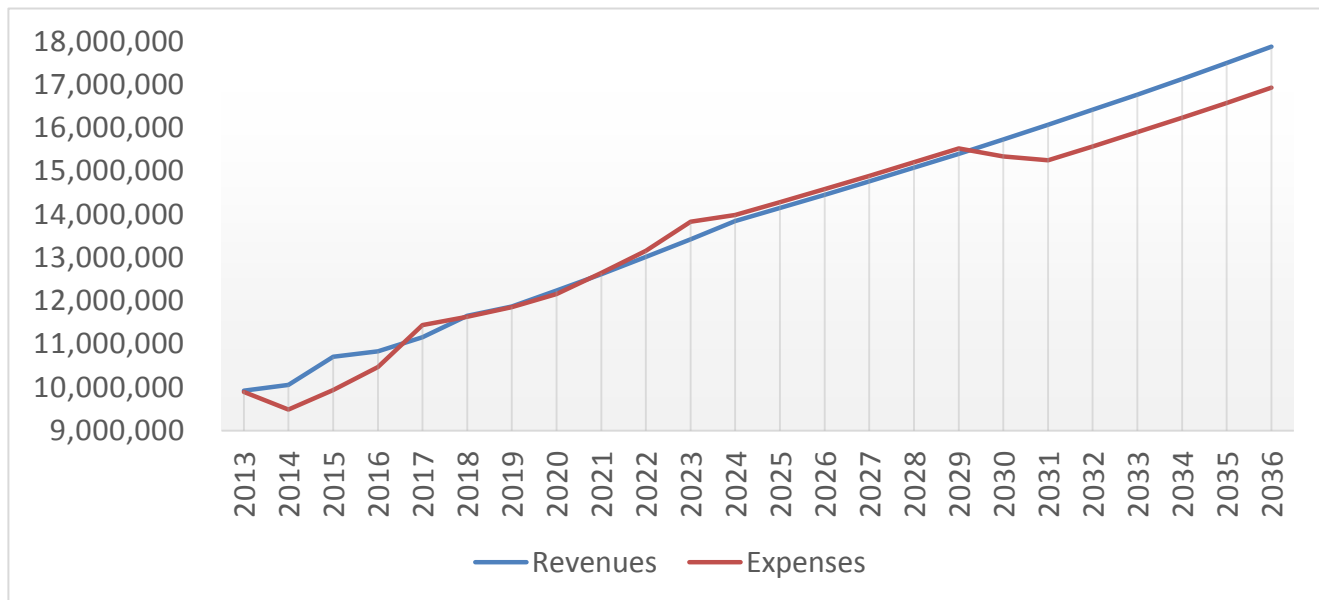
- The Town is currently in the 2nd year of 3 year contracts with all of its employee groups that gave employees their first modest COLA in over seven years. The next contract will also have to find a balance between affordability and attracting and retaining qualified personnel.

- The Town negotiated another four year personnel agreement with CAL FIRE that expires in June 2021 (the same year Measure C expires). This contract capped the contract escalator; however, if the State provides higher wages or benefits than what the escalator will cover, the Town may not be able to maintain the same level of service for its wildfire vulnerable community.
- The Town has been underfunding its OPEB obligation. It will contribute about \$50,000 this fiscal year when it should be contributing \$150,000 to \$200,000 per year to make the obligation manageable in the future.

Long Range Projection

Though imperfect, staff prepared a long range General Fund financial projection through fiscal year 2035/36 to help illustrate and model the trend or direction of the General Fund finances. Town Council should not expect that these exact numbers are realized, as there is a huge range of variables that will affect actual outcomes. However, Council can use this projection as a tool for future financial policies and direction.

A careful review of historical actuals and short-term estimates, indicate that generally, General Fund revenues grow 2.15% and expenses grow 2.11% annually. Further, the Pension Obligation Bond’s (POB) largest debt service payment is in 2028/29 and is completely repaid by 2030/31. Finally, if it is assumed that the same general level of service is maintained, following are the results of the projection:



- There is roughly a 10 year period between 2020/21, when Measure C expires, and 2030/31, when the POB is repaid, that the Town will struggle to maintain a balanced General Fund. The General Fund will be balanced but sacrifices will be necessary such as:

- Equipment replacement and facility maintenance will be deferred
 - Services supported and enhanced by Measure C will be lost
 - Cash flow reserves will not grow and may erode
 - Unfunded liability contributions will be postponed
 - There will be little in the way of matching funds for capital improvement project grants
 - There will be little room to attract and retain quality employees
- By 2030/31, the General Fund will be relieved by the payoff of the POB. However, the roughly \$925,000 available to fund critical needs will be less than the current Measure C receipts of \$1.35 million per year. Further, \$925,000 of the current budget is 7.9%, of the 2030/31 budget it is 5.8%, so it will need to stretch even further.

2017/18 Budget Adoption Timeline

Starting with this mid-year budget report, the Mayor, Vice Mayor and Council members will have a number of opportunities to indicate their budget priorities and provide input during the budget process.

Following is a rough schedule for 2018/19 Budget Adoption:

1. February 2018 – Town Council goal setting workshop
2. Early March 2018 – Budget Discussions with Finance Committee
3. Early March 2018 – Budget Packages to Departments
4. March, April and May – Town Council and Measure C Citizens Oversight Committee Budget Updates
5. Late May 2018 – Budget Discussions with Finance Committee
6. Early June 2018 – Preliminary Budget Provide to Town Council for Review
7. Mid to Late June 2018 – Adoption of 2018/19 Budget

Conclusion:

As expected, the 2017/18 fiscal year shows more slow and steady progress toward financial stability. Town Council, the Community and staff should be pleased with the continuing progress but recognize there are more challenges ahead. All funds are being carefully monitored; some investment is being made toward longer term obligations, and future equipment replacement. Further, the Town is being good stewards of Measure C monies and is investing those funds as expected by the community in items that sustain and enhance the services provided to the community. However, Measure C expiration resumes financial shortages for the Town. In order for the Town to make it to the finish line and achieve long term financial sustainability, another General Fund revenue source will be required to replace Measure C.

Town of Paradise
Measure C (0.50% Transaction and Use Tax)
Financial Plan as of October 24, 2017

Description	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Totals
Revenues	1,236,212	1,355,070	1,368,621	1,382,307	1,396,130	1,410,091	8,148,431
2nd Investigation Position	110,238	164,899	97,578	157,714	157,714	157,714	
Police Cadets (3) (2) (1)	55,241	46,410	56,583	28,292	28,292	28,292	
Lieutenant Transition & Training		22,050					
15 Police Cars	13,597	36,254	75,512	100,000	100,000	100,000	
Body Cameras	14,786	5,917	5,917	5,917	5,917		
K9 Program	9,514	10,516	11,000	11,000	11,000	11,000	
Enhanced PD Training	16,101	14,101	15,000	15,000	15,000	15,000	
Roof Replacement		1,712	47,000				
LiveScan Machine	11,670						
PD Siding & Repairs	97,251	54,863					
Patrol Cameras & Cases		3,240					
Men's Locker Room Floor		4,102					
Emergency Electrical/Generator		85,718					
Police Totals	328,398	449,782	308,590	317,923	317,923	312,006	2,034,622
Maintain CAL FIRE Contract	144,401	141,120	250,000	250,000	250,000	250,000	
Fire Engine 81 & 82	98,226	125,668	167,183	167,183	167,183	127,033	
Future Apparatus Funding		50,000					
Apparatus Equipment		1,788					
SCBA's	24,931	3,048					
Exhaust Extraction	21,674						
Station 81 Storage Wall		1,411					
Fire Totals	289,232	323,035	417,183	417,183	417,183	377,033	2,240,849

Town of Paradise
Measure C (0.50% Transaction and Use Tax)
Financial Plan as of October 24, 2017

Description	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Totals
Support for 2 AC Officers & Rabies Vaccine	25,079	32,230	60,158	85,600	85,600	85,600	
Rendering Setup and Maintenance			13,700				
Officer and Supervisor Training		991	1,600				
Sanitation Unit/Isolation Units	5,405	6,442					
Raised beds, metal bowls, air conditioner, computer		2,497	1,017				
Online dog licensing program & setup		10,000	4,000	4,000	4,000	4,000	
Washing Machine Cover & Concrete Repairs		2,200	8,000				
Additional Support to Balance Fund			37,239	45,000	45,000	45,000	
Animal Control Totals	30,484	54,360	125,714	134,600	134,600	134,600	614,358
Maxwell Drive SR2S			100,014				
Bille Overlay (Fern to Oliver)			110,402				
Fleet Repair Facility Construction & Lift			60,000				
Pedestrian Safety Crossing	24,779						
Pearson Road Improvements	200,502						
Almond Street Multi-Modal				388,000			
Ponderosa SR2S				193,000			
2016 Overlay & Markings		500,913					
Public Works Totals	225,281	500,913	270,416	581,000	-	-	1,577,610
Measure C Logos		275					
Total Expenses	873,395	1,328,365	1,121,903	1,450,706	869,706	823,639	6,467,714
Net Total	362,817	26,705	246,717	(68,399)	526,424	586,452	1,680,717
Designated Reserves							
10% Fixed Reserve			203,711	203,711	203,711	203,710	814,843
Police Car Payments							177,454
Contingency Reserve							688,420
Unassigned							(0)



General Fund - 1010

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January 9, 2018

Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
Fund 1010 - General Fund							
REVENUE							
Department 00 - Non Department Activity							
Program 0000 - Non Program Activity							
3110.311	Property Tax Current Secured	4,545,285	4,693,862	4,687,123	-	4,739,480	52,357
3110.312	Property Tax Current Unsecured	241,278	245,483	245,483	224,420	243,690	(1,793)
3110.315	Property Tax Prior Secured/Unsecured	6,368	7,000	5,208	1,850	6,500	1,292
3110.320	Property Tax General Supplemental	61,720	52,530	66,507	7,885	62,954	(3,553)
3130.325	General Sales and Use Tax Sales and Use Tax	1,837,129	1,841,320	1,841,320	418,000	1,861,622	20,302
3167.330	Real Property Transfer Tax Real Property Transfer Tax	88,125	86,889	92,531	32,677	90,895	(1,636)
3182.335	Franchise Taxes Franchise Taxes	936,486	950,670	950,670	165,485	958,206	7,536
3185.340	Transient Occupancy Tax Transient Occupancy Tax	211,374	209,695	209,695	63,792	207,723	(1,972)
3210.110	Business Licenses and Permits Business Regulation	4,857	4,200	4,200	1,331	4,200	-
3210.120	Business Licenses and Permits Bingo Regulation	-	66	66	-	66	-
3215.100	DOJ/FBI Fees Fingerprinting/Processing	(224)	-	-	1,135	-	-
3345.100	State Revenues - Other Refunds & Reimbursements	-	5,000	5,000	-	5,000	-
3351.001	Property Tax Homeowners Apportionment	66,507	66,507	66,507	-	65,294	(1,213)
3356.001	State Motor Vehicle In Lieu Motor Vehicle In Lieu Tax	2,240,698	2,319,123	2,319,123	-	2,319,122	(1)
3356.003	State Motor Vehicle In Lieu Section 11001.5 Prior Year	11,745	10,000	10,000	-	10,000	-
3410.101	Administrative Services General Administrative Fees	28	35	35	17	35	-
3410.104	Administrative Services Returned Check Processing	205	150	150	26	75	(75)
3410.106	Administrative Services Building Rental	-	350	350	-	350	-
3410.107	Administrative Services Electronic Audio Reproduction	27	10	10	-	10	-
3410.112	Administrative Services Printed Material Production/Sale	92	500	500	74	200	(300)
3410.113	Administrative Services Document Copying	137	250	250	113	270	20
3410.114	Administrative Services Document Certification	128	150	150	253	275	125
3410.150	Administrative Services Late Fees	-	20	20	32	50	30
3610.100	Interest Revenue Investments	12,952	8,500	8,500	528	12,500	4,000
3610.200	Interest Revenue Miscellaneous	8	-	-	16	16	16



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January 9, 2018

Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
3630.200	Rents and Royalties Billboard Rents and Leases	440	440	440	1	440	-
3901.100	Refunds & Reimbursements Miscellaneous	38,816	5,000	5,000	-	5,000	-
3902.100	Miscellaneous Revenue General	5,472	5,000	5,000	1,882	5,000	-
3902.110	Miscellaneous Revenue Cash Over and Short	-	-	-	65	65	65
3910.030	Transfers In From Development Services Fund	185,938	198,815	198,815	40,923	202,842	4,027
3910.070	Transfers In From Animal Control	43,799	52,384	52,384	14,248	53,316	932
3910.110	Transfers In From Local Transportation Fund	4,923	4,728	4,728	899	4,816	88
3910.120	Transfers In From State Gas Tax Fund	195,732	183,062	183,062	38,848	186,882	3,820
3910.132	Transfers In From HSIP Grant	-	30,000	30,000	-	30,000	-
3910.133	Transfers In From ATP Grant	19,680	22,884	22,884	-	22,884	-
3910.140	Transfers In From Traffic Safety Fund	22,301	20,000	20,000	8,333	10,000	(10,000)
3910.160	Transfers In From BHS Development Svcs Fund	38,390	43,500	43,500	15,000	43,500	-
3910.215	Transfers In From Aband Vehicle Abate Fund	17,999	15,000	15,000	4,382	15,000	-
3910.650	Transfers In From Successor Agency to RDA NH	5,518	13,212	13,212	8,717	13,212	-
3910.710	Transfers In Equipment Replacement Fund	-	6,963	6,963	-	6,963	-
Department 00 - Non Department Activity Totals		10,843,935	11,103,298	11,114,386	1,050,930	11,188,453	74,067
Department 25 - Finance							
Program 4420 - Measure C TUT							
3130.326	General Sales and Use Tax Transactions and Use Tax (TUT)	1,355,070	1,272,923	1,368,621	297,700	1,368,621	-
Program 4420 - Measure C TUT Totals		1,355,070	1,272,923	1,368,621	297,700	1,368,621	-
Program 5005 - Rental Properties							
3630.100	Rents and Royalties Commercial Prop Rents & Leases	18,001	18,000	18,000	9,000	18,000	-
3901.100	Refunds & Reimbursements Miscellaneous	2,038	2,100	2,100	1,225	2,100	-
Program 5005 - Rental Properties Totals		20,039	20,100	20,100	10,225	20,100	-
Department 30 - Police							
Program 0000 - Non Program Activity							
3320.100	Federal Revenue - Other Refunds and Reimbursements	4,277	2,000	2,000	-	2,000	-
3345.004	State Revenues - Other POST Reimbursements	17,417	14,000	14,000	-	9,000	(5,000)
3345.100	State Revenues - Other Refunds & Reimbursements	9,382	15,000	15,000	-	9,000	(6,000)



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January 9, 2018

Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
3380.100	Local Government Revenue Fines and Forfeitures	20,532	20,000	20,000	7,498	21,000	1,000
3380.106	Local Government Revenue Administrative Citations Police	885	-	-	-	-	-
3410.113	Administrative Services Document Copying	23	20	20	2	15	(5)
3410.150	Administrative Services Late Fees	-	-	-	934	-	-
3421.100	Police Vehicle Repossession	231	200	200	213	300	100
3421.103	Police Weapons Storage Fee	213	100	100	-	100	-
3421.105	Police Cite Sign Off / VIN Verification	631	700	700	394	800	100
3421.110	Police DUI Accident & Arrest Processing	-	500	500	-	500	-
3421.111	Police Vehicle Impound Fee	784	1,000	1,000	1,446	2,500	1,500
3421.115	Police Police Report (Copy)	9,345	8,000	8,000	3,256	8,000	-
3421.120	Police Fingerprint Processing	6,479	5,500	5,500	2,672	6,000	500
3421.122	Police Visa/Clearance Letter	64	60	60	48	80	20
3421.128	Police Statutory Registration	180	300	300	184	300	-
3421.130	Police Reproduce/Sale of Tapes & Photos	209	125	125	54	125	-
3421.140	Police Alarm System Registration	6,019	3,000	3,000	1,582	3,500	500
3421.141	Police False Alarm Response	4,941	2,600	2,600	3,038	5,000	2,400
3421.180	Police Special Services	1,558	1,700	1,700	-	800	(900)
3421.185	Police Bicycle License	15	11	11	-	11	-
3421.187	Police Subpoena Duces Tecum	30	15	15	31	31	16
3901.100	Refunds & Reimbursements Miscellaneous	4,545	1,500	1,500	396	1,000	(500)
3901.140	Refunds & Reimbursements Negligence Cost Recovery Fees	4,456	200	200	-	200	-
3902.100	Miscellaneous Revenue General	75	100	100	1	50	(50)
Department 30 - Police Totals		92,290	76,631	76,631	21,748	70,312	(6,319)
Department 35 - Fire							
Program 0000 - Non Program Activity							
3320.100	Federal Revenue - Other Refunds and Reimbursements	5,506	-	-	-	-	-
3345.100	State Revenues - Other Refunds & Reimbursements	65,723	75,000	125,000	177,084	180,000	55,000
3380.103	Local Government Revenue Fines and Citations Fire	2,900	1,000	1,000	1,125	2,000	1,000
3422.303	Fire Out Of Hours Burning Response	-	150	150	-	-	(150)



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2017/18 Mid-Year Budget Report

January 9, 2018

Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
3422.304	Fire Fuel Reduction Burn Permit	2,475	1,500	1,500	49	1,500	-
3422.315	Fire Residential Burning Regulation	5,368	5,000	5,000	823	5,000	-
3422.335	Fire Land Clearing Fire Regulation	75	75	75	-	-	(75)
3422.339	Fire State Licensed Fire Inspection	-	-	-	-	-	-
3422.344	Fire Negligent/Reckless Cost Recovery	182	200	200	-	100	(100)
3422.366	Fire Develop Review Plan Chk /Inspect	-	-	-	-	-	-
3901.100	Refunds & Reimbursements Miscellaneous	110	100	100	-	100	-
3902.100	Miscellaneous Revenue General	1	-	-	0	-	-
Department 35 - Fire Totals		82,339	83,025	133,025	179,080	188,700	55,675
Department 40 - Community Development							
Program 4720 - CDD Planning							
3380.101	Local Government Revenue Fines and Citations Comm Develop	28,113	13,000	28,000	46,445	48,500	20,500
3400.102	CDD Planning Time Extension Review	2,410	350	350	401	600	250
3400.104	CDD Planning Tentative Parcel Map	1,755	1,750	1,750	-	1,750	-
3400.105	CDD Planning Tentative Subdivision Map	2,195	-	-	-	-	-
3400.106	CDD Planning Minor Map Modification Review	-	125	125	-	-	(125)
3400.109	CDD Planning Street Address Change Review	135	135	135	88	135	-
3400.111	CDD Planning Landscape Plan	-	500	500	566	566	66
3400.139	CDD Planning Research on Request	478	400	400	266	400	-
3400.143	CDD Planning EIR Study Review	-	-	-	574	574	574
3400.170	CDD Planning Use Permit Class A	2,272	1,200	1,200	707	1,200	-
3400.172	CDD Planning Use Permit Class C	1,721	1,700	1,700	-	850	(850)
3400.173	CDD Planning Temporary Use Permit	212	250	250	-	125	(125)
3400.174	CDD Planning Administrative Permit	2,358	2,000	2,000	1,303	2,000	-
3400.176	CDD Planning Home Occupation Permit	436	436	436	481	481	45
3400.177	CDD Planning Site Plan/Use Permit Mod Class A	-	-	-	319	319	9
3400.178	CDD Planning Site Plan/Use Permit Mod Class B	-	-	-	652	652	652
3400.184	CDD Planning Site Plan Review Class A	400	1,000	1,000	660	660	(340)
3400.186	CDD Planning Site Plan Review Class C	-	-	-	1,554	1,554	1,554



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January 9, 2018

Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
3400.190	CDD Planning Admin Variance-Noise Ordinance	133	133	133	-	-	(133)
3400.200	CDD Planning Tree Felling Permit	17,296	17,000	17,000	9,877	17,000	-
3400.307	CDD Planning Design Review Application	1,186	750	750	504	1,000	250
Program 4720 - CDD Planning Totals		61,099	40,729	55,729	64,397	78,366	22,327
Program 4780 - CDD - Waste Management							
3182.335	Franchise Taxes Franchise Taxes	39,265	39,454	39,454	9,907	39,696	242
3345.200	State Revenues - Other Miscellaneous	(14,673)	-	-	-	-	-
3380.104	Local Government Revenue Fines and Citations Waste Mgmt	5,834	6,500	6,500	-	3,000	(3,500)
Program 4780 - CDD - Waste Management Totals		30,426	45,954	45,954	9,907	42,696	(3,258)
Department 45 - Public Works							
Program 4740 - Public Works - Engineering							
3402.201	PW Engineering Final Parcel Map	879	600	600	879	879	279
3402.202	PW Engineering Final Subdivision Map Review	1,319	300	300	-	300	-
3402.205	PW Engineering Street Abandonment	1,231	-	-	-	-	-
3402.220	PW Engineering Land Divisn/Pvt Develop Projects	2,925	47,000	47,000	955	40,000	(7,000)
3402.222	PW Engineering Improvement Agreement Review	132	132	132	-	132	-
3402.223	PW Engineering Engineering Site Plan	-	350	350	352	352	2
3402.224	PW Engineering Grading Check/Inspection	1,334	1,500	1,500	1,358	1,500	-
3402.226	PW Engineering Cert of Correction with Hearing	-	200	200	-	-	(200)
3402.227	PW Engineering Lot Merger Review	703	700	700	518	700	-
3402.228	PW Engineering Lot Line Adjustment	1,847	1,500	1,500	907	1,500	-
3402.230	PW Engineering Engineer Drain Plan/Calc Review	879	1,000	1,000	-	500	(500)
3402.232	PW Engineering Erosion Control Plan Review	528	700	700	-	350	(350)
3402.250	PW Engineering Oversized Vehicle Regulation	1,020	900	900	234	600	(300)
3402.270	PW Engineering Encroachment Permit Fees	15,636	15,000	15,000	6,640	15,000	-
Program 4740 - Public Works - Engineering Totals		28,433	69,882	69,882	11,844	61,813	(8,069)
Program 4745 - Paradise Community Park							
3470.251	Parks & Recreation Space Rental	2,920	2,500	2,500	660	2,500	-
Program 4745 - Paradise Community Park Totals		2,920	2,500	2,500	660	2,500	-



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January 9, 2018

Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
REVENUE TOTALS		12,516,551	12,715,042	12,886,828	1,646,491	13,021,561	134,423
EXPENSE							
Department 00 - Non Department Activity							
Program 0000 - Non Program Activity							
5225	Bank Fees and Charges	12,507	13,400	13,400	3,008	12,500	(900)
5280.100	Bad Debt Write Off Expense	620,799	-	-	-	-	-
5501	Debt Service Payment - Principal	553,594	536,963	536,963	-	536,963	-
5502	Debt Service Payment - Interest	401,406	448,037	448,037	-	448,037	-
5502.201	Debt Service Payment - Interest Tax Anticipation Notes	25,088	26,520	26,520	-	25,188	(1,332)
5510.201	Bond Payments - Issuance Costs Tax Anticipation Notes	7,400	7,400	7,400	7,100	7,400	-
5910.611	Transfers Out GASB 45 Retiree Medical Trust	7,500	7,500	7,500	-	32,464	24,964
5910.615	Transfers Out Asset Sales Proceeds Fund	-	-	50,000	-	129,964	79,964
5910.923	Transfers Out To TOP Housing Loan Fund	4,451	-	-	-	-	-
Department 00 - Non Department Activity Totals		1,632,745	1,039,820	1,089,820	10,108	1,192,516	102,696
Department 10 - Legislative							
Program 4000 - Town Council							
5101	Salaries - Permanent	17,640	18,000	18,000	8,085	17,835	(165)
5107	Car Allowance/Mileage	5,400	5,400	5,400	2,475	5,400	-
5111	Medicare	339	339	339	156	339	-
5112.102	Retirement Contribution Social Security	1,451	1,451	1,451	665	1,451	-
5113	Worker's Compensation	181	222	222	222	222	-
5202.100	Operating Supplies General	22	25	25	-	25	-
5219.100	Printing General	92	50	50	-	50	-
5220.100	Employee Development General	11,669	12,625	12,625	2,150	12,150	(475)
Program 4000 - Town Council Totals		36,794	38,112	38,112	13,753	37,472	(640)
Department 15 - Town Clerk							
Program 4100 - Town Clerk							



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5101	Salaries - Permanent	104,916	113,276	113,276	45,506	113,276	-
5103.102	Differential Pay Out of Class	611	-	-	-	-	-
5105	Salaries - Overtime/FLSA	-	-	-	44	44	44
5106.100	Incentives & Admin Leave Administrative Leave	3,259	3,328	3,328	-	3,328	-
5111	Medicare	1,478	1,691	1,691	611	1,691	-
5112.101	Retirement Contribution PERS	19,713	26,369	26,369	20,708	26,369	-
5113	Worker's Compensation	1,148	1,399	1,399	1,401	1,401	2
5114.101	Health Insurance Medical	15,571	17,019	17,019	7,109	16,907	(112)
5114.102	Health Insurance Dental	1,118	-	-	544	-	-
5114.103	Health Insurance Vision	123	-	-	57	-	-
5115	Unemployment Compensation	-	-	-	283	-	-
5116.101	Life and Disability Insurance Life & Disab.	408	1,469	1,469	210	1,512	43
5116.102	Life and Disability Insurance Long Term/Short Term Disability	830	-	-	456	-	-
5119.100	Retiree Costs Medical Insurance	14,381	13,953	13,953	5,503	13,048	(905)
5122	Accrual Bank Payoff	1,501	-	-	-	-	-
5201.100	Office Supplies General	192	175	175	14	175	-
5202.100	Operating Supplies General	213	-	-	-	-	-
5204	Subscriptions and Code Books	147	695	695	-	695	-
5210.100	Postage General	177	160	160	29	115	(45)
5213.100	Professional/Contract Services General	8,112	8,218	8,218	3,929	8,218	-
5214.100	Repair and Maint Service General	452	180	180	234	234	54
5218.100	Advertising General	2,846	1,895	1,895	-	1,400	(495)
5219.100	Printing General	-	-	-	17	17	17
5221	Election-County Services	26,122	-	-	-	-	-
5304	Furniture & Equipment	625	-	-	-	-	-
Program 4100 - Town Clerk Totals		203,944	189,827	189,827	86,656	188,430	(1,397)

Department **20 - Administrative Services**

Program **4200 - Town Manager**

5101	Salaries - Permanent	105,414	117,050	117,050	44,974	116,145	(905)
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5105	Salaries - Overtime/FLSA	55	-	-	707	957	957
5106.100	Incentives & Admin Leave Administrative Leave	5,122	5,808	5,808	-	5,808	-
5107	Car Allowance/Mileage	1,560	1,573	1,573	725	1,577	4
5111	Medicare	247	237	237	122	270	33
5112.101	Retirement Contribution PERS	23,492	31,558	31,558	25,404	31,427	(131)
5113	Worker's Compensation	1,114	1,446	1,446	1,448	1,448	2
5114.101	Health Insurance Medical	5,230	6,420	6,420	2,407	6,397	(23)
5114.102	Health Insurance Dental	1,093	-	-	512	-	-
5114.103	Health Insurance Vision	38	-	-	18	-	-
5115	Unemployment Compensation	-	-	-	304	-	-
5116.101	Life and Disability Insurance Life & Disab.	304	912	912	143	1,171	259
5116.102	Life and Disability Insurance Long Term/Short Term Disability	937	-	-	499	-	-
5119.100	Retiree Costs Medical Insurance	40,842	35,235	35,235	15,031	36,004	769
5201.100	Office Supplies General	-	25	25	-	25	-
5202.100	Operating Supplies General	-	40	40	-	40	-
5210.100	Postage General	0	8	8	-	8	-
5213.100	Professional/Contract Services General	3,500	3,500	3,500	3,500	3,500	-
5304	Furniture & Equipment	-	-	-	626	626	626
Program 4200 - Town Manager Totals		188,950	203,812	203,812	96,419	205,403	1,591
Program 4201 - Central Services							
5101	Salaries - Permanent	38,336	39,012	39,012	15,782	39,012	-
5111	Medicare	449	566	566	180	517	(49)
5112.101	Retirement Contribution PERS	2,564	3,079	3,079	1,561	3,080	1
5113	Worker's Compensation	390	482	482	483	483	1
5114.101	Health Insurance Medical	10,345	11,916	11,916	4,771	11,808	(108)
5114.102	Health Insurance Dental	1,165	-	-	548	-	-
5114.103	Health Insurance Vision	119	-	-	56	-	-
5115	Unemployment Compensation	(669)	-	-	84	-	-
5116.101	Life and Disability Insurance Life & Disab.	154	605	605	69	591	(14)



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Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
5116.102	Life and Disability Insurance Long Term/Short Term Disability	334	-	-	164	-	-
5202.100	Operating Supplies General	1,935	3,130	3,130	828	3,130	-
5203.100	Repairs and Maint Supplies General	1,181	2,000	2,000	470	1,800	(200)
5209.101	Auto Fuel Expense Town Vehicles	15	-	-	-	-	-
5210.100	Postage General	77	65	65	41	65	-
5211.135	Utilities Water and Sewer	805	800	800	301	850	50
5211.137	Utilities Electric and Gas	34,776	34,860	34,860	12,426	36,069	1,209
5212.100	Insurance General	215,844	215,359	215,359	215,212	216,000	641
5213.100	Professional/Contract Services General	43,854	43,418	43,418	33,181	55,704	12,286
5214.100	Repair and Maint Service General	11,875	10,638	10,638	4,243	10,638	-
5215.100	Rents and Leases Miscellaneous	1,658	1,552	1,552	817	1,593	41
5218.100	Advertising General	243	100	100	145	200	100
5219.100	Printing General	687	700	700	657	997	297
5225	Bank Fees and Charges	91	-	-	-	-	-
5260	Miscellaneous	31,836	32,773	32,773	29,746	30,341	(2,432)
5303	Improvements	21,068	-	-	-	12,960	12,960
5500	Bond Payments - Fiscal Agent	4,294	4,294	4,294	1,750	4,250	(44)
Program 4201 - Central Services Totals		423,425	405,349	405,349	323,515	430,088	24,739
Program 4202 - Information Technology							
5101	Salaries - Permanent	90,757	92,560	92,560	37,346	92,560	-
5106.100	Incentives & Admin Leave Administrative Leave	3,841	3,916	3,916	-	3,916	-
5111	Medicare	1,466	1,399	1,399	585	1,442	43
5112.101	Retirement Contribution PERS	18,072	20,772	20,772	15,800	20,723	(49)
5113	Worker's Compensation	914	1,144	1,144	1,146	1,146	2
5114.101	Health Insurance Medical	5,205	5,205	5,205	2,386	5,205	-
5115	Unemployment Compensation	669	-	-	269	-	-
5116.101	Life and Disability Insurance Life & Disab.	228	914	914	104	936	22
5116.102	Life and Disability Insurance Long Term/Short Term Disability	635	-	-	317	-	-
5199.199	Other Fund Support IT-Serv from Tech Fee	(80,000)	(78,000)	(78,000)	(32,500)	(85,000)	(7,000)



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5202.100	Operating Supplies General	7,028	7,440	7,440	4,895	8,443	1,003
5209.101	Auto Fuel Expense Town Vehicles	255	200	200	462	1,000	800
5210.100	Postage General	166	150	150	-	150	-
5213.100	Professional/Contract Services General	10,374	11,000	11,000	735	11,000	-
5214.100	Repair and Maint Service General	57,492	57,038	57,038	49,296	57,264	226
5215.106	Rents and Leases Copiers	4,198	4,599	4,599	2,431	4,730	131
5216.100	Communications General Services	36,937	36,222	36,222	13,516	37,749	1,527
5220.100	Employee Development General	434	3,500	3,500	-	3,500	-
5225	Bank Fees and Charges	2,151	3,750	3,750	418	2,000	(1,750)
5304	Furniture & Equipment	5,889	5,485	5,485	2,375	9,446	3,961
5501	Debt Service Payment - Principal	36,631	36,631	36,631	18,316	36,631	-
5502.150	Debt Service Payment - Interest Interfund Loans	-	720	720	-	720	-
5910.615	Transfers Out Asset Sales Proceeds Fund	-	6,687	6,687	-	6,687	-
Program 4202 - Information Technology Totals		203,342	221,332	221,332	117,896	220,248	(1,084)
Program 4203 - HR and Risk Management							
5101	Salaries - Permanent	58,046	62,230	62,230	24,429	62,230	-
5106.100	Incentives & Admin Leave Administrative Leave	2,398	2,974	2,974	-	2,434	(540)
5111	Medicare	734	945	945	290	872	(73)
5112.101	Retirement Contribution PERS	11,598	13,966	13,966	10,594	13,959	(7)
5113	Worker's Compensation	588	769	769	770	770	1
5114.101	Health Insurance Medical	13,532	15,864	15,864	6,202	15,800	(64)
5114.102	Health Insurance Dental	2,050	-	-	959	-	-
5114.103	Health Insurance Vision	173	-	-	80	-	-
5115	Unemployment Compensation	-	-	-	135	-	-
5116.101	Life and Disability Insurance Life & Disab.	228	830	830	121	855	25
5116.102	Life and Disability Insurance Long Term/Short Term Disability	520	-	-	239	-	-
5119.120	Retiree Costs PERS 1959 Survivor Benefits	3,406	3,475	3,475	-	3,475	-
5202.100	Operating Supplies General	257	318	318	-	318	-
5204	Subscriptions and Code Books	-	5,000	5,000	4,830	4,830	(170)



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5210.100	Postage General	34	15	15	2	10	(5)
5213.100	Professional/Contract Services General	2,446	1,991	1,991	542	1,932	(59)
5304	Furniture & Equipment	625	-	-	-	-	-
Program 4203 - HR and Risk Management Totals		96,635	108,377	108,377	49,193	107,485	(892)
Program 4300 - Legal Services							
5210.100	Postage General	4	10	10	-	5	(5)
5213.100	Professional/Contract Services General	184,259	186,390	186,390	75,925	183,012	(3,378)
Program 4300 - Legal Services Totals		184,263	186,400	186,400	75,925	183,017	(3,383)
Department 25 - Finance							
Program 4400 - Finance							
5101	Salaries - Permanent	131,218	134,329	134,329	53,891	134,329	-
5102	Salaries - Temporary	1,183	-	-	-	-	-
5105	Salaries - Overtime/FLSA	-	-	-	110	110	110
5106.100	Incentives & Admin Leave Administrative Leave	5,079	4,848	4,848	-	4,848	-
5107	Car Allowance/Mileage	2,040	2,041	2,041	935	2,041	-
5111	Medicare	2,231	2,048	2,048	803	2,055	7
5112.101	Retirement Contribution PERS	23,414	24,707	24,707	18,092	24,636	(71)
5113	Worker's Compensation	1,332	1,660	1,660	1,663	1,663	3
5114.101	Health Insurance Medical	8,527	10,923	10,923	3,888	10,855	(68)
5114.102	Health Insurance Dental	2,145	-	-	996	-	-
5114.103	Health Insurance Vision	194	-	-	89	-	-
5115	Unemployment Compensation	-	-	-	371	-	-
5116.101	Life and Disability Insurance Life & Disab.	463	1,539	1,539	217	1,581	42
5116.102	Life and Disability Insurance Long Term/Short Term Disability	934	-	-	472	-	-
5119.100	Retiree Costs Medical Insurance	25,457	23,252	23,252	11,068	25,066	1,814
5122	Accrual Bank Payoff	13,639	-	-	-	-	-
5201.100	Office Supplies General	36	40	40	64	80	40
5202.100	Operating Supplies General	1,052	590	590	710	750	160
5203.100	Repairs and Maint Supplies General	162	-	-	-	-	-



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5210.100	Postage General	1,328	1,500	1,500	636	1,525	25
5213.100	Professional/Contract Services General	2,189	681	681	368	1,050	369
5218.100	Advertising General	239	150	150	109	109	(41)
5219.100	Printing General	526	640	640	598	1,258	618
5220.100	Employee Development General	110	110	110	-	110	-
5304	Furniture & Equipment	-	550	550	-	-	(550)
5501	Debt Service Payment - Principal	212	212	212	106	212	-
Program 4400 - Finance Totals		223,707	209,820	209,820	95,187	212,278	2,458
Program 4420 - Measure C TUT							
Cost Center Activity 300 - Police Administration							
5102	Salaries - Temporary	15,000	-	-	-	-	-
5111	Medicare	218	-	-	-	-	-
5220.100	Employee Development General	6,832	-	-	-	-	-
5303	Improvements	146,395	75,000	47,000	46,670	47,000	-
Cost Center Activity 300 - Police Administration Totals		168,444	75,000	47,000	46,670	47,000	-
Cost Center Activity 301 - Police Operations							
5101	Salaries - Permanent	62,209	71,926	71,926	-	43,304	(28,622)
5102	Salaries - Temporary	25,132	28,622	28,622	36,622	39,180	10,558
5103.102	Differential Pay Out of Class	178	-	-	-	-	-
5104	Wages - PS Holiday Pay	3,878	3,747	3,747	-	2,034	(1,713)
5105	Salaries - Overtime/FLSA	18,563	22,000	22,000	2,687	12,687	(9,313)
5106.101	Incentives & Admin Leave School Incentive	3,726	3,008	3,008	-	1,734	(1,274)
5106.103	Incentives & Admin Leave Team Pay	2,827	-	-	-	-	-
5109.100	Allowances Uniform Allowance	891	930	930	-	504	(426)
5111	Medicare	1,756	1,888	1,888	664	1,536	(352)
5112.101	Retirement Contribution PERS	52,202	55,585	55,585	1,314	10,460	(45,125)
5112.102	Retirement Contribution Social Security	1,801	-	-	877	-	-
5113	Worker's Compensation	7,133	21,486	21,486	21,520	21,520	34
5114.101	Health Insurance Medical	12,683	17,987	17,987	2,773	12,483	(5,504)



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5114.102	Health Insurance Dental	1,878	-	-	-	-	-
5114.103	Health Insurance Vision	165	-	-	-	-	-
5115	Unemployment Compensation	-	-	-	420	-	-
5116.101	Life and Disability Insurance Life & Disab.	265	1,530	1,530	-	515	(1,015)
5116.102	Life and Disability Insurance Long Term/Short Term Disability	531	-	-	-	-	-
5202.100	Operating Supplies General	11,745	4,581	4,581	1,767	4,548	(33)
5213.100	Professional/Contract Services General	7,478	5,638	3,638	135	3,638	-
5220.100	Employee Development General	24,280	23,603	23,603	10,057	26,018	2,415
5501	Debt Service Payment - Principal	42,171	105,917	105,917	40,715	81,429	(24,488)
Cost Center Activity 301 - Police Operations Totals		281,492	368,448	366,448	119,550	261,590	(104,858)
Cost Center Activity 303 - Animal Control							
5101	Salaries - Permanent	20,306	46,611	46,611	8,593	36,993	(9,618)
5104	Wages - PS Holiday Pay	1,192	2,590	2,590	521	1,804	(786)
5105	Salaries - Overtime/FLSA	1,603	1,100	1,100	672	1,662	562
5109.100	Allowances Uniform Allowance	511	1,194	1,194	234	1,442	248
5111	Medicare	302	731	731	127	517	(214)
5112.101	Retirement Contribution PERS	1,413	3,455	3,455	595	2,352	(1,103)
5113	Worker's Compensation	2,171	6,116	6,116	6,126	6,126	10
5114.101	Health Insurance Medical	3,904	10,268	10,268	1,789	6,522	(3,746)
5114.102	Health Insurance Dental	430	-	-	201	-	-
5114.103	Health Insurance Vision	44	-	-	20	-	-
5115	Unemployment Compensation	-	-	-	58	-	-
5116.101	Life and Disability Insurance Life & Disab.	171	918	918	79	640	(278)
5116.102	Life and Disability Insurance Long Term/Short Term Disability	172	-	-	86	-	-
5199.130	Other Payroll Expenses Interfund Payroll Transfers	-	-	-	-	37,239	37,239
5202.100	Operating Supplies General	628	500	500	-	500	-
5213.100	Professional/Contract Services General	10,000	2,100	2,100	-	2,100	-
5214.100	Repair and Maint Service General	-	17,200	17,200	-	17,200	-
5220.100	Employee Development General	991	1,600	1,600	-	1,600	-



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5223.101	Meals and Refreshments Employee Meals-MOU Overtime	11	-	-	-	-	-
5303	Improvements	2,200	8,000	8,000	-	8,000	-
5304	Furniture & Equipment	8,310	1,017	1,017	-	1,017	-
Cost Center Activity 303 - Animal Control Totals		54,359	103,400	103,400	19,102	125,714	22,314
Cost Center Activity 325 - Fire Administration							
5303	Improvements	1,411	-	-	-	-	-
Cost Center Activity 325 - Fire Administration Totals		1,411	-	-	-	-	-
Cost Center Activity 326 - Fire Suppression							
5202.100	Operating Supplies General	120	-	-	-	-	-
5213.100	Professional/Contract Services General	141,120	250,000	250,000	-	250,000	-
5304	Furniture & Equipment	4,837	-	-	-	-	-
5501	Debt Service Payment - Principal	125,668	167,183	167,183	83,591	167,183	-
5910.615	Transfers Out Asset Sales Proceeds Fund	50,000	-	-	-	-	-
Cost Center Activity 326 - Fire Suppression Totals		321,745	417,183	417,183	83,591	417,183	-
Cost Center Activity 345 - Public Works Fleet							
5303	Improvements	-	-	60,000	-	60,000	-
Cost Center Activity 345 - Public Works Fleet Totals		-	-	60,000	-	60,000	-
Cost Center Activity 350 - Public Works Streets							
5910.100	Transfers Out To Capital Projects	500,914	208,745	208,745	-	210,416	1,671
Cost Center Activity 350 - Public Works Streets Totals		500,914	208,745	208,745	-	210,416	1,671
Program 5005 - Rental Properties							
5203.100	Repairs and Maint Supplies General	-	-	-	13	13	13
5211.175	Utilities Rental Properties	2,633	2,600	2,600	986	2,600	-
5214.100	Repair and Maint Service General	480	480	480	200	480	-
5501	Debt Service Payment - Principal	17,202	17,202	17,202	8,601	17,202	-
Program 5005 - Rental Properties Totals		20,315	20,282	20,282	9,800	20,295	13
Department 30 - Police							
Program 4510 - Police Administration							
5101	Salaries - Permanent	304,282	354,809	354,809	136,530	319,442	(35,367)



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5102	Salaries - Temporary	14,228	-	-	-	-	-
5103.102	Differential Pay Out of Class	292	-	-	147	-	-
5104	Wages - PS Holiday Pay	13,386	16,524	16,524	6,160	13,798	(2,726)
5105	Salaries - Overtime/FLSA	2,316	-	-	-	-	-
5106.100	Incentives & Admin Leave Administrative Leave	14,865	18,722	18,722	7,107	15,816	(2,906)
5106.101	Incentives & Admin Leave School Incentive	16,941	20,571	20,571	8,735	18,687	(1,884)
5106.200	Incentives & Admin Leave Gym Reimbursement	180	240	240	180	360	120
5106.205	Incentives & Admin Leave PS Recruitment Incentive	-	-	-	-	5,000	5,000
5109.100	Allowances Uniform Allowance	2,480	2,868	2,868	1,279	3,488	620
5111	Medicare	5,214	6,212	6,212	2,257	5,576	(636)
5112.101	Retirement Contribution PERS	191,403	207,720	207,720	91,318	200,587	(7,133)
5113	Worker's Compensation	30,499	44,767	44,767	44,837	44,837	70
5114.101	Health Insurance Medical	35,739	45,562	45,562	17,176	40,129	(5,433)
5114.102	Health Insurance Dental	5,070	-	-	2,778	-	-
5114.103	Health Insurance Vision	442	-	-	239	-	-
5115	Unemployment Compensation	-	-	-	1,038	-	-
5116.101	Life and Disability Insurance Life & Disab.	924	3,623	3,623	476	3,440	(183)
5116.102	Life and Disability Insurance Long Term/Short Term Disability	2,073	-	-	1,156	-	-
5119.100	Retiree Costs Medical Insurance	57,129	43,232	43,232	21,666	54,965	11,733
5122	Accrual Bank Payoff	1,217	14,692	14,692	-	14,637	(55)
5201.100	Office Supplies General	1,359	2,000	2,000	479	2,000	-
5202.100	Operating Supplies General	7,489	9,904	9,904	4,343	9,904	-
5203.100	Repairs and Maint Supplies General	1,748	2,000	2,000	986	2,000	-
5204	Subscriptions and Code Books	85	100	100	99	99	(1)
5209.101	Auto Fuel Expense Town Vehicles	-	500	500	-	100	(400)
5210.100	Postage General	1,853	1,868	1,868	776	2,000	132
5211.135	Utilities Water and Sewer	996	984	984	259	1,010	26
5211.137	Utilities Electric and Gas	25,665	25,716	25,716	10,005	27,000	1,284
5211.139	Utilities Propane	736	500	500	135	500	-



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5213.100	Professional/Contract Services General	28,525	32,740	32,740	15,570	37,390	4,650
5214.100	Repair and Maint Service General	31,553	55,148	55,148	7,736	36,798	(18,350)
5215.100	Rents and Leases Miscellaneous	565	566	566	282	566	-
5215.106	Rents and Leases Copiers	3,694	4,020	4,020	2,124	4,134	114
5216.100	Communications General Services	5,506	5,500	5,500	1,660	5,500	-
5218.100	Advertising General	207	500	500	690	3,533	3,033
5219.100	Printing General	657	200	200	-	200	-
5220.100	Employee Development General	789	6,600	6,600	709	3,510	(3,090)
5220.110	Employee Development Education Reimb MOU Program	144	550	550	-	550	-
5223.105	Meals and Refreshments Emergencies and Meetings	274	350	350	391	1,065	715
5225	Bank Fees and Charges	574	600	600	126	552	(48)
5260	Miscellaneous	-	-	-	(45)	-	-
5303	Improvements	-	10,000	10,000	16,718	41,040	31,040
5304	Furniture & Equipment	1,411	3,000	3,000	-	3,000	-
5501	Debt Service Payment - Principal	3,147	424	424	212	424	-
Program 4510 - Police Administration Totals		815,655	943,312	943,312	406,334	923,637	(19,675)
Program 4520 - Police Operations							
5101	Salaries - Permanent	948,442	1,081,163	1,081,163	399,845	1,062,487	(18,676)
5102	Salaries - Temporary	19,149	27,984	27,984	-	25,330	(2,654)
5103.102	Differential Pay Out of Class	8,570	-	-	1,084	-	-
5103.105	Differential Pay Swing/Graveyard Shift	32,613	-	-	13,301	-	-
5103.108	Differential Pay Canine Maintenance	7,376	-	-	3,013	-	-
5104	Wages - PS Holiday Pay	48,861	51,028	51,028	20,658	48,303	(2,725)
5105	Salaries - Overtime/FLSA	259,452	208,000	208,000	96,465	249,465	41,465
5106.101	Incentives & Admin Leave School Incentive	36,017	36,309	36,309	16,592	37,298	989
5106.103	Incentives & Admin Leave Team Pay	3,388	-	-	2,558	-	-
5106.200	Incentives & Admin Leave Gym Reimbursement	180	180	180	-	180	-
5106.205	Incentives & Admin Leave PS Recruitment Incentive	1,000	1,000	1,000	-	-	(1,000)
5109.100	Allowances Uniform Allowance	16,735	16,539	16,539	7,133	18,003	1,464



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5111	Medicare	19,153	20,622	20,622	7,551	20,316	(306)
5112.101	Retirement Contribution PERS	449,318	538,734	538,734	247,376	576,376	37,642
5112.102	Retirement Contribution Social Security	(671)	-	-	-	-	-
5113	Worker's Compensation	121,033	156,902	156,902	157,149	157,149	247
5114.101	Health Insurance Medical	230,993	262,094	262,094	98,513	247,548	(14,546)
5114.102	Health Insurance Dental	27,274	-	-	13,060	-	-
5114.103	Health Insurance Vision	2,420	-	-	1,104	-	-
5115	Unemployment Compensation	-	-	-	3,487	524	524
5116.101	Life and Disability Insurance Life & Disab.	3,903	13,379	13,379	1,797	14,415	1,036
5116.102	Life and Disability Insurance Long Term/Short Term Disability	8,724	-	-	4,380	-	-
5119.100	Retiree Costs Medical Insurance	164,454	157,304	157,304	69,982	169,593	12,289
5122	Accrual Bank Payoff	28,640	-	-	-	-	-
5199.130	Other Payroll Expenses Interfund Payroll Transfers	(123,451)	(137,398)	(137,398)	(20,196)	(159,612)	(22,214)
5202.100	Operating Supplies General	22,640	29,408	29,408	6,453	31,782	2,374
5204	Subscriptions and Code Books	384	400	400	-	400	-
5209.101	Auto Fuel Expense Town Vehicles	42,313	41,000	41,000	19,584	48,000	7,000
5213.100	Professional/Contract Services General	9,579	4,600	4,600	3,165	7,037	2,437
5214.100	Repair and Maint Service General	1,306	2,419	2,419	1,569	2,419	-
5216.100	Communications General Services	3,937	4,775	4,775	1,436	4,775	-
5218.100	Advertising General	622	400	400	185	400	-
5220.100	Employee Development General	18,884	20,000	20,000	-	21,909	1,909
5220.110	Employee Development Education Reimb MOU Program	285	1,870	1,870	-	550	(1,320)
5304	Furniture & Equipment	4,718	17,955	17,955	1,289	17,955	-
Program 4520 - Police Operations Totals		2,418,241	2,556,667	2,556,667	1,178,532	2,602,602	45,935
Program 4530 - Public Safety Communications							
5101	Salaries - Permanent	308,652	393,003	393,003	125,784	339,846	(53,157)
5102	Salaries - Temporary	48,793	50,710	50,710	17,733	46,850	(3,860)
5103.102	Differential Pay Out of Class	1,457	-	-	-	-	-
5103.105	Differential Pay Swing/Graveyard Shift	10,522	-	-	4,204	-	-



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5104	Wages - PS Holiday Pay	15,295	17,846	17,846	6,089	14,512	(3,334)
5105	Salaries - Overtime/FLSA	43,575	40,000	40,000	23,889	57,389	17,389
5106.101	Incentives & Admin Leave School Incentive	13,378	13,969	13,969	6,460	13,461	(508)
5106.200	Incentives & Admin Leave Gym Reimbursement	180	180	180	180	360	180
5106.205	Incentives & Admin Leave PS Recruitment Incentive	1,500	-	-	-	-	-
5109.100	Allowances Uniform Allowance	6,411	6,138	6,138	2,444	6,792	654
5111	Medicare	6,286	7,567	7,567	2,548	6,788	(779)
5112.101	Retirement Contribution PERS	48,547	60,602	60,602	38,935	56,840	(3,762)
5113	Worker's Compensation	23,338	28,817	28,817	28,862	28,862	45
5114.101	Health Insurance Medical	75,424	91,611	91,611	33,030	83,456	(8,155)
5114.102	Health Insurance Dental	8,533	-	-	3,991	-	-
5114.103	Health Insurance Vision	693	-	-	319	-	-
5115	Unemployment Compensation	-	-	-	1,168	-	-
5116.101	Life and Disability Insurance Life & Disab.	1,759	5,685	5,685	751	5,212	(473)
5116.102	Life and Disability Insurance Long Term/Short Term Disability	3,066	-	-	1,451	-	-
5119.100	Retiree Costs Medical Insurance	51,808	50,751	50,751	21,345	53,849	3,098
5122	Accrual Bank Payoff	6,000	-	-	-	-	-
5199.130	Other Payroll Expenses Interfund Payroll Transfers	(50,000)	(50,000)	(50,000)	(20,833)	(50,000)	-
5202.100	Operating Supplies General	3,141	2,680	2,680	115	2,680	-
5204	Subscriptions and Code Books	149	150	150	-	150	-
5213.100	Professional/Contract Services General	3,851	-	-	79	2,160	2,160
5214.100	Repair and Maint Service General	34,856	35,000	35,000	-	35,000	-
5216.100	Communications General Services	18,746	21,023	21,023	6,617	20,500	(523)
5220.100	Employee Development General	2,239	6,000	6,000	-	3,000	(3,000)
5220.110	Employee Development Education Reimb MOU Program	-	550	550	-	550	-
5304	Furniture & Equipment	2,583	3,000	3,000	674	3,000	-
5501	Debt Service Payment - Principal	65,330	1,756	1,756	878	1,756	-
Program 4530 - Public Safety Communications Totals		756,112	787,038	787,038	306,713	733,013	(54,025)

Program 4550 - Fleet Management



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5101	Salaries - Permanent	55,119	59,592	59,592	23,987	59,592	-
5105	Salaries - Overtime/FLSA	1,570	2,500	2,500	430	1,080	(1,420)
5109.100	Allowances Uniform Allowance	500	1,000	1,000	229	500	(500)
5109.101	Allowances Boot Allowance	500	-	-	500	500	500
5109.102	Allowances Tool Allowance	1,000	1,000	1,000	1,000	1,000	-
5111	Medicare	762	929	929	338	867	(62)
5112.101	Retirement Contribution PERS	5,627	6,554	6,554	3,846	6,424	(130)
5113	Worker's Compensation	2,686	3,607	3,607	3,613	3,613	6
5114.101	Health Insurance Medical	10,409	11,916	11,916	4,771	11,845	(71)
5114.102	Health Insurance Dental	1,312	-	-	614	-	-
5114.103	Health Insurance Vision	59	-	-	27	-	-
5115	Unemployment Compensation	-	-	-	156	-	-
5116.101	Life and Disability Insurance Life & Disab.	228	805	805	106	839	34
5116.102	Life and Disability Insurance Long Term/Short Term Disability	494	-	-	259	-	-
5119.100	Retiree Costs Medical Insurance	6,638	7,272	7,272	3,253	7,899	627
5202.100	Operating Supplies General	3,750	5,000	5,000	669	5,000	-
5203.100	Repairs and Maint Supplies General	103,776	69,000	69,000	35,598	80,000	11,000
5203.300	Repairs and Maint Supplies Accident and Negligence	-	17,000	17,000	9,066	17,000	-
5204	Subscriptions and Code Books	2,190	2,080	2,080	1,616	2,080	-
5209.101	Auto Fuel Expense Town Vehicles	644	575	575	283	740	165
5210.100	Postage General	10	20	20	13	20	-
5213.100	Professional/Contract Services General	4,880	5,190	5,190	1,068	5,190	-
5214.100	Repair and Maint Service General	44,511	27,200	27,200	10,377	27,200	-
5214.300	Repair and Maint Service Accident and Negligence	-	6,800	6,800	2,979	6,800	-
5216.100	Communications General Services	900	900	900	413	900	-
5220.100	Employee Development General	3,706	2,500	2,500	-	2,500	-
5223.101	Meals and Refreshments Employee Meals-MOU Overtime	420	495	495	120	300	(195)
5303	Improvements	248	-	-	-	-	-
5304	Furniture & Equipment	3,121	-	-	-	-	-



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5910.611	Transfers Out GASB 45 Retiree Medical Trust	10,000	10,000	10,000	-	10,000	-
Program 4550 - Fleet Management Totals		265,060	241,935	241,935	105,328	251,889	9,954
Department 35 - Fire							
Program 4610 - Fire - Administrative							
5101	Salaries - Permanent	21,708	36,379	36,379	14,471	36,536	157
5102	Salaries - Temporary	1,327	-	-	-	-	-
5103.101	Differential Pay On Call	127	-	-	123	-	-
5105	Salaries - Overtime/FLSA	4	-	-	-	-	-
5106.200	Incentives & Admin Leave Gym Reimbursement	-	-	-	60	120	120
5109.100	Allowances Uniform Allowance	16	165	165	104	391	226
5109.101	Allowances Boot Allowance	-	-	-	165	-	-
5111	Medicare	383	530	530	251	571	41
5112.101	Retirement Contribution PERS	26,378	5,333	5,333	3,842	5,312	(21)
5112.102	Retirement Contribution Social Security	82	-	-	-	-	-
5113	Worker's Compensation	789	1,119	1,119	1,123	1,123	4
5114.101	Health Insurance Medical	3,194	4,840	4,840	2,226	4,848	8
5115	Unemployment Compensation	-	-	-	115	-	-
5116.101	Life and Disability Insurance Life & Disab.	139	564	564	99	591	27
5116.102	Life and Disability Insurance Long Term/Short Term Disability	187	-	-	156	-	-
5119.100	Retiree Costs Medical Insurance	64,645	50,594	50,594	25,746	57,788	7,194
5201.100	Office Supplies General	271	400	400	83	400	-
5202.100	Operating Supplies General	3,791	3,451	3,451	666	3,451	-
5203.100	Repairs and Maint Supplies General	5,273	5,500	5,500	1,676	5,500	-
5209.101	Auto Fuel Expense Town Vehicles	-	-	-	272	724	724
5210.100	Postage General	392	200	200	155	350	150
5211.135	Utilities Water and Sewer	2,263	2,220	2,220	681	2,550	330
5211.137	Utilities Electric and Gas	22,393	23,000	23,000	9,795	25,000	2,000
5211.139	Utilities Propane	285	500	500	132	500	-
5213.100	Professional/Contract Services General	4,010	4,158	4,158	3,958	4,158	-



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5214.100	Repair and Maint Service General	5,467	5,817	5,817	4,235	5,817	-
5215.106	Rents and Leases Copiers	2,573	2,280	2,280	1,194	2,324	44
5216.100	Communications General Services	10,267	10,819	10,819	4,211	10,819	-
5218.100	Advertising General	60	-	-	-	-	-
5219.100	Printing General	-	-	-	34	34	34
5303	Improvements	31	7,990	7,990	3,350	7,990	-
5501	Debt Service Payment - Principal	3,240	3,241	3,241	585	3,241	-
Program 4610 - Fire - Administrative Totals		179,296	169,100	169,100	79,508	180,138	11,038
Program 4615 - Fire - EOC							
5202.100	Operating Supplies General	643	50	50	-	50	-
5203.100	Repairs and Maint Supplies General	7	-	-	-	-	-
5214.100	Repair and Maint Service General	5,323	3,700	3,700	-	3,700	-
5216.100	Communications General Services	5,733	5,508	5,508	2,060	5,508	-
5223.105	Meals and Refreshments Emergencies and Meetings	345	-	-	177	177	177
5304	Furniture & Equipment	915	-	-	-	-	-
Program 4615 - Fire - EOC Totals		12,966	9,258	9,258	2,236	9,435	177
Program 4630 - Fire - Suppression							
5112.101	Retirement Contribution PERS	123,258	179,890	179,890	77,785	179,890	-
5119.100	Retiree Costs Medical Insurance	194,588	176,090	176,090	80,846	191,750	15,660
5202.100	Operating Supplies General	12,895	11,800	11,800	2,144	11,800	-
5203.100	Repairs and Maint Supplies General	4,214	6,184	6,184	52	6,184	-
5209.101	Auto Fuel Expense Town Vehicles	15,445	16,100	16,100	6,250	17,500	1,400
5213.100	Professional/Contract Services General	3,002,252	3,315,906	3,315,906	-	3,315,906	-
5214.100	Repair and Maint Service General	10,242	11,900	11,900	162	11,900	-
5220.100	Employee Development General	993	1,000	1,000	193	1,000	-
5223.105	Meals and Refreshments Emergencies and Meetings	46	-	-	-	-	-
5269.135	Emergency Incident Costs Fire Related	374	400	400	18	400	-
5304	Furniture & Equipment	21,395	30,959	30,959	18,136	30,959	-
5501	Debt Service Payment - Principal	114,265	68,738	68,738	68,738	68,738	-



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Program 4630 - Fire - Suppression Totals		3,499,966	3,818,967	3,818,967	254,323	3,836,027	17,060
Program 4640 - Fire - Volunteer Program							
5118	Volunteer Benefits	8,689	8,486	8,486	2,492	5,451	(3,035)
5202.100	Operating Supplies General	465	2,080	2,080	48	1,000	(1,080)
5213.100	Professional/Contract Services General	3,717	6,000	6,000	1,083	4,000	(2,000)
Program 4640 - Fire - Volunteer Program Totals		12,871	16,566	16,566	3,623	10,451	(6,115)
Department 40 - Community Development							
Program 4720 - CDD Planning							
5101	Salaries - Permanent	78,435	80,942	81,562	32,730	81,442	(120)
5105	Salaries - Overtime/FLSA	31	-	-	25	25	25
5106.100	Incentives & Admin Leave Administrative Leave	1,382	1,409	1,726	-	1,727	1
5106.200	Incentives & Admin Leave Gym Reimbursement	50	50	50	-	25	(25)
5107	Car Allowance/Mileage	552	552	552	253	552	-
5109.101	Allowances Boot Allowance	450	450	450	450	450	-
5111	Medicare	1,015	1,209	1,223	414	1,150	(73)
5112.101	Retirement Contribution PERS	9,537	15,927	15,982	16,780	20,444	4,462
5113	Worker's Compensation	2,566	3,227	3,227	3,232	3,232	5
5114.101	Health Insurance Medical	14,327	16,025	16,025	6,388	15,947	(78)
5114.102	Health Insurance Dental	1,800	-	-	842	-	-
5114.103	Health Insurance Vision	144	-	-	66	-	-
5115	Unemployment Compensation	-	-	-	193	-	-
5116.101	Life and Disability Insurance Life & Disab.	316	1,020	1,026	146	966	(60)
5116.102	Life and Disability Insurance Long Term/Short Term Disability	407	-	-	219	-	-
5119.100	Retiree Costs Medical Insurance	17,024	13,953	13,953	6,312	15,089	1,136
5201.100	Office Supplies General	144	150	150	71	150	-
5202.100	Operating Supplies General	156	200	200	68	200	-
5209.101	Auto Fuel Expense Town Vehicles	814	800	800	359	1,000	200
5210.100	Postage General	350	500	500	460	800	300
5213.100	Professional/Contract Services General	62	50	50	31	75	25



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5214.100	Repair and Maint Service General	5,793	6,035	6,035	6,352	6,352	317
5216.100	Communications General Services	1,334	810	810	514	1,152	342
5218.100	Advertising General	676	600	600	403	800	200
5219.100	Printing General	27	-	-	-	-	-
5223.101	Meals and Refreshments Employee Meals-MOU Overtime	-	-	-	14	14	14
5501	Debt Service Payment - Principal	7,337	7,337	7,337	-	7,337	-
Program 4720 - CDD Planning Totals		144,729	151,246	152,258	76,323	158,929	6,671
Program 4780 - CDD - Waste Management							
5101	Salaries - Permanent	32,338	32,879	33,942	13,458	33,843	(99)
5105	Salaries - Overtime/FLSA	52	-	-	44	44	44
5106.100	Incentives & Admin Leave Administrative Leave	1,022	1,042	1,585	-	1,586	1
5106.200	Incentives & Admin Leave Gym Reimbursement	86	86	86	-	43	(43)
5107	Car Allowance/Mileage	408	408	408	187	408	-
5111	Medicare	426	498	521	168	490	(31)
5112.101	Retirement Contribution PERS	6,430	7,434	7,529	1,201	3,019	(4,510)
5113	Worker's Compensation	324	406	406	407	407	1
5114.101	Health Insurance Medical	4,799	5,544	5,544	2,199	5,509	(35)
5114.102	Health Insurance Dental	618	-	-	289	-	-
5114.103	Health Insurance Vision	60	-	-	27	-	-
5115	Unemployment Compensation	-	-	-	78	-	-
5116.101	Life and Disability Insurance Life & Disab.	113	373	383	52	420	37
5116.102	Life and Disability Insurance Long Term/Short Term Disability	288	-	-	145	-	-
5211.135	Utilities Water and Sewer	2,159	2,250	2,250	883	2,400	150
5213.100	Professional/Contract Services General	19	-	-	20	20	20
5501	Debt Service Payment - Principal	1,178	1,179	1,179	-	1,179	-
Program 4780 - CDD - Waste Management Totals		50,321	52,099	53,833	19,159	49,368	(4,465)
Department 45 - Public Works							
Program 4740 - Public Works - Engineering							
5101	Salaries - Permanent	17,700	19,034	19,034	7,672	19,034	-



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Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
5103.101	Differential Pay On Call	54	-	-	-	-	-
5105	Salaries - Overtime/FLSA	85	-	-	212	212	212
5106.100	Incentives & Admin Leave Administrative Leave	839	855	855	-	855	-
5106.200	Incentives & Admin Leave Gym Reimbursement	22	54	54	-	54	-
5107	Car Allowance/Mileage	330	360	360	165	360	-
5109.101	Allowances Boot Allowance	-	-	-	45	45	45
5111	Medicare	269	294	294	111	292	(2)
5112.101	Retirement Contribution PERS	1,795	2,848	2,848	1,983	2,843	(5)
5113	Worker's Compensation	1,571	1,948	1,948	1,951	1,951	3
5114.101	Health Insurance Medical	2,245	2,837	2,837	1,145	2,828	(9)
5114.102	Health Insurance Dental	308	-	-	139	-	-
5114.103	Health Insurance Vision	30	-	-	12	-	-
5115	Unemployment Compensation	-	-	-	52	-	-
5116.101	Life and Disability Insurance Life & Disab.	64	216	216	33	240	24
5116.102	Life and Disability Insurance Long Term/Short Term Disability	146	-	-	82	-	-
5119.100	Retiree Costs Medical Insurance	10,675	11,238	11,238	3,253	7,899	(3,339)
5122	Accrual Bank Payoff	495	-	-	-	-	-
5201.100	Office Supplies General	17	-	-	-	-	-
5202.100	Operating Supplies General	9	-	-	-	-	-
5209.101	Auto Fuel Expense Town Vehicles	642	530	530	489	1,400	870
5210.100	Postage General	127	140	140	67	140	-
5213.100	Professional/Contract Services General	7,515	5,000	5,000	3,126	5,000	-
5214.100	Repair and Maint Service General	2,395	2,515	2,515	2,634	2,634	119
5216.100	Communications General Services	36	81	81	37	81	-
5218.100	Advertising General	17	-	-	174	174	174
5223.101	Meals and Refreshments Employee Meals-MOU Overtime	5	-	-	5	5	5
Program 4740 - Public Works - Engineering Totals		47,392	47,950	47,950	23,388	46,047	(1,903)
Program 4745 - Paradise Community Park							
5202.100	Operating Supplies General	2,133	1,600	1,600	863	1,600	-



General Fund - 1010

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Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
5203.100	Repairs and Maint Supplies General	1,755	2,000	2,000	1,264	2,000	-
5211.135	Utilities Water and Sewer	5,622	5,000	5,000	3,790	7,000	2,000
5211.137	Utilities Electric and Gas	3,687	3,500	3,500	1,201	3,500	-
5213.100	Professional/Contract Services General	-	-	-	224	224	224
5214.100	Repair and Maint Service General	33	6,000	6,000	-	6,000	-
5216.100	Communications General Services	240	250	250	82	250	-
Program 4745 - Paradise Community Park Totals		13,470	18,350	18,350	7,422	20,574	2,224
Program 4747 - Public Facilities							
5203.100	Repairs and Maint Supplies General	1,556	1,000	1,000	64	1,000	-
5211.135	Utilities Water and Sewer	5,582	5,000	5,000	3,924	7,500	2,500
5214.100	Repair and Maint Service General	710	500	500	100	500	-
Program 4747 - Public Facilities Totals		7,848	6,500	6,500	4,088	9,000	2,500
EXPENSE TOTALS		12,766,408	12,614,895	12,697,641	3,614,341	12,750,245	52,604
TOTAL MEASURE C REVENUES		1,355,070	1,272,923	1,368,621	297,700	1,368,621	-
TOTAL MEASURE C EXPENDITURES		1,328,364	1,172,776	1,202,776	268,913	1,121,903	(80,873)
NET CHANGE IN MEASURE C FUND BALANCE		26,707	100,147	165,845	28,787	246,718	80,873
DESIGNATED RESERVES - MEASURE C							
ASSIGNED - FINAL YEAR		283,274	283,274	283,274			
ASSIGNED - POLICE VEHICLE PAYMENTS		150,149	150,149	150,149		177,454	
ASSIGNED - FIXED RESERVE			188,000	203,710		203,711	
UNASSIGNED - CONTINGENCIES		239,374	151,521	201,509		538,350	
TOTAL GENERAL FUND REVENUES (LESS MEASURE C)		11,161,480	11,442,119	11,518,207	1,348,791	11,652,940	134,423
TOTAL GENERAL FUND EXPENDITURES (LESS MEASURE C)		11,438,044	11,442,119	11,494,865	3,345,428	11,628,342	133,477
NET CHANGE IN FUND BALANCE (LESS MEASURE C)		(276,564)	-	23,342	(1,996,637)	24,599	947
DESIGNATED RESERVES							
NONSPENDABLE (RDA AND OTHER LOANS)		1,346,690	1,333,310	1,333,310		1,346,690	



General Fund - 1010

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Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
ASSIGNED FOR PROPERTY ABATEMENTS		20,000	20,000	20,000		20,000	
UNASSIGNED - CASH FLOW		1,351,534	1,364,842	1,388,184		1,376,133	



Building Safety & Wastewater - 2030

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Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
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	10,048	7,000	7,000	5,268	8,000	1,000
3380.103	Local Government Revenue Fines and Citations Fire	-	1,500	1,500	-	750	(750)
3401.301	CDD Building Plan Check Fees	75,250	83,000	83,000	56,898	83,000	-
3401.302	CDD Building Construction Review-Bldg Permit	236,262	257,000	257,000	149,887	257,000	-
3401.306	CDD Building Development Permit/DIF Est Req	763	200	200	-	200	-
3401.308	CDD Building Solar System Plan Checks/Permits	-	-	-	204	204	204
3401.320	CDD Building Permit Valuation Surcharge	46	50	50	138	138	88
3404.116	Onsite Land Use Review	11,920	9,000	9,000	5,788	10,000	1,000
3404.117	Onsite Repairs to Maintain Existing Use	68,213	70,000	70,000	29,869	70,000	-
3404.118	Onsite New Installation Standard System	6,826	6,500	6,500	4,061	7,000	500
3404.119	Onsite Permit: Alteration/Expanded Use	1,371	1,000	1,000	859	1,717	717
3404.120	Onsite Review for Land Division	1,308	700	700	520	700	-
3404.123	Onsite Hourly Service Fee	-	-	-	510	510	510
3404.125	Onsite Escrow Clearance	54,158	50,000	50,000	22,173	51,000	1,000
3404.126	Onsite Building Permit Clearance	4,896	5,000	5,000	3,170	5,000	-
3404.127	Onsite Operating Permit/Annual	397,925	394,000	394,000	9,329	395,000	1,000
3404.128	Onsite Construct Install Permit Renewal	471	250	250	-	250	-
3404.137	Onsite Alternative Systems Review	4,446	4,500	4,500	5,279	5,279	779
3404.138	Onsite Abandonment of Septic System	519	520	520	281	520	-
3404.150	Onsite Annual Evaluator License Fee	1,991	1,235	1,235	344	1,235	-
3404.151	Onsite Extension Req for Eval or Repair	1,501	1,300	1,300	401	1,300	-
3410.150	Administrative Services Late Fees	6	5	5	-	5	-
3422.337	Fire Code Enforcement Inspection	15,833	30,000	30,000	7,997	25,000	(5,000)
3422.368	Fire Permit Fees	3,999	5,000	5,000	1,952	5,000	-
3610.100	Interest Revenue Investments	2,048	-	-	-	2,000	2,000
3901.100	Refunds & Reimbursements Miscellaneous	-	40,123	40,123	7,141	40,123	-



Building Safety & Wastewater - 2030

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Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
3902.100	Miscellaneous Revenue General	3,134	1,500	1,500	0	750	(750)
3902.110	Miscellaneous Revenue Cash Over and Short	2	-	-	1	-	-
3910.626	Transfers In From Traffic Offender Impounds	300	-	-	-	-	-
REVENUE TOTALS		903,237	969,383	969,383	312,067	971,681	2,298
EXPENSE							
Department 40 - Community Development							
Program 4730 - Building and Onsite Inspections							
5101	Salaries - Permanent	400,629	454,792	434,725	164,087	412,262	(22,463)
5102	Salaries - Temporary	57	-	1,600	5,111	7,955	6,355
5103.101	Differential Pay On Call	257	-	-	246	-	-
5105	Salaries - Overtime/FLSA	647	-	-	844	844	844
5106.100	Incentives & Admin Leave Administrative Leave	11,109	10,724	10,180	750	10,035	(145)
5106.200	Incentives & Admin Leave Gym Reimbursement	464	434	434	390	488	54
5107	Car Allowance/Mileage	1,624	1,632	1,632	748	1,632	-
5109.100	Allowances Uniform Allowance	33	-	300	209	300	-
5109.101	Allowances Boot Allowance	1,150	985	985	1,485	1,941	956
5111	Medicare	5,977	5,999	6,428	2,531	6,264	(164)
5112.101	Retirement Contribution PERS	80,422	82,385	79,624	58,587	78,364	(1,260)
5113	Worker's Compensation	21,705	22,553	22,553	22,592	22,592	39
5114.101	Health Insurance Medical	51,975	71,226	72,805	28,083	71,967	(838)
5114.102	Health Insurance Dental	10,435	-	-	4,606	-	-
5114.103	Health Insurance Vision	606	-	-	311	-	-
5115	Unemployment Compensation	-	-	-	1,189	-	-
5116.101	Life and Disability Insurance Life & Disab.	1,644	5,853	5,810	817	5,797	(13)
5116.102	Life and Disability Insurance Long Term/Short Term Disability	3,353	-	-	1,694	-	-
5119.100	Retiree Costs Medical Insurance	33,044	30,231	30,231	13,594	32,345	2,114
5122	Accrual Bank Payoff	10,969	-	12,475	11,725	11,725	(750)
5201.100	Office Supplies General	261	300	300	115	300	-
5202.100	Operating Supplies General	2,061	5,000	5,000	464	4,000	(1,000)
5204	Subscriptions and Code Books	2,086	2,500	2,500	-	2,500	-



Building Safety & Wastewater - 2030

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Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
5209.101	Auto Fuel Expense Town Vehicles	2,075	3,000	3,000	1,271	3,500	500
5210.100	Postage General	1,547	1,800	1,800	591	1,800	-
5213.100	Professional/Contract Services General	6,162	6,500	6,500	1,833	6,500	-
5214.100	Repair and Maint Service General	37,356	39,224	39,224	41,091	41,091	1,867
5216.100	Communications General Services	2,475	3,700	3,700	1,335	3,300	(400)
5218.100	Advertising General	267	-	-	10	10	10
5219.100	Printing General	86	200	200	27	200	-
5220.100	Employee Development General	2,189	2,850	2,850	1,773	2,850	-
5223.101	Meals and Refreshments Employee Meals-MOU Overtime	-	-	-	2	2	2
5225	Bank Fees and Charges	281	400	400	106	420	20
5304	Furniture & Equipment	3,927	1,000	1,000	-	1,000	-
5501	Debt Service Payment - Principal	5,193	12,698	12,698	3,326	9,698	(3,000)
5910.010	Transfers Out To General Fund	185,938	198,815	198,815	40,923	202,842	4,027
5910.611	Transfers Out GASB 45 Retiree Medical Trust	5,000	5,000	5,000	-	5,000	-
EXPENSE TOTALS		893,003	969,801	962,769	412,464	949,524	(13,245)
REVENUE TOTALS		903,237	969,383	969,383	312,067	971,681	2,298
EXPENSE TOTALS		893,003	969,801	962,769	412,464	949,524	(13,245)
NET CHANGE IN FUND BALANCE		10,234	(418)	6,614	(100,397)	22,157	15,543
ENDING FUND BALANCE		483,240	483,240	489,854		505,397	



Animal Control Services - 2070

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Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
Fund 2070 - Animal Control							
REVENUE							
Department 30 - Police							
Program 4540 - Police - Animal Control							
3120.330	Other Taxes Voter Appointed Parcel Tax	132,147	132,362	132,362	-	132,362	-
3380.105	Local Government Revenue Fines and Citations Animal Control	9,628	12,000	12,000	4,560	10,000	(2,000)
3410.113	Administrative Services Document Copying	4	10	10	1	5	(5)
3410.150	Administrative Services Late Fees	635	1,000	1,000	286	650	(350)
3455.200	Animal Control Adoption Fees	3,601	5,000	5,000	1,560	4,000	(1,000)
3455.205	Animal Control Surrender/Euth/Disp Fees	1,085	6,000	6,000	694	2,000	(4,000)
3455.210	Animal Control Dog Licenses	21,229	40,000	40,000	7,469	21,000	(19,000)
3455.215	Animal Control Dangerous/Wild Animal Permit	142	142	142	-	142	-
3455.225	Animal Control Impound/Quarantine Fees	4,464	7,000	7,000	2,122	5,000	(2,000)
3455.226	Animal Control Impound Unaltered State Fee	840	1,500	1,500	400	1,000	(500)
3901.100	Refunds & Reimbursements Miscellaneous	5,998	8,500	8,500	(75)	6,000	(2,500)
3902.100	Miscellaneous Revenue General	689	201	201	228	228	27
3910.811	Transfers In From Animal Control Donations	40,713	22,268	22,268	9,278	18,000	(4,268)
REVENUE TOTALS		221,176	235,983	235,983	26,524	200,387	(35,596)
EXPENSE							
Department 30 - Police							
Program 4540 - Police - Animal Control							
5101	Salaries - Permanent	71,369	79,155	79,155	30,741	78,649	(506)
5102	Salaries - Temporary	8,090	10,076	10,076	2,561	8,699	(1,377)
5104	Wages - PS Holiday Pay	2,577	2,575	2,575	1,185	2,740	165
5105	Salaries - Overtime/FLSA	1,928	1,400	1,400	1,128	2,627	1,227
5106.200	Incentives & Admin Leave Gym Reimbursement	90	180	180	-	180	-
5109.100	Allowances Uniform Allowance	1,364	1,364	1,364	625	1,365	1
5111	Medicare	1,214	1,363	1,363	514	1,402	39
5112.101	Retirement Contribution PERS	10,113	13,135	13,135	8,715	13,468	333
5112.102	Retirement Contribution Social Security	502	-	-	159	-	



Animal Control Services - 2070

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Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
5113	Worker's Compensation	8,303	9,883	9,883	9,928	9,928	45
5114.101	Health Insurance Medical	10,410	12,853	12,853	4,771	12,785	(68)
5114.102	Health Insurance Dental	2,254	-	-	1,054	-	-
5114.103	Health Insurance Vision	73	-	-	34	-	-
5115	Unemployment Compensation	3,120	-	-	236	-	-
5116.101	Life and Disability Insurance Life & Disab.	456	1,140	1,140	212	1,252	112
5116.102	Life and Disability Insurance Long Term/Short Term Disability	627	-	-	331	-	-
5119.100	Retiree Costs Medical Insurance	9,552	8,762	8,762	3,955	9,431	669
5199.130	Other Payroll Expenses Interfund Payroll Transfers	-	-	-	-	(37,239)	(37,239)
5201.100	Office Supplies General	246	250	250	-	250	-
5202.100	Operating Supplies General	9,225	8,060	8,060	3,823	8,060	-
5203.100	Repairs and Maint Supplies General	24	300	300	4	300	-
5204	Subscriptions and Code Books	135	180	180	-	180	-
5209.101	Auto Fuel Expense Town Vehicles	2,400	3,000	3,000	1,159	3,400	400
5210.100	Postage General	3	50	50	-	25	(25)
5211.135	Utilities Water and Sewer	1,131	1,150	1,150	468	1,300	150
5211.137	Utilities Electric and Gas	3,935	4,224	4,224	1,357	3,900	(324)
5211.139	Utilities Propane	1,026	1,700	1,700	-	1,500	(200)
5213.100	Professional/Contract Services General	13,028	15,510	15,510	4,243	15,510	-
5214.100	Repair and Maint Service General	8,005	4,060	4,060	226	4,060	-
5215.100	Rents and Leases Miscellaneous	1	-	-	-	-	-
5216.100	Communications General Services	1,651	2,169	2,169	462	2,169	-
5218.100	Advertising General	299	-	-	105	105	105
5219.100	Printing General	374	300	300	-	300	-
5220.100	Employee Development General	100	160	160	-	160	-
5223.101	Meals and Refreshments Employee Meals-MOU Overtime	79	-	-	15	15	15
5225	Bank Fees and Charges	570	600	600	130	550	(50)
5280.100	Bad Debt Write Off Expense	1,184	-	-	-	-	-
5910.010	Transfers Out To General Fund	43,799	52,384	52,384	14,248	53,316	932
EXPENSE TOTALS		219,258	235,983	235,983	92,389	200,387	(35,594)



Animal Control Services - 2070

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Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
REVENUE TOTALS		221,176	235,983	235,983	26,524	200,387	(35,596)
EXPENSE TOTALS		219,258	235,983	235,983	92,389	200,387	(35,596)
NET CHANGE IN FUND BALANCE		1,917	-	-	(65,865)	-	-
ENDING FUND BALANCE		-	-	-	-	-	-



Gas Tax/Streets Maint. - 2120

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Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
Fund 2120 - State Gas Tax							
REVENUE							
Department 45 - Public Works							
Program 4750 - Public Works - Streets Maint.							
3345.100	State Revenues - Other Refunds & Reimbursements	-	178,132	178,132	-	178,132	-
3355.001	State Gas Tax Section 2106	107,207	99,029	99,029	46,446	103,635	4,606
3355.002	State Gas Tax Section 2107	186,774	234,022	234,022	83,288	213,559	(20,463)
3355.003	State Gas Tax Section 2107.5	6,000	6,000	6,000	6,000	6,000	-
3355.005	State Gas Tax Section 2105	147,317	155,945	155,945	63,851	152,026	(3,919)
3355.006	State Gas Tax RSTP Regional Surface Trans Prog	301,055	-	-	-	300,000	300,000
3355.007	State Gas Tax Section 2103	69,977	115,797	115,797	56,466	112,932	(2,865)
3410.150	Administrative Services Late Fees	105	150	150	65	150	-
3610.100	Interest Revenue Investments	635	300	300	-	300	-
3901.100	Refunds & Reimbursements Miscellaneous	930	1,500	1,500	-	750	(750)
3901.140	Refunds & Reimbursements Negligence Cost Recovery Fees	10,564	4,000	4,000	-	2,000	(2,000)
3902.100	Miscellaneous Revenue General	275	500	500	2,381	2,381	1,881
3910.110	Transfers In From Local Transportation Fund	-	14,450	14,450	-	14,450	-
3910.112	Transfers In From Federal CMAQ Fund	-	25,000	25,000	-	25,000	-
3910.121	Transfers In From RSTP Fund	-	299,000	299,000	-	-	(299,000)
3910.130	Transfers In From State Water Board Prop 1	35,474	-	-	-	-	-
3910.132	Transfers In From HSIP Grant	21,715	28,500	28,500	-	28,500	-
3910.133	Transfers In From ATP Grant	29,936	72,366	72,366	-	72,366	-
REVENUE TOTALS		917,965	1,234,691	1,234,691	258,497	1,212,181	(22,510)
EXPENSE							
Department 45 - Public Works							
Program 4750 - Public Works - Streets Maint.							
5101	Salaries - Permanent	400,425	452,099	452,453	154,299	417,789	(34,664)
5102	Salaries - Temporary	143	-	-	-	-	-
5103.101	Differential Pay On Call	20,061	-	-	8,276	-	-
5103.102	Differential Pay Out of Class	184	-	-	135	-	-



Gas Tax/Streets Maint. - 2120

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Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
5105	Salaries - Overtime/FLSA	12,649	10,500	10,500	9,980	20,980	10,480
5106.100	Incentives & Admin Leave Administrative Leave	8,345	8,533	8,714	-	8,533	(181)
5106.200	Incentives & Admin Leave Gym Reimbursement	451	638	638	-	158	(480)
5107	Car Allowance/Mileage	2,246	2,208	2,208	1,012	2,208	-
5109.101	Allowances Boot Allowance	4,775	3,230	3,230	3,230	3,730	500
5111	Medicare	6,132	6,719	6,727	2,404	6,295	(432)
5112.101	Retirement Contribution PERS	62,907	69,070	69,102	47,026	65,627	(3,475)
5113	Worker's Compensation	77,736	94,938	94,938	95,087	95,087	149
5114.101	Health Insurance Medical	58,048	67,383	67,383	25,852	60,523	(6,860)
5114.102	Health Insurance Dental	6,493	-	-	2,977	-	-
5114.103	Health Insurance Vision	676	-	-	296	-	-
5115	Unemployment Compensation	-	-	-	1,142	-	-
5116.101	Life and Disability Insurance Life & Disab.	1,898	5,749	5,752	858	5,775	23
5116.102	Life and Disability Insurance Long Term/Short Term Disability	3,553	-	-	1,756	-	-
5119.100	Retiree Costs Medical Insurance	24,789	27,092	27,092	10,338	29,993	2,901
5122	Accrual Bank Payoff	6,540	-	-	-	-	-
5201.100	Office Supplies General	521	200	200	66	200	-
5202.100	Operating Supplies General	7,228	4,450	4,450	2,737	4,450	-
5203.100	Repairs and Maint Supplies General	44,194	55,500	55,500	11,116	55,500	-
5204	Subscriptions and Code Books	176	500	500	-	500	-
5209.101	Auto Fuel Expense Town Vehicles	11,835	12,000	12,000	3,918	12,000	-
5210.100	Postage General	109	50	50	56	100	50
5211.137	Utilities Electric and Gas	11,884	27,700	27,700	9,409	28,000	300
5211.139	Utilities Propane	1,297	1,300	1,300	-	900	(400)
5213.100	Professional/Contract Services General	3,212	2,300	2,300	393	2,300	-
5214.100	Repair and Maint Service General	84,831	107,687	107,687	22,947	107,687	-
5215.100	Rents and Leases Miscellaneous	305	-	-	-	-	-
5215.131	Rents and Leases Street Maintenance Equipment	19	3,000	3,000	21	3,000	-
5216.100	Communications General Services	4,810	4,800	4,800	2,422	5,800	1,000
5218.100	Advertising General	906	1,000	1,000	20	1,000	-



Gas Tax/Streets Maint. - 2120

2017/18 Mid-Year Budget Report

January 9, 2018

Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
5219.100	Printing General	27	250	250	-	250	-
5220.100	Employee Development General	3,023	4,750	4,750	1,844	4,750	-
5223.101	Meals and Refreshments Employee Meals-MOU Overtime	353	500	500	128	300	(200)
5280.100	Bad Debt Write Off Expense	531	-	-	-	-	-
5304	Furniture & Equipment	6,092	-	-	-	-	-
5501	Debt Service Payment - Principal	23,084	11,294	15,749	5,647	15,055	(694)
5910.010	Transfers Out To General Fund	195,732	183,062	183,062	38,848	186,882	3,820
5910.100	Transfers Out To Capital Projects	(54)	3,125	3,125	-	3,125	-
EXPENSE TOTALS		1,098,162	1,171,627	1,176,660	464,238	1,148,497	(28,163)
REVENUE TOTALS		917,965	1,234,691	1,234,691	258,497	1,212,181	(22,510)
EXPENSE TOTALS		1,098,162	1,171,627	1,176,660	464,238	1,148,497	(28,163)
NET CHANGE IN FUND BALANCE		(180,196)	63,064	58,031	(205,742)	63,684	5,653
ENDING FUND BALANCE		90,989	154,053	149,020		154,673	



Business & Housing Services - 2160

2017/18 Mid-Year Budget Report

January 9, 2018

Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
Fund 2160 - Business & Housing Services							
REVENUE							
Department 55 - Business & Housing Services							
Program 4800 - Development Services							
3610.100	Interest Revenue Investments	320	-	-	-	300	300
3902.100	Miscellaneous Revenue General	(1,479)	-	-	260	260	260
3910.161	Transfers In From BHS HUD Revolving Loan Fund	2,558	2,856	2,856	-	2,856	-
3910.162	Transfers In From BHS Home Loan Repay Fund	34,757	48,008	48,008	28,875	48,008	-
3910.163	Transfers In From BHS Cal Home Loan Fund	28,753	8,691	8,691	-	8,691	-
3910.413	Transfers In From 2013 CalHome Grant	5,523	-	-	-	-	-
3910.614	Transfers In From 2014 Home Grant	83,003	40,152	40,152	-	40,152	-
3910.616	Transfers In From 2016 Home Grant	-	-	59,635	-	59,635	-
REVENUE TOTALS		153,435	99,707	159,342	29,135	159,902	560
EXPENSE							
Department 55 - Business & Housing Services							
Program 4800 - Development Services							
5101	Salaries - Permanent	127,110	140,235	140,235	55,850	140,612	377
5102	Salaries - Temporary	4,118	-	-	-	-	-
5105	Salaries - Overtime/FLSA	102	-	-	7	7	7
5106.100	Incentives & Admin Leave Administrative Leave	4,624	5,047	5,047	-	5,047	-
5107	Car Allowance/Mileage	528	528	528	242	528	-
5111	Medicare	1,535	1,588	1,588	582	1,564	(24)
5112.101	Retirement Contribution PERS	21,396	26,575	26,575	19,502	26,569	(6)
5113	Worker's Compensation	1,324	1,733	1,733	1,736	1,736	3
5114.101	Health Insurance Medical	10,708	12,234	12,234	8,397	21,776	9,542
5114.102	Health Insurance Dental	2,314	-	-	1,341	-	-
5114.103	Health Insurance Vision	87	-	-	55	-	-
5115	Unemployment Compensation	-	-	-	353	-	-
5116.101	Life and Disability Insurance Life & Disab.	463	1,626	1,626	215	1,469	(157)
5116.102	Life and Disability Insurance Long Term/Short Term Disability	548	-	-	315	-	-



Business & Housing Services - 2160

2017/18 Mid-Year Budget Report

January 9, 2018

Account	Account Description	2016/17 Estimated Actual	2017/18 Adopted Budget	2017/18 Amended Budget	2017/18 YTD Transactions	Recommended 2017/18 Budget	2017/18 Mid-Year Budget Adjustments
5199.130	Other Payroll Expenses Interfund Payroll Transfers	(85,409)	(151,039)	(95,963)	(16,302)	(95,963)	-
5201.100	Office Supplies General	437	500	500	115	500	-
5202.100	Operating Supplies General	697	500	500	-	500	-
5209.105	Auto Fuel Expense Employee Personal Vehicle Use	324	300	300	20	300	-
5210.100	Postage General	467	500	500	120	500	-
5213.100	Professional/Contract Services General	12,536	10,000	10,000	4,555	29,374	19,374
5214.100	Repair and Maint Service General	1,500	1,500	1,500	-	1,500	-
5260	Miscellaneous	60	-	-	54	54	54
5304	Furniture & Equipment	625	-	-	-	-	-
5910.010	Transfers Out To General Fund	38,390	43,500	43,500	15,000	43,500	-
5910.611	Transfers Out GASB 45 Retiree Medical Trust	2,500	2,500	2,500	-	2,500	-
EXPENSE TOTALS		146,984	97,827	152,903	92,156	182,073	29,170
REVENUE TOTALS		153,435	99,707	159,342	29,135	159,902	560
EXPENSE TOTALS		146,984	97,827	152,903	92,156	182,073	29,170
NET CHANGE IN FUND BALANCE		6,451	1,880	6,439	(63,020)	(22,171)	(28,610)
ENDING FUND BALANCE		93,098	94,978	99,537		70,927	

TOWN OF PARADISE

VALUATION OF RETIREE HEALTH BENEFITS

Report of GASB 45/75 Actuarial Valuation as of July 1, 2017

**Prepared by: North Bay Pensions LLC
November 17, 2017**

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Actuarial Certification

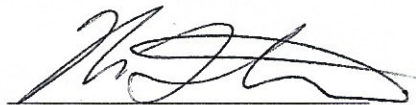
This report presents the determination of benefit obligations under **Statements Nos. 45 and 75 of the Governmental Accounting Standards Board (GASB 45 and GASB 75)** as of July 1, 2017 for the retiree health and welfare benefits provided by the Town of Paradise. I was retained by the Town to perform these calculations.

GASB Statement 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", was issued to provide standards for governmental employers to record expense for **Other Postemployment Benefits (OPEB)**. GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", replaces GASB 45 for the Town, effective July 1, 2017.

The information contained in this report was based on participant census information as of June 30, 2017 provided to me by the Town. The actuarial assumptions and methods used in this valuation were selected by the Town after consultation with me. I believe the assumptions and methods are reasonable and appropriate for purposes of actuarial computations under GASB 45 and GASB 75.

Actuarial computations under GASB 45 and GASB 75 are for purposes of fulfilling employer accounting requirements. The calculations reported herein have been made on a basis consistent with my understanding of GASB 45 and GASB 75. Determinations for purposes other than meeting employer financial accounting requirements may be significantly different from the results reported herein. Due to the limited scope of my assignment, I did not perform an analysis of the potential range of future measurements.

To the best of my knowledge, this report is complete and accurate. This valuation has been conducted in accordance with generally accepted actuarial principles and practices. The undersigned is a Fellow of the Society of Actuaries, a Fellow of the Conference of Consulting Actuaries, and a Member of the American Academy of Actuaries, and meets their continuing education requirements and qualification standards for public statements of actuarial opinion relating to retirement plans, including Actuarial Standards of Practice. In my opinion, I am qualified to perform this valuation.



11-17-17

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Summary of Results

Background

The Town maintains a program which pays part of monthly medical insurance premiums on behalf of retired former employees, provided that the employee has satisfied certain requirements. As of June 30, 2017, the Town has accumulated \$127,025 in an irrevocable trust (SISC) toward the cost of future benefits. The benefits due to retirees are currently being paid by the Town on a pay-as-you-go basis. The Town has informed me that it intends to continue funding on a pay-as-you-go basis for the near future, and also expects to contribute approximately \$50,000 each year to SISC.

In June 2004, the Governmental Accounting Standards Board (GASB) released Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions". This statement, often referred to as GASB 45, requires governmental entities to (1) record annual expense for their OPEB and (2) disclose certain information in their year-end financial statements. Effective July 1, 2017, GASB 45 is replaced by GASB 75.

The Town has requested this actuarial valuation to determine its OPEB obligations under the program, the fiscal effect of GASB 45 for the 2016-2017 year, and the fiscal effect of GASB 75 for the 2017-2018 year.

Actuarial Present Value of Projected Benefit Payments

The Actuarial Present Value of Projected Benefit Payments (APVPBP) for all current and former employees, as of July 1, 2017, is **\$11,507,606**. This is the amount the Town would theoretically need to set aside at this time to fully fund all those future benefits.

The total value of \$11,507,606 is the sum of these amounts:

Future benefits of current employees	\$ 2,809,347
Future benefits of current retirees	<u>8,698,259</u>
Total present value of all future benefits	\$ 11,507,606

This value may be compared to the \$17,475,149, which was reported in the January 1 2015 actuarial report. We would have expected the APVPBP to increase to about \$17,501,000 by 2017, as payments are being made to retired employees. The difference between the 2015 figure of \$17,475,149 and this year's amount of \$11,507,606 is due to:

• Expected change from 2015	\$ 26,189
• Medical premiums lower than anticipated	(902,353)
• Change in discount rate from 4.3% to 6.5%	(3,161,345)
• Changes in benefits (see below)	(5,603,813)
• Recognition of subsidized premiums	1,105,064
• Miscellaneous experience gains/losses	<u>2,568,715</u>
Total of all changes	\$ (5,967,543)

The experience loss of \$2,568,715 is the net result of a large number of personnel changes since 2015; roughly a third of the workforce left and was replaced. The change in the discount rate is explained further below, under “Actuarial Assumptions”. The change in benefits is also described below, under “Changes in Benefits”. The recognition of subsidized premiums requires a more detailed explanation, provided below.

These figures are computed by (1) estimating the OPEB benefits that will be paid to each current and former employee and their beneficiaries (if applicable), upon the employee’s retirement from the Town, (2) estimating the likelihood that each payment will be made, taking into consideration the likelihood of remaining employed until retirement age and the likelihood of survival after retirement, and (3) discounting each expected future payment back to the present date at an assumed rate of investment return.

Subsidized Premiums

Recent changes to the accounting standards require that actuarial valuations of retiree medical benefits dated after March 2015 must incorporate age-specific claims costs, which recognize that the true cost of health care coverage increases with age. This is a significant change from prior practice, in which we only valued health care premiums.

The theory behind the change is the well-known fact that the actual cost of health care increases as people get older. Insurance companies know this, of course. When an insurance company (like Kaiser) calculates a single monthly premium which applies to all employees, that single amount is a blended figure which combines the lower cost of health care for younger workers and the higher cost of health care for older workers. In a certain sense, younger employees are **subsidizing** the cost of health care for older ones.

GASB 45 and GASB 75 require actuaries to use these age-specific rates when we evaluate the cost of an employer’s post-retirement health care plan. However, there used to be an exemption from this rule in the case of a health plan where the premium amounts are determined based on the pooled experience of a large group of persons, and the actual demographics of a specific employer have little or no effect on the actual premium amount. In that type of plan, called a “community rated plan”, the rules allowed us to use only the forecasted premium amounts. This usually results in lower annual operating expense. In 2015 and prior years, the Town made use of this exemption, because the CalPERS medical plans meet the “community rated” definition.

The change to the standards effectively eliminate the exemption described above, starting in April 2015. This means that, beginning with this July 1 2017 valuation, we will need to calculate the liabilities of your post-retirement benefit plan using age-specific claims costs. Another way of saying the same thing is that we will need to include the value of “subsidized premiums” in our GASB 45 and GASB 75 computations. As noted above, the value of subsidized premiums as of July 1, 2017 is approximately \$1,105,000:

Value of promised benefits to retirees	\$ 10,402,542
Value of future subsidized premiums	<u>1,105,064</u>
Total value of all GASB 45 benefits	\$ 11,507,606

Annual Operating Expense under GASB 45 for the 2016-17 Year

GASB 45 requires that the cost of the benefits be recognized in a systematic manner over the working careers of employees. The **Annual Required Contribution (ARC)** is generally equal to the sum of (1) the value of benefits earned by employees in the current year, plus (2) an amortization of the value of benefits earned by employees in prior years. **Annual OPEB Cost**, the annual operating expense, is equal to the sum of (a) the ARC, and (b) interest on any unfunded OPEB operating expense from prior years, less (c) an adjustment to reflect the amortization of unfunded OPEB which is already included in the ARC.

For the fiscal year ending June 30, 2017, the Town’s Annual OPEB Cost is **\$1,017,421**. A detailed derivation of this amount is shown in Exhibit 2.

Net OPEB Liability

GASB 75 introduces new names for some old, familiar things.

The **Total OPEB Liability (TOL)** is the portion of the APVPBP which has been “earned” by employees based on past years of service (i.e. benefits allocated to past years of service). Under GASB 45, this was called the Actuarial Accrued Liability.

The **Plan Fiduciary Net Position (FNP)** is equal to the value of assets that have been accumulated in an irrevocable trust for these benefits. Under GASB 45, we called this “Plan Assets”.

The **Net OPEB Liability or Asset (NOL)** is the excess of the Total OPEB Liability over the Plan Fiduciary Net Position. At the end of each fiscal year, beginning June 30 2018, the Town must show a liability equal to the NOL. Under GASB 45, we called this the Unfunded Actuarial Accrued Liability.

At June 30, 2016 and June 30, 2017, these amounts are:

	<u>June 30, 2016</u>	<u>June 30, 2017</u>
Present value of benefits for employees	\$ 1,624,608	\$ 1,875,242
Present value of benefits for retirees	<u>8,935,236</u>	<u>8,698,259</u>
Total OPEB Liability	\$ 10,559,844	\$ 10,573,501
Accumulated assets in the SISC trust	<u>\$ 91,009</u>	<u>\$ 127,025</u>
Plan Fiduciary Net Position	\$ 91,009	\$ 127,025
Total OPEB Liability	\$ 10,559,844	\$ 10,573,501
Plan Fiduciary Net Position	<u>(91,009)</u>	<u>(127,025)</u>
Net OPEB Liability	\$ 10,468,835	\$ 10,446,476

OPEB Expense under GASB 75

GASB 75 requires that the annual change in the NOL be recognized as OPEB expense, except for certain specific changes which are to be recognized over different periods of time. Changes in actuarial assumptions, and experience gains and losses, are to be recognized over the average of the expected remaining service lives of all employees. As of June 30, 2017, this average for Town employees is 12.9 years. Differences between actual and expected investment earnings are to be recognized over 5 years. The unrecognized remaining amounts of assumption changes, experience gains/losses and investment earnings differences are called “deferred outflows and inflows of resources relating to OPEB” (see Exhibit 6).

The OPEB Expense for the fiscal year ending June 30, 2018 is **\$799,140**. A derivation of this amount is shown in Exhibit 5.

Disclosure Information as of June 30, 2018

Amounts to be disclosed in the footnotes to the Town’s audited financial statements as of June 30, 2018 are shown in Exhibits 3 through 7 of this report.

Exhibit 8 shows estimated retiree benefits and OPEB expense for the next nine years after that.

Actuarial Assumptions

The calculations of the program’s obligations involve various estimates of future events. These estimates are called “actuarial assumptions”. The assumptions are described in

detail in Exhibit 10 of this report. The calculated results are highly dependent on the assumptions selected.

Effective July 1, 2017, the new requirements of GASB 75 are effective. Under the new rules, the discount rate (under certain conditions) is set equal to the expected long-term rate of return on the invested assets. SISC estimates its long-term rate of return at 6.5%, so the discount rate has been changed effective July 1, 2017 from 4.3% to 6.5%. This change reduced the APVPBP by \$3,161,345.

Changes in Benefits

Effective July 1, 2016, the amount paid by the Town to eligible retired employees is the smaller of (1) the actual medical premium for the retiree's coverage, or (2) the fixed dollar cap. The cap amounts are described in Exhibit 9.

Prior to July 1, 2016, for employees hired after 2/1/2011, the maximum amount of medical premiums reimbursed by the Town was a percentage of the average of the three PERS medical plans with the highest utilization. The percentage was 50% after 10 years of service, plus 10% for each additional year of service, up to 100% after 20 years of service. Only 90% of premiums for dependent spouses/partners were reimbursed.

The important feature of the prior benefit rules, for employees hired after 2/1/2011, was that the Town's fixed benefit caps did not apply to those individuals. Repealing the vesting for those people, and imposing the same maximum benefits on their projected future payments as for other employees, causes a large decrease in the Town's liability for these benefits. As a result of this change, the APVPBP decreased by \$5,603,813.

Exhibit 1 - Actuarial Values as of July 1, 2017

The Actuarial Present Value of Projected Benefit Payments as of July 1, 2017 of all future benefits from the program, for all current and former employees, is as follows:

	<u>Safety Employees</u>	<u>Non-Safety Employees</u>	<u>Total APVPBP</u>	<u>Number of Persons</u>
Current employees	\$ 890,050	\$ 1,919,297	\$ 2,809,347	68
Retired former employees	<u>5,769,194</u>	<u>2,929,065</u>	<u>8,698,259</u>	<u>79</u>
Totals	\$ 6,659,244	\$ 4,848,362	\$ 11,507,606	147

As of June 30, 2017, the Town has accumulated \$127,025 toward this liability. The present values have been mathematically adjusted to July 1, 2016 for purposes of calculating accruals under GASB 45 for the 2016-17 year.

The Total OPEB Liability (TOL) as of June 30, 2017 is the portion of the APVPBP which has been "earned" to date by current and former employees, based on the years of service already completed:

Current employees	\$ 1,875,242
Retired former employees	<u>8,698,259</u>
Totals	\$ 10,573,501

Statistical Averages as of July 1, 2017

Active Employees

Number	68 employees
Average Age	42.7 years
Average Service	6.9 years

Retired Former Employees and Surviving Spouses

Number	79 persons
Average Age	67.3 years

Exhibit 2 - Annual OPEB Cost

This Exhibit sets forth the GASB 45 expense that the Town must accrue for the 2016-2017 year. For GASB 45 purposes, we need to use values as of July 1, 2016, computed using the prior discount rate of 4.3%. These numbers do reflect the benefit changes that were effective July 1, 2016, described on page 6.

The **Annual OPEB Cost** for the 2016-2017 year is computed in this way:

1.	Normal Cost for the year	\$ 242,712
2.	Actuarial Accrued Liability	13,404,874
3.	Value of Plan Assets	91,009
4.	Unfunded Act. Accrued Liability: 2. minus 3.	13,313,865
5.	Amortization of 4. over remaining period	922,972
6.	Annual Required Contribution (ARC): 1. + 5.	1,165,684
7.	Net OPEB Obligation at beginning of year	5,632,230
8.	One year's interest on 7.	242,186
9.	ARC Adjustment: amortization of 7.	(390,449)
10.	Annual OPEB Cost: 6. plus 8. plus 9.	\$ 1,017,421

Exhibit 3 - Net OPEB Liability

The Net OPEB Liability (NOL) is the excess of the Total OPEB Liability (TOL) over the Plan Fiduciary Net Position (FNP). As of June 30, 2016 and June 30, 2017 these are:

	<u>June 30, 2016</u>	<u>June 30, 2017</u>
Total OPEB Liability		
1. Value of benefits for employees	\$ 1,624,608	\$ 1,875,242
2. Value of benefits for retirees	<u>8,935,236</u>	<u>8,698,259</u>
3. Total OPEB Liability	\$ 10,559,844	\$ 10,573,501
Plan Fiduciary Net Position		
4. Fair value of accumulated assets in SISC	<u>\$ 91,009</u>	<u>\$ 127,025</u>
5. Plan Fiduciary Net Position	\$ 91,009	\$ 127,025
6. Net OPEB Liability: 3. minus 5.	\$ 10,468,835	\$ 10,446,476

The Net OPEB Liability has changed from June 30, 2016 to June 30, 2017 in this way:

	<u>TOL</u>	<u>FNP</u>	<u>NOL</u>
8. Values at June 30, 2016	\$ 10,559,844	\$ 91,009	\$ 10,468,835
9. Service cost	145,035		145,035
10. Interest	661,041		661,041
11. Differences between actual and expected experience	0		0
12. Employer contributions		817,419	(817,419)
13. Net investment income		11,016	(11,016)
14. Benefits paid to retirees	(792,419)	(792,419)	0
15. Administrative expense		0	0
16. Net changes	\$ 13,657	\$ 36,016	\$ (22,359)
17. Values at June 30, 2017	\$ 10,573,501	\$ 127,025	\$ 10,446,476

Exhibit 4 - Sensitivity of the Net OPEB Liability

The following presents the Net OPEB Liability (NOL) as well as what the NOL would be if it were calculated using a discount rate that is 1-percentage-point higher or lower than the current discount rate, as of June 30, 2017:

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

The following presents the Net OPEB Liability (NOL) as well as what the NOL would be if it were calculated using healthcare cost trend rates that are 1-percentage-point higher or lower than the current healthcare cost trend rates, as of June 30, 2017:

	1% Decrease 4.0% to 4.5%	Trend Rates 5.0% to 5.5%	1% Increase 6.0% to 6.5%
Net OPEB Liability (Asset)	\$ 10,329,504	\$ 10,446,476	\$ 10,558,897

Exhibit 5 - OPEB Expense for the Fiscal Year Ending June 30, 2018

For the year ending June 30, 2018, the Town will recognize OPEB expense of **\$799,140**, computed as follows:

Service cost	\$ 145,035
Interest	661,041
Expected investment return	(5,916)
Administrative expense	0
Change in NOL due to changes in benefits	0
Recognition of difference between actual and expected experience	0
Recognition of changes in assumptions	0
Recognition of difference between projected and actual earnings on investments	<u>(1,020)</u>
Total	\$ 799,140

Exhibit 6 - Deferred Outflows and Inflows of Resources

The values of deferred outflows and inflows of resources related to OPEB as of June 30, 2017, to be reported as of June 30, 2018, are:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	0	0
Net difference between projected and actual earnings on OPEB plan investments	0	4,080
Town contributions subsequent to the measurement date	<u>UNKNOWN</u>	<u>0</u>
Total	\$ UNKNOWN	\$ 4,080

The amounts shown above as UNKNOWN are the total amounts contributed by the Town to retirees' benefits and to the SISC trust during the year ending June 30, 2018.

Amounts reported as deferred outflows and inflows of resources related to OPEB as of June 30 2017, to be reported as of June 30, 2018, will be recognized in OPEB expense as follows:

Year Ended June 30	
2019	\$ (1,020)
2020	(1,020)
2021	(1,020)
2022	(1,020)
2023	0
Thereafter	0

Exhibit 7 - Schedule of Changes in the Net OPEB Liability

Reporting date	<u>6/30/2018</u>
Total OPEB liability	
Service cost	\$ 145,035
Interest	661,041
Changes of benefit terms	0
Differences between actual and expected experience	0
Changes of assumptions	0
Benefits paid to retirees	(792,419)
Net change in Total OPEB liability	13,657
Total OPEB liability – beginning	<u>10,559,844</u>
Total OPEB liability - ending	<u>\$ 10,573,501</u>
Plan fiduciary net position	
Contributions - employer	\$ 817,419
Net investment income	11,016
Benefits paid to retirees	(792,419)
Administrative expense	<u>0</u>
Net change in plan fiduciary net position	\$ 91,009
Plan fiduciary net position - beginning	<u>91,009</u>
Plan fiduciary net position - beginning	<u>\$ 127,025</u>
Net OPEB Liability - ending	\$ 10,446,476
Plan fiduciary net position as a percentage of the Total OPEB liability	1.20 %
Covered-employee payroll	\$ 3,854,764
Net OPEB liability as a percentage of covered-employee payroll	271.00 %

Exhibit 8 - Ten-Year Projection of Costs

Shown below are estimates of (a) the benefits expected to be paid to retirees (including the value of subsidized premiums), and (b) the amounts the Town is expected to accrue as GASB 75 OPEB expense, for the next ten years. For these estimates, it is assumed that the service cost will increase 3% per year, that all actuarial assumptions and the size of the workforce will remain unchanged, that the promised benefits will remain the same, that the Town will continue to pay benefits to retirees and also contribute \$50,000 to SISC each year, and that there are no experience gains or losses.

Fiscal Year Ending:	<u>Benefits To Retirees</u>	<u>GASB 75 OPEB Expense</u>
2018	\$ 780,000	\$ 799,140
2019	785,000	802,000
2020	783,000	805,000
2021	812,000	807,000
2022	833,000	810,000
2023	848,000	812,000
2024	849,000	811,000
2025	849,000	811,000
2026	849,000	811,000
2027	868,000	810,000

Exhibit 9 - Summary of Benefit Provisions

The Town provides these reimbursements to employees who retire from the Town under CalPERS. Payments are made for as long as the retiree (or spouse or dependent domestic partner) is living, unless the retiree/spouse/partner fails to make required premium payments or the marriage/partnership is dissolved.

The Town pays up to these 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 persons	\$ 1,310.79	\$ 1,127.69

These maximum amounts are not expected to increase after 2017.

Prior to July 1, 2016, for employees hired after 2/1/2011, the maximum amount of medical premiums reimbursed by the Town was a percentage of the average of the three PERS medical plans with the highest utilization. The percentage was 50% after 10 years of service, plus 10% for each additional year of service, up to 100% after 20 years of service. Only 90% of premiums for dependent spouses/partners were reimbursed.

Retiring employees with accumulated unpaid sick leave may choose to have that unpaid sick leave converted to paid-up health care premiums, converted at 50% of the usual daily rate. The Town has indicated that this option is very rarely exercised.

CalPERS administrative fees of 0.25% are paid by the Town.

Exhibit 10 - Summary of Actuarial Assumptions

Actuarial Assumptions: The following assumptions as of July 1, 2017 were selected by the Town in accordance with the requirements of GASB 45. These assumptions, in my opinion, are reasonable and appropriate for purposes of determining OPEB costs under GASB 45 and GASB 75.

Long-Term Expected Rate of Return on Investments: The long-term expected rate of return on investments was determined to be SISC's expected long-term mean rate of return of 6.5%.

Discount rate: For the 2016-2017 year, 4.3% per year. This represents a weighted blend of what the Town expects to earn on its investments over the lifetime of the benefits program (4%) and the expected rate of return on the SISC fund (6.5%). For purposes of GASB 75, commencing July 1, 2017, 6.50% per year. The cash flows of the OPEB plan were projected to future years, assuming that the Town will contribute an amount at least equal to retirees' benefits plus \$50,000 per year, until the Net OPEB Liability is expected to be \$0, and then small amounts thereafter to keep the NOL at \$0. Under that projection, the plan assets are projected to be adequate to pay all benefits to retirees in all future years, so the discount rate has been set equal to the long-term expected rate of return on investments, 6.50%.

Coverage Elections: 100% of eligible employees are assumed to elect coverage upon retirement, and to remain covered under Town plans for life. All retirees and current employees are assumed to remain covered under their current medical plan for

life. Employees with no current medical coverage are assumed to elect PERS Choice upon retirement, with no dependents.

Medical Cost Increases (Trend): CalPERS medical premiums are assumed to increase after 2018 as follows:

2019	5.5 %
2020	5.2 %
2021 and later years	5.0 %

Mortality: Mortality is from the 2014 CalPERS OPEB Assumptions Model.

Age-Specific Medical Claims: The estimated per person medical claims (true costs of coverage) during the 2017-18 fiscal year are as follows (rates are shown for certain ages only):

<u>Age</u>	
40	\$ 5,880
45	6,850
50	8,020
55	9,431
60	11,255
64	13,267

These age-specific rates were developed so as to reproduce in the aggregate the same total premium that would be paid to the carriers for all current employees and all current retirees.

Retirement: Retirement rates for non-safety employees are taken from the 2014 CalPERS OPEB Assumptions Model for “Public Agency Miscellaneous 2.0% at 55”. Sample rates are:

	<u>10 Years Service</u>	<u>20 Years Service</u>	<u>30 Years Service</u>
Age 55	6.1 %	8.8 %	11.7 %
Age 58	6.2 %	8.9 %	11.8 %
Age 61	10.3 %	14.8 %	19.9 %
Age 64	13.8 %	19.9 %	26.8 %
Age 67	15.5 %	22.5 %	30.4 %
Age 70	16.5 %	24.0 %	32.3 %

For police employees, retirement rates are taken from the CalPERS “Police with 3.0% at 50” table. Sample rates are:

	<u>10 Years Service</u>	<u>20 Years Service</u>	<u>30 Years Service</u>
Age 50	5.0 %	9.9 %	31.4 %
Age 53	3.9 %	8.0 %	27.7 %
Age 56	4.2 %	8.7 %	28.9 %
Age 59	5.4 %	10.8 %	33.0 %
Age 62	6.1 %	12.2 %	35.7 %
Age 65	100 %	100 %	100 %

Family Status: Current retirees are assumed to remain with the current spouse or domestic partner for life. 49% of future retirees are assumed to be married and to cover their spouse at the time they retire. Male spouses are assumed to be 3 years older than females.

Cost Methodology: The Entry Age Normal method with normal cost computed as a level percentage of salaries has been used to develop the Total OPEB Liability and Service Cost. For GASB 45, the Unfunded Actuarial Accrued Liability is amortized as a level dollar amount, over the closed 30-year period beginning July 1, 2009.

CalPERS Administrative Fees: CalPERS administrative fees are assumed to remain 0.25% of premiums in all future years.

Inflation: Long-term inflation is assumed to be 2.75% per year.

Benefit Cap Increases: The benefit caps for all employees are assumed to remain unchanged in all future years.

Turnover (withdrawal): Likelihood of termination within the next year is taken from the 2014 CalPERS OPEB Assumptions Model. Sample rates for non-safety employees are:

	<u>5 Years Service</u>	<u>10 Years Service</u>	<u>15 Years Service</u>
Age 20	9.46 %		
Age 30	7.90 %	6.68 %	5.81 %
Age 40	6.32 %	5.07 %	4.24 %
Age 50	1.16 %	0.71 %	0.32 %

For police employees, sample rates are:

	<u>5 Years Service</u>	<u>10 Years Service</u>	<u>15 Years Service</u>
Age 20	2.49 %		
Age 30	2.49 %	1.79 %	1.09 %
Age 40	2.49 %	1.79 %	1.09 %
Age 50	0.86 %	0.53 %	0.27 %

Disability: The incidence of disability is assumed to be small so that it has not been reflected in these calculations.



**TOWN OF PARADISE
Council Agenda Summary
Date: January 9, 2018**

Agenda No. 6(d)

ORIGINATED BY: Marc Mattox, Public Works Director / Town Engineer

REVIEWED BY: Lauren Gill, Town Manager

SUBJECT: Yellowstone Kelly Heritage Trailway Enhancements Project
Construction Contract Award

COUNCIL ACTION REQUESTED:

1. Consider Awarding a contract for the Yellowstone Kelly Heritage Trailway Enhancement Project. Contract No. 16-02 State Project No. ATPL 5425 (034) or reject all bids and direct staff to re-advertise the project. (The bid opening is scheduled for January 8, 2018 at 11:00 A.M. The bid data, cost and contractor recommendation will be made during the January 9, 2018 regular Town Council meeting.) (ROLL CALL VOTE)

Background:

On September 26, 2013, Governor Brown signed legislation creating the Active Transportation Program (ATP) in the Department of Transportation (Senate Bill 99, Chapter 359 and Assembly Bill 101, Chapter 354). The ATP consolidates existing federal and state transportation programs, including the Transportation Alternatives Program (TAP), Bicycle Transportation Account (BTA), and State Safe Routes to School (SR2S), into a single program with a focus to make California a national leader in active transportation. The ATP administered by the Division of Local Assistance, Office of Active Transportation and Special Programs. The objective of the ATP is to achieve the following objectives:

- Increase the proportion of biking and walking trips,
- Increase safety for non-motorized users,
- Increase mobility for non-motorized users,
- Advance the efforts of regional agencies to achieve greenhouse gas reduction goals,
- Enhance public health, including the reduction of childhood obesity through the use of projects eligible for Safe Routes to Schools Program funding,
- Ensure disadvantaged communities fully share in program benefits, and
- Provide a broad spectrum of projects to benefit many types of active transportation users.

On October 22, 2015, the California Transportation Committee announced the adoption of Statewide and Small Urban and Rural components of the program, including \$1,391,000 at 97.5% reimbursement for the Memorial Trailway Class I Enhancements Project. The project, as awarded, consists of the construction of enhanced crosswalks at key intersections (including rectangular rapid flashing beacons), LED lighting, ADA ramps and minor widening/repairs along the trailway.

Town staff prepared the plans, specifications, and cost estimate for the Trailway Project. The final project includes the addition of 228 LED streetlights (15' high, dark-sky compliant) which will be spaced every 125' along the trailway from 7 different service connections. The flashing beacons will be installed at Clark Rd, Wagstaff Rd, Bille Rd, Maxwell Dr, Elliott Rd and Foster

Rd. All intersections will be improved with new ramps and crosswalk advanced warning markings.

The project is received authorization to proceed with construction from the California Transportation Commission on December 8, 2017.

Paradise Town Council approved the Plans, Specifications and Estimates for the subject project on December 12, 2017 and authorized staff to advertise for bids.

Analysis and Financial Impact:

The Yellowstone Kelly Heritage Trailway Enhancement Project was formally advertised for bids on December 13, 2017. The project advertisement was published in the Paradise Post on December 16 and December 27, 2017, in compliance with public contract codes and Federal-aid requirements. Plans and Specifications were provided to 12 local, regional, and national construction exchanges.

Bids for the project are due January 8, 2018 at 10:00 AM. Bid data, cost, and contractor recommendation will be made during the January 9, 2018 regular Town Council meeting.